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Statement of use	Comforia Residential REIT, Inc has reported with reference to the GRI Standards for the period from February 1, 2022 to February 31, 2023, and from April 1, 2022 to March 31, 2023 for the Asset Management Company.
GRI 1 used	GRI 1: Foundation 2021

Disclosure	Location or reason for omission	
GRI2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1	Organizational details	https://www.comforia-reit.co.jp/en/about/profile.html https://www.comforia-reit.co.jp/en/about/structure.html
		Profile
		Structure
2-2	Entities included in the organization's sustainability reporting	None
2-3	Reporting period, frequency and contact point	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html https://www.comforia-reit.co.jp/en/contact/index.html
		Sustainability Report and GRI Index
		Contact us
2-4	Restatements of information	Nothing in particular
2-5	External assurance	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html
		「Sustainability Report2023」 p56 Independent Assurance Statement
2. Activities and workers		
2-6	Activities, value chain and other business relationships	https://www.comforia-reit.co.jp/en/features/index.html https://www.comforia-reit.co.jp/en/about/profile.html
		Basic Policies
		Profile
2-7	Employees	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Since the Asset Management Company has only one office, there are no regional differences (same below)
		【Asset Manager】 Key Employee Date
2-8	Workers who are not employees	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3
		【Asset Manager】 Key Employee Date
3. Governance		
2-9	Governance structure and composition	https://www.comforia-reit.co.jp/en/about/profile.html https://www.comforia-reit.co.jp/en/about/structure.html https://www.comforia-reit.co.jp/en/sustainability/index.html
		Officers
		Structure
		Promotion System
2-10	Nomination and selection of the highest governance body	https://www.comforia-reit.co.jp/file/ir_library_other_file-81414b4dc9a22288429b883023a83ccf01293c74.pdf
		Articles of Incorporation (in Japanese)
2-11	Chair of the highest governance body	https://www.comforia-reit.co.jp/file/ir_library_other_file-81414b4dc9a22288429b883023a83ccf01293c74.pdf
		Articles of Incorporation (in Japanese)
2-12	Role of the highest governance body in overseeing the management of	https://www.comforia-reit.co.jp/en/sustainability/index.html https://www.comforia-reit.co.jp/en/sustainability/materiality.html
		Promotion System
		Materiality
2-13	Delegation of responsibility for managing impacts	https://www.comforia-reit.co.jp/en/sustainability/index.html
		Promotion System
2-14	Role of the highest governance body in sustainability reporting	https://www.comforia-reit.co.jp/en/sustainability/index.html
		Promotion System
2-15	Conflicts of interest	https://www.comforia-reit.co.jp/en/about/governance.html https://www.comforia-reit.co.jp/file/ir_library_other_file-491f256ccf79dbb3769ac83e11aab563818b4658.pdf
		Governance System
		Report on Management Structure of the REIT Issuer (in Japanese)
2-16	Communication of critical concerns	https://www.comforia-reit.co.jp/en/sustainability/index.html No critical concerns reported during the reporting period.
		Promotion System
2-17	Collective knowledge of the highest governance body	https://www.comforia-reit.co.jp/en/sustainability/index.html
		Promotion System
2-18	Evaluation of the performance of the highest governance body	https://www.comforia-reit.co.jp/en/sustainability/index.html
		Sustainability Promotion Council
2-19	Remuneration policies	https://www.comforia-reit.co.jp/ja/ir/library.html
		Articles of Incorporation (in Japanese)

	Disclosure	Location or reason for omission		
	2-20	Process to determine remuneration	https://www.comforia-reit.co.jp/ja/ir/library.html	Articles of Incorporation (in Japanese) Legally, the investment corporation does not have employees. The relevant information of the asset management company is not aggregated at this time.
	2-21	Annual total compensation ratio		
	4. Strategy, policies and practices			
	2-22	Statement on sustainable development strategy	https://www.comforia-reit.co.jp/en/about/index.html	Greetings
	2-23	Policy commitments	https://www.comforia-reit.co.jp/en/features/index.html https://www.comforia-reit.co.jp/en/sustainability/index.html https://tokyu-fudosan-hd-csr.disclosure.site/en/themes/32 ※As a Group member, we share the Tokyu Fudosan Holdings Group Human Rights Policy.	Feature & Strategy Sustainability Policy Human Rights and Community (Tokyu Fudosan Holdings)
	2-24	Embedding policy commitments	https://www.comforia-reit.co.jp/en/sustainability/index.html	Sustainability Promotion Council
	2-25	Processes to remediate negative impacts	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c4	【Asset Manager】 Establishment of whistle-blowing system
	2-26	Mechanisms for seeking advice and raising concerns	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c4 https://www.tokyu-fudosan-hd.co.jp/english/about/compliance/	【Asset Manager】 Establishment of whistle-blowing system Establishment of Compliance Helpline (Tokyu Fudosan Holdings)
	2-27	Compliance with laws and regulations	No violations during the reporting period	
	2-28	Membership associations	https://www.comforia-reit.co.jp/en/sustainability/initiative.html	International Initiatives, etc.
	5. Stakeholder engagement			
	2-29	Approach to stakeholder engagement	https://www.comforia-reit.co.jp/en/sustainability/examples.html	Examples of initiatives
	2-30	Collective bargaining agreements	100%	【Asset Manager】
	GRI 3: Material Topics 2021			
	3-1	Process to determine material topics	https://www.comforia-reit.co.jp/en/sustainability/materiality.html	Materiality
	3-2	List of material topics	https://www.comforia-reit.co.jp/en/sustainability/materiality.html	Materiality
	3-3	Management of material topics	https://www.comforia-reit.co.jp/en/sustainability/materiality.html https://www.comforia-reit.co.jp/en/sustainability/examples.html	Materiality Examples of initiatives
	201: Economic Performance 2016			
	201-2	Financial implications and other risks and opportunities due to climate change	https://www.comforia-reit.co.jp/en/sustainability/climate.html	Addressing Climate Change
	205: Anti-corruption 2016			
	205-2	Communication and training about anti-corruption policies and procedures	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c4 https://tokyu-fudosan-hd-csr.disclosure.site/en/themes/38 ※As a member of the Tokyu Land Holdings Group, we share the above policy	【Asset Manager】 Compliance Training Anti-Corruption Policy (Tokyu Fudosan Holdings)
	205-3	Confirmed incidents of corruption and actions taken	No incidents	
	206: Anti-competitive Behavior 2016			
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No incidents	
	GRI 300: Environmental			
	302: Energy 2016			
	302-2	Energy consumption outside of the organization	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2023」 p25 Actual Figures
	302-3	Energy intensity	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2023」 p25 Actual Figures
	303: Water 2018			
	303-5	Water consumption	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2023」 p25 Actual Figures

Disclosure	Location or reason for omission	
305: Emissions 2016	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2023」 p25 Actual Figures
305-1 Direct (Scope 1) GHG emissions	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2023」 p25 Actual Figures
305-2 Energy indirect (Scope 2) GHG emissions	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2023」 p25 Actual Figures
305-4 GHG emissions intensity	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2023」 p25 Actual Figures
307: Environmental Compliance 2016		
307-1 Non-compliance with environmental laws and regulations	No violations during the reporting period	
GRI 400: Social		
401-1 New employee hires and employee turnover	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 New Hire
401-3 Parental leave	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Childcare leave users
403: Occupational Health and Safety 2018		
403-2 Hazard identification, risk assessment, and incident investigation	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Health Committee
403-4 Worker participation, consultation, and communication on occupational health and safety	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Employees also take part in the health committee disclosed below.	【Asset Manager】 Health Committee
403-5 Worker training on occupational health and safety	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Caring out lectures by industrial doctors and planned classes related to harassment.	【Asset Manager】 Various employee training programs Health Committee
403-6 Promotion of worker health	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Carrying out stress checks and regular health checks.	【Asset Manager】 Our Commitment Status of Work-Style Reform and Diversity Promotion
403-9 Work-related injuries	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Number of worker's injuries/death incident
403-10 Work-related ill health	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Status of Work-Style Reform and Diversity Promotion
404: Training and Education 2016		
404-1 Average hours of training per year per employee	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Employee Development
404-2 Programs for upgrading employee skills and transition assistance programs	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Employee Development
404-3 Percentage of employees receiving regular performance and career development reviews	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Both contracted employees and regular employees receive performance and career development reviews in the same structure, and aim to set the goals and communicate with superiors.	【Asset Manager】 Performance Evaluation Process
405: Diversity and Equal Opportunity 2016		
405-1 Diversity of governance bodies and employees	https://www.comforia-reit.co.jp/en/about/profile.html	Officers
	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Key Employee Date Status of Work-Style Reform and Diversity Promotion
413 : Local Communities 2016		
413-1 Operations with local community engagement, impact assessments, and development programs	https://www.comforia-reit.co.jp/en/sustainability/examples.html	Initiatives in local communities
Note: We report information on our properties in consideration of the purpose of this standard.		
GRI G4: Construction and Real Estate Sector Disclosures CRE		
CRE8 Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation and	https://www.comforia-reit.co.jp/en/sustainability/evaluation.html	Environmental Certification