

content index

Statement of use : HEIWA REAL ESTATE REIT, Inc. has reported the information cited in this GRI content index for the period from December 1, 2023 to Nobember 31, 2024 with reference to the GRI Standards.

In addition, information regarding HEIWA REAL ESTATE Asset Management CO., LTD covers the period from April 2024 to March 2025.

GRI 1 used : GRI 1: Foundation 2021

		DISCLOSURE	LOCATION	URL
GRI 2 : General Disclosures 2021				
	2-1	Organizational details	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
	2-2	Entities included in the organization's sustainability reporting	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
	2-3	Reporting period, frequency and contact point	Policy on ESG-Related Disclosures and Reporting Framework	https://www.heiwa-re.co.jp/en/sustainability/report/index.html
	2-4	Restatements of information	-	-
	2-5	External assurance	Environmental Initiatives>Performance Data	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	2-6	Activities, value chain and other business relationship	Overview / History	https://www.heiwa-re.co.jp/en/about/profile.html
			Portfolio	https://www.heiwa-re.co.jp/en/portfolio/
			Organization Diagram	https://www.heiwa-re.co.jp/en/about/organization.html
	2-7	Employees	Initiatives for Asset Management Company Employees>Personnel Data for the Investment Management Company	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	2-8	Workers who are not employees	Initiatives for Asset Management Company Employees>Personnel Data for the Investment Management Company	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	2-9	Governance structure and composition	Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
			Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
			Directors	https://www.heiwa-re.co.jp/en/about/officer.html
	2-10	Governance structure and composition	Governance Policy and Corporate Governance> Criteria for the Appointment of Officers	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	2-11	Chair of the highest governance body	Overview / History	https://www.heiwa-re.co.jp/ja/about/profile.html
			Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
			Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
	2-13	Delegation of responsibility for managing impacts	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
			Governance Policy and Corporate Governance> Management Structure	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	2-14	Role of the highest governance body in sustainability reporting	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	2-15	Conflicts of interest	Report on the Management Structure of Issuers, etc. of Real Estate Investment Trust Securities > Status of Major Shareholders of Asset Management Companies, Measures to Prevent Conflicts of Interest, Transactions with stakeholders, etc.	https://www.heiwa-re.co.jp/file/ir_library_other_file-bfc0cb99ae60f3e58361ac52619e38d55a9e840b.pdf (Japanese only)
	2-16	Communication of critical concerns	Governance Policy and Corporate Governance	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
			Compliance	https://www.heiwa-re.co.jp/en/sustainability/governance/compliance.html
	2-17	Collective knowledge of the highest governance body	-	-
	2-18	Evaluation of the performance of the highest governance body	-	-
	2-19	Remuneration policies	Governance Policy and Corporate Governance> Compensation, etc. of Executive Directors and Supervisory Directors	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	2-20	Process to determine remuneration	Governance Policy and Corporate Governance> Compensation, etc. of Executive Directors and Supervisory Directors	https://www.heiwa-re.co.jp/en/sustainability/governance/index.html
	2-21	Annual total compensation ratio	-	-
	2-22	Statement on sustainable development strategy	Message from the Executive Director	https://www.heiwa-re.co.jp/en/sustainability/concept/index.html
	2-23	Policy commitments	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
			Initiatives for Asset Management Company Employees>Human Rights / Diversity, Equity and Inclusion (DEI) Initiatives	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	2-24	Embedding policy commitments	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	2-25	Processes to remediate negative impacts	Compliance>Compliance Hotline	https://www.heiwa-re.co.jp/en/sustainability/governance/compliance.html
	2-26	Mechanisms for seeking advice and raising concerns	Compliance>Compliance Hotline	https://www.heiwa-re.co.jp/en/sustainability/governance/compliance.html
	2-27	Compliance with laws and regulations		No significant regulatory violations occurred during the reporting period.
	2-28	Membership associations	Profile>Memberships	https://www.heiwa-am.co.jp/en/
	2-29	Approach to stakeholder engagement	Sustainability Policies and Promotion Structure>Stakeholder Engagement	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
	2-30	Collective bargaining agreements	-	-
GRI 3 : Material Topics 2021				
	3-1	Process to determine material topics	Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
	3-2	List of material topics	Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
	3-3	Management of material topics	Sustainability Policies and Promotion Structure	https://www.heiwa-re.co.jp/en/sustainability/concept/policy.html
			Materiality	https://www.heiwa-re.co.jp/en/sustainability/concept/materiality.html
Economy				
GRI 201 : Economic Performance 2016				
	201-1	Management of material topics	Financial Highlight	https://www.heiwa-re.co.jp/en/ir/highlight.html
	201-2	Financial implications and other risks and opportunities due to climate change	Climate Change Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/climate.html
GRI 205 : Anti-corruption 2016				
	205-2	Communication and training about anti-corruption policies and procedures	Compliance>Prevention of Corruption / Corporate Ethics Training for Employees	https://www.heiwa-re.co.jp/en/sustainability/governance/compliance.html
Environment				
GRI 302 : Energy 2016				
	302-1	Energy consumption within the organization	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	302-2	Energy consumption outside of the organization	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	302-3	Energy intensity	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	302-4	Reduction of energy consumption	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
			Initiatives to Address Environmental Issues	https://www.heiwa-re.co.jp/en/sustainability/environment/issues.html

GRI 303 : Water and Effluents 2018				
	303-1	Interactions with water as a shared resource	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	303-5	Water consumption	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
GRI 305 : Emissions				
	305-1	Direct (Scope 1) GHG emissions	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	305-3	Other indirect (Scope 3) GHG emissions	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	305-4	GHG emissions intensity	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	305-5	Reduction of GHG emissions	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
GRI 306 : Waste				
	306-3	Waste generated	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
	306-5	Waste directed to disposal	Environmental Initiatives	https://www.heiwa-re.co.jp/en/sustainability/environment/index.html
Society				
GRI 401 : Employment 2016				
	401-1	New employee hires and employee turnover	Initiatives for Asset Management Company Employees>Personnel Data for the Investment Management Company	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Initiatives for Asset Management Company Employees>List of employee programs	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	401-3	Parental leave	Initiatives for Asset Management Company Employees>Personnel Data for the Investment Management Company	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
GRI 403 : Occupational health and Safety 2018				
	403-1	Occupational health and safety management system	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	403-3	Occupational health services	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	403-6	Promotion of worker health	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	403-9	Work-related injuries	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	403-10	Work-related ill health	Initiatives for Asset Management Company Employees	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
GRI 404 : Training and Education 2016				
	404-1	Average hours of training per year per employee	Initiatives for Asset Management Company Employees>Securing Human Resources and Human Resource Development Strategies	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	404-2	Programs for upgrading employee skills and transition assistance programs	Initiatives for Asset Management Company Employees>Securing Human Resources and Human Resource Development Strategies	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
GRI 405 : Diversity and Equal Opportunity 2016				
	405-1	Diversity of governance bodies and employees	Initiatives for Asset Management Company Employees>Personnel Data for the Investment Management Company	https://www.heiwa-re.co.jp/en/sustainability/society/contribution.html
	405-2	Ratio of basic salary and remuneration of women to men		There is no institutional pay gap based on gender.
GRI 413 : Local Communities 2016				
	413-1	Operations with local community engagement, impact assessments, and development programs	Social Policy and Social Initiatives	https://www.heiwa-re.co.jp/en/sustainability/society/index.html