



INDEX (GRI・SASB・TCFD, etc.)

ESG Content Index

[READ MORE →](#)

GRI Standards Content Index

[READ MORE →](#)

Information Disclosure in Accordance with the SASB Standards

[READ MORE →](#)

Information Disclosure Based on TCFD Recommendations

[READ MORE →](#)



INDEX

ESG Content Index

* E: Environment, S: Social, G: Governance

	Relevant items	Policies	Management structure	Initiatives
E	Climate Change Response	<ul style="list-style-type: none"> → Policies and Targets → Climate Change Strategies > Basic Policy and Approach → Information Disclosure Based on TCFD Recommendations 	→ Promotion System	<ul style="list-style-type: none"> → Climate Change Strategies → List of Buildings Introducing Renewable Energy
	Water Usage	<ul style="list-style-type: none"> → Policies and Targets → Conserving Water Resources > Basic Policy and Approach 	→ Promotion System	→ Conserving Water Resources
	Preventing Pollution	<ul style="list-style-type: none"> → Reducing Waste and Preventing Pollution > Policy on Waste Reduction, Preventing Pollution, and Reducing Use of Resources 	→ Promotion System	<ul style="list-style-type: none"> → Conserving Water Resources → Reducing Waste and Preventing Pollution
	Effective Use of Resources (Including Waste Reduction)	<ul style="list-style-type: none"> → Policies and Targets → Reducing Waste and Preventing Pollution > Policy on Waste Reduction, Preventing Pollution, and Reducing Use of Resources 	→ Promotion System	→ Reducing Waste and Preventing Pollution
	Preserving Biodiversity	<ul style="list-style-type: none"> → Policies and Targets → Preserving Biodiversity > Policy on Biodiversity 	→ Promotion System	→ Preserving Biodiversity
	Environmental Management	<ul style="list-style-type: none"> → Policies and Targets 	→ Promotion System	—
S	Supply Chain Management	<ul style="list-style-type: none"> → Supply Chain Management > Basic Policy and Approach 	→ Supply Chain Management > Promotion System	→ Supply Chain Management > Primary Initiatives
	Customer Relations	<ul style="list-style-type: none"> → Enhancing Customer Satisfaction > Basic Policy and Approach → Stakeholder Engagement > Basic Policy and Approach 	<ul style="list-style-type: none"> → Enhancing Customer Satisfaction > Promotion System → Stakeholder Engagement > Governance Structure 	<ul style="list-style-type: none"> → Enhancing Customer Satisfaction > Primary Initiatives → Stakeholder Engagement > Methods for Dialogue with Stakeholders



	Relevant items	Policies	Management structure	Initiatives
S	Labor Practices	—	—	→ Employment and Labor Relations → Promoting Diversity
	Occupational Health and Safety	→ Occupational Health and Safety / Health Management > Policy on Occupational Health and Safety → Occupational Health and Safety / Health Management > Policy on Health Management	→ Occupational Health and Safety / Health Management > Management Structure for Occupational Health and Safety	→ Occupational Health and Safety / Health Management > Occupational Health and Safety > Primary Initiatives → Occupational Health and Safety / Health Management > Health Management > Primary Initiatives
	Human Rights	→ Human Rights Initiatives > Policy on Human Rights	→ Human Rights Initiatives > Promotion System	→ Human Rights Initiatives
	Human Resource Development & Retention	→ Human Resource Development > Basic Policy and Approach	→ Human Resource Development > Initiatives for Human Resource Development	→ Human Resource Development > Initiatives for Human Resource Development
	Social Contribution Activities	→ Social Contribution Activities / Support for Communities > Basic Policy and Approach	—	→ Social Contribution Activities / Support for Communities
G	Corporate Governance	→ IR information > Corporate governance > Corporate governance system	→ IR information > Corporate governance > Corporate governance system	→ IR information > Corporate governance
	Appointment, Dismissal and Nomination of Corporate Executive Officers	→ Mitsubishi Estate Co., Ltd. Corporate Governance Guidelines P3 (PDF 321KB)	→ IR information > Corporate governance > Corporate governance system → IR Information > Corporate governance > Related Materials > Corporate Governance Report P9	→ IR information > Corporate governance > Corporate governance system > Reasons for Appointing Executive Officers → Reasons for the Nomination of Candidates for Directors (See the notice of convocation of the ordinary general meeting of shareholders)
	Corporate Executive Officer Remuneration	→ IR Information > Corporate Governance > Remuneration → Mitsubishi Estate Co., Ltd. Corporate Governance Guidelines P3 > Chapter IV: Directors and Corporate Executive Officers > Article 16: Remuneration for Directors and Corporate Executive Officers (PDF 321KB) PDF → IR Information > Corporate governance > Related Materials > Corporate Governance Report P20 > Directors' and Corporate Executive Officers' Remuneration		
	Internal Controls	→ Compliance > Compliance Approach and Policies	→ Compliance > System for Promoting Compliance	→ Compliance > Reinforcing Compliance
	Management Auditing	→ IR Information > Corporate governance > Related Materials > Corporate Governance Report P18 > Auditing Structure		



Relevant items		Policies	Management structure	Initiatives
G	Risk Management			
	Disaster Response & BCP	<ul style="list-style-type: none"> → Risk Management > Business Continuity Plan Initiative and Review → Key Theme 4: Resilience > Establishment of Disaster Preparedness and Mitigation Framework 	<ul style="list-style-type: none"> → Risk Management > Business Continuity Plan Initiative and Review → Key Theme 4: Resilience > Establishment of Disaster Preparedness and Mitigation Framework 	<ul style="list-style-type: none"> → Risk Management > Business Continuity Plan Initiative and Review → Key Theme 4: Resilience > Establishment of Disaster Preparedness and Mitigation Framework → Key Theme 4: Resilience > Initiatives to Enhance Disaster Preparedness in Buildings
	Information Security	<ul style="list-style-type: none"> → Risk Management > Dealing with Major Risks → Risk Management > Emerging Risks for the Mitsubishi Estate Group's Business 	<ul style="list-style-type: none"> → Risk Management > System for Promoting Risk Management → Risk Management > Dealing with Major Risks → Risk Management > Emerging Risks for the Mitsubishi Estate Group's Business 	<ul style="list-style-type: none"> → Risk Management > Risk Management Initiatives → Risk Management > Dealing with Major Risks → Risk Management > Emerging Risks for the Mitsubishi Estate Group's Business
	Compliance	<ul style="list-style-type: none"> → Compliance > Compliance Approach and Policies 	<ul style="list-style-type: none"> → Compliance > System for Promoting Compliance 	<ul style="list-style-type: none"> → Compliance > Reinforcing Compliance
	Preventing Corruption	<ul style="list-style-type: none"> → Compliance > Reinforcing Compliance > Preventing Corruption 	<ul style="list-style-type: none"> → Risk Management > System for Promoting Risk Management 	<ul style="list-style-type: none"> → Compliance > Reinforcing Compliance
	Materiality	<ul style="list-style-type: none"> → Material Issues of the Mitsubishi Estate Group → Mitsubishi Estate Group 2030 Goals for SDGs 	<ul style="list-style-type: none"> → Sustainability Promotion System 	<ul style="list-style-type: none"> → Material Issues of the Mitsubishi Estate Group → Mitsubishi Estate Group 2030 Goals for SDGs
	Stakeholder Engagement	<ul style="list-style-type: none"> → Stakeholder Engagement > Basic Policy and Approach → IR information 	<ul style="list-style-type: none"> → Stakeholder Engagement > Governance Structure → IR information 	<ul style="list-style-type: none"> → Stakeholder Engagement > Methods for Dialogue with Stakeholders → IR information
	Rules and Policies	<ul style="list-style-type: none"> → Mitsubishi Estate Group ESG-Related Rules and Policies 		
	Results and Data	<ul style="list-style-type: none"> → ESG Data 		
	Editorial Policy	<ul style="list-style-type: none"> → Editorial Policy 		

INDEX

GRI Standards Content Index

Statement of use

The Mitsubishi Estate Group has reported in accordance with the GRI Standards for the period from April 1, 2022 to March 31, 2023.

Title of GRI 1 used

GRI 1: Foundation 2021

GRI standards	Requirements	Page
GRI 2: General Disclosures 2021	2-1 Organizational details	→ About US > Company Profile
	2-2 Entities included in the organization's sustainability reporting	→ Editorial Policy
	2-3 Reporting period, frequency and contact point	→ Editorial Policy
	2-4 Restatements of information	Not applicable
	2-5 External assurance	→ Sustainability Activities (ESG) > Independent Third-Party Assurance Report
	2-6 Activities, value chain and other business relationships	→ Business Introduction
	2-7 Employees	→ Sustainability Activities (ESG) > ESG Data > S: Social data > Human Resources
	2-8 Workers who are not employees	→ Sustainability Activities (ESG) > ESG Data > S: Social data > Human Resources
	2-9 Governance structure and composition	→ Corporate Governance > Corporate Governance System → Corporate Governance Report > II Overview of Business Management Organization and Other Corporate Governance Systems Related to Managerial Decision-Making, Business Execution, and Management Supervision



GRI standards	Requirements	Page
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	→ IR Information > Corporate Governance > Corporate Governance System > Reasons for the Appointment of Corporate Executive Officers
		→ Corporate Governance Report > II Overview of Business Management Organization and Other Corporate Governance Systems Related to Managerial Decision-Making, Business Execution, and Management Supervision PDF
		→ Mitsubishi Estate Co., Ltd. Corporate Governance Guidelines P3 > Chapter IV: Directors and Corporate Executive Officers PDF
	2-11 Chair of the highest governance body	→ Corporate Governance > Corporate Governance System
		→ IR Information > Corporate Governance
		→ Corporate Governance Report > II Overview of Business Management Organization and Other Corporate Governance Systems Related to Managerial Decision-Making, Business Execution, and Management Supervision PDF
	2-12 Role of the highest governance body in overseeing the management of impacts	→ Corporate Governance > Corporate Governance System
		→ Corporate Governance Report > II Overview of Business Management Organization and Other Corporate Governance Systems Related to Managerial Decision-Making, Business Execution, and Management Supervision PDF
	2-13 Delegation of responsibility for managing impacts	→ Sustainability Management > Sustainability Promotion System
	2-14 Role of the highest governance body in sustainability reporting	→ Environment > Promotion System
	2-15 Conflicts of interest	→ Corporate Governance Report > III Status of Implementation of Measures Related to Shareholders and Other Stakeholders PDF
		→ Mitsubishi Estate Co., Ltd. Corporate Governance Guidelines P5 PDF
	2-16 Communication of critical concerns	→ Risk Management > System for Promoting Risk Management
		→ Compliance > Reinforcing Compliance



GRI standards	Requirements	Page
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	→ Mitsubishi Estate Co., Ltd. Corporate Governance Guidelines P4 > Article 17: Training for Directors and Corporate Executive Officers; PDF → P6 > Exhibit 1: Appointment Standards for Candidates for Directors PDF
	2-18 Evaluation of the performance of the highest governance body	→ IR Information > Corporate Governance > Corporate Governance System ☞
	2-19 Remuneration policies	→ Securities Report > (4) Remuneration of Directors, etc. (Japanese only) PDF
		→ Corporate Governance Report > Disclosed Policy for Deciding the Amounts or Calculation Method of Remuneration PDF
		→ IR Information > Corporate Governance > Remuneration > Revision of the Remuneration System ☞
		→ Mitsubishi Estate Co., Ltd. Corporate Governance Guidelines P3 > Article 11: Remuneration Committee; PDF → P9 > Policy Concerning Decisions on the Details of Remuneration, etc. for each Director and Corporate Executive Officer PDF
	2-20 Process to determine remuneration	→ Securities Report > (4) Remuneration of Directors, etc. (Japanese only) PDF
		→ IR Information > Corporate Governance > Remuneration > Revision of the Remuneration System ☞
	2-21 Annual total compensation ratio	-
	2-22 Statement on sustainable development strategy	→ Messages > Message from the President
	2-23 Policy commitments	→ Sustainability Management > Mitsubishi Estate Group ESG-Related Rules and Policies
		→ Social > Human Rights Initiatives
	2-24 Embedding policy commitments	→ Sustainability Management > Mitsubishi Estate Group ESG-Related Rules and Policies
	2-25 Processes to remediate negative impacts	→ Governance > Compliance
	2-26 Mechanisms for seeking advice and raising concerns	→ Governance > Compliance
		→ Social > Human Rights Initiatives
	2-27 Compliance with laws and regulations	→ Governance > Compliance

GRI standards	Requirements	Page
GRI 2: General Disclosures 2021	2-28 Membership associations	→ Sustainability Management > Stakeholder Engagement > Partnerships with Outside Organizations
	2-29 Approach to stakeholder engagement	→ Sustainability Management > Stakeholder Engagement
		→ Sustainability Management > Stakeholder Engagement > FY2022 Stakeholder Dialog Details
		→ Employment and Labor Relations > Promotion of Dialogue with Employees and Labor Union
		→ Mitsubishi Estate Group 2030 Goals for SDGs > Material Issues of the Mitsubishi Estate Group
		→ IR Information > Corporate Governance > other initiatives
	2-30 Collective bargaining agreements	→ Social > Human Rights Initiatives → Social > Employment and Labor Relations
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	→ Mitsubishi Estate Group 2030 Goals for SDGs > Material Issues of the Mitsubishi Estate Group
		→ Mitsubishi Estate Group 2030 Goals for SDGs
	3-2 List of material topics	→ Mitsubishi Estate Group 2030 Goals for SDGs
	3-3 Management of material topics	→ Mitsubishi Estate Group 2030 Goals for SDGs
Economic Performance		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	→ Sustainability Activities (ESG) > ESG Data > S: Social data
		→ Securities Report (Japanese only)
	201-2 Financial implications and other risks and opportunities due to climate change	→ Sustainability Activities (ESG) > Environment > Information Disclosure Based on TCFD Recommendations
	201-3 Defined benefit plan obligations and other retirement plans	→ Sustainability Activities (ESG) > Social > Employment and Labor Relations > Retirement Allowance Program
		→ Securities Report (Japanese only)
	201-4 Financial assistance received from government	-



GRI standards	Requirements	Page
Market Presence		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	→ Sustainability Activities (ESG) > Social > Employment and Labor Relations > Payment of Fair Wages
	202-2 Proportion of senior management hired from the local community	-
Indirect Economic Impacts		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	→ Sustainability Activities (ESG) > Environment
		→ Sustainability Activities (ESG) > Social > Social Contribution Activities / Support for Communities > Building Communities
		→ Mitsubishi Estate Group 2030 Goals for SDGs > Key Theme 3: Innovation
		→ Mitsubishi Estate Group 2030 Goals for SDGs > Key Theme 4: Resilience
	203-2 Significant indirect economic impacts	-
Procurement Practices		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	→ Sustainability Activities (ESG) > Social > Supply Chain Management
		→ Sustainability Activities (ESG) > ESG Data > S: Social data > (2) Other > 3. Supply chain management related data
Anti-corruption		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	→ Sustainability Activities (ESG) > Governance > Compliance > Reinforcing Compliance
		→ Sustainability Activities (ESG) > Governance > Risk Management > Risk Management Initiatives
	205-2 Communication and training about anti-corruption policies and procedures	→ Sustainability Activities (ESG) > Governance > Compliance > Reinforcing Compliance
		→ Sustainability Activities (ESG) > Governance > Risk Management > Risk Management Initiatives
		→ Sustainability Activities (ESG) > ESG Data > G: Governance data
	205-3 Confirmed incidents of corruption and actions taken	→ Sustainability Activities (ESG) > Governance > Compliance > Reinforcing Compliance
		→ Sustainability Activities (ESG) > ESG Data > G: Governance data



GRI standards	Requirements	Page
Anti-competitive Behavior		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	→ Sustainability Activities (ESG) > Governance > Compliance > Reinforcing Compliance
		→ Sustainability Activities (ESG) > ESG Data > G: Governance data
Tax		
GRI 207: Tax 2019	207-1 Approach to tax	→ Sustainability Activities (ESG) > Governance > Tax Transparency > Policy on Tax Transparency
	207-2 Tax governance, control, and risk management	→ Sustainability Activities (ESG) > Governance > Tax Transparency > Governance System
	207-3 Stakeholder engagement and management of concerns related to tax	→ Sustainability Activities (ESG) > Governance > Tax Transparency > Governance System
	207-4 Country-by-country reporting	→ Sustainability Activities (ESG) > ESG Data > G: Governance data
Materials		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	301-2 Recycled input materials used	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	301-3 Reclaimed products and their packaging materials	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
Energy		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	302-2 Energy consumption outside of the organization	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	302-3 Energy intensity	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	302-4 Reduction of energy consumption	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
		→ Sustainability Activities (ESG) > Environment > Climate Change Strategies > Energy Management Initiatives
	302-5 Reductions in energy requirements of products and services	→ Sustainability Activities (ESG) > Environment > Climate Change Strategies > Energy Management Initiatives



GRI standards	Requirements	Page
Water and Effluents		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	→ Sustainability Activities (ESG) > Environment > Conserving Water Resources
	303-2 Management of water discharge-related impacts	→ Sustainability Activities (ESG) > Environment > Conserving Water Resources
		→ Sustainability Activities (ESG) > Environment > Reducing Waste and Preventing Pollution
	303-3 Water withdrawal	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	303-4 Water discharge	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	303-5 Water consumption	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
Biodiversity		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	→ Sustainability Activities (ESG) > Environment > Preserving Biodiversity
	304-2 Significant impacts of activities, products, and services on biodiversity	→ Sustainability Activities (ESG) > Environment > Preserving Biodiversity
		1. We employ IPM (integrated pest management) to control pests in green areas and endeavor to reduce the amount of chemicals sprayed and minimize their effects. 2. The Group has established the Mitsubishi Estate Group Alien Organisms Response Manual and works to eliminate specified non-native species while conserving indigenous species. 3. We monitor biodiversity in the wider Marunouchi area regularly and publish the results in the "Biodiversity in Marunouchi" handbook. 4. Mitsubishi Estate Residence implements the BIO NET INITIATIVE, a greening project aimed at preserving biodiversity, in an effort to carry out biodiversity-conscious residential development.
	304-3 Habitats protected or restored	→ Sustainability Activities (ESG) > Environment > Preserving Biodiversity > Working to Improve the Waterfront Environment and Preserve the Ecosystem of the Imperial Palace Moat
		→ Sustainability Activities (ESG) > Environment > Preserving Biodiversity > Sunshine Aquarium Coral Conservation Activities



GRI standards	Requirements	Page
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	→ Sustainability Activities (ESG) > Environment > Preserving Biodiversity > Conservation and Protection Activities to Pass Down the Nature of Miyakojima, Okinawa Prefecture to the Next Generation
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	→ Sustainability Activities (ESG) > Environment > Preserving Biodiversity > Working to Improve the Waterfront Environment and Preserve the Ecosystem of the Imperial Palace Moat
Emissions		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	305-2 Energy indirect (Scope 2) GHG emissions	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	305-3 Other indirect (Scope 3) GHG emissions	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	305-4 GHG emissions intensity	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	305-5 Reduction of GHG emissions	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
		→ Sustainability Activities (ESG) > Independent Third-Party Assurance Report
	305-6 Emissions of ozone-depleting substances (ODS)	-
GRI 306: Waste 2020	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
Waste		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	→ Sustainability Activities (ESG) > Environment > Reducing Waste and Preventing Pollution
	306-2 Management of significant waste-related impacts	→ Sustainability Activities (ESG) > Environment > Reducing Waste and Preventing Pollution
	306-3 Waste generated	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	306-4 Waste diverted from disposal	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data
	306-5 Waste directed to disposal	→ Sustainability Activities (ESG) > ESG Data > E: Environmental data

GRI standards	Requirements	Page
Supplier Environmental Assessment		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	→ Sustainability Activities (ESG) > Social > Supply Chain Management > Notification in and outside of the Group on the Supplier Code of Conduct
		→ Sustainability Activities (ESG) > Environment > Promoting Acquisition of Sustainability Certifications > Environmental Design Policies and Incentive Programs
	308-2 Negative environmental impacts in the supply chain and actions taken	→ Sustainability Activities (ESG) > Social > Supply Chain Management
Employment		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	→ Sustainability Activities (ESG) > ESG Data > S: Social data
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Life insurance, compensation for illness and disabilities, retirement benefits, employee stock ownership plan, housing assistance, etc. (Scope: Mitsubishi Estate)
		→ Sustainability Activities (ESG) > Social > Promoting Diversity > Various Programs for Work-Life Integration
	401-3 Parental leave	→ Sustainability Activities (ESG) > ESG Data > S: Social data
Labor/Management Relations		
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Although here are no written rules and they can differ depending on the details, the minimum notice period is two weeks, and major events such as those accompanying a change in work regulations may require a period of over one month. (Scope: Mitsubishi Estate)
Occupational Health and Safety		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
	403-2 Hazard identification, risk assessment, and incident investigation	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
	403-3 Occupational health services	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management

GRI standards	Requirements	Page
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
	403-5 Worker training on occupational health and safety	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
	403-6 Promotion of worker health	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
	403-8 Workers covered by an occupational health and safety management system	→ Editorial Policy
	403-9 Work-related injuries	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
		→ Sustainability Activities (ESG) > ESG Data > S: Social data
	403-10 Work-related ill health	→ Sustainability Activities (ESG) > Social > Occupational Health and Safety / Health Management
		→ Sustainability Activities (ESG) > ESG Data > S: Social data
Training and Education		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	→ Sustainability Activities (ESG) > Social > Human Capital > Initiatives for Human Resource Development
		→ Sustainability Activities (ESG) > ESG Data > S: Social data
	404-2 Programs for upgrading employee skills and transition assistance programs	→ Sustainability Activities (ESG) > Social > Human Capital > Initiatives for Human Resource Development
	404-3 Percentage of employees receiving regular performance and career development reviews	→ Sustainability Activities (ESG) > Social > Human Capital > Initiatives for Human Resource Development



GRI standards	Requirements	Page
Diversity and Equal Opportunity		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	→ Sustainability Activities (ESG) > ESG Data > S: Social data
		→ IR Information > Corporate Governance > Corporate Governance System 
	405-2 Ratio of basic salary and remuneration of women to men	→ Sustainability Activities (ESG) > Social > Employment and Labor Relations > Equitable Salary System
Non-discrimination		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	→ ESG Data > G: Governance data > 2. Risk Management and Compliance
Freedom of Association and Collective Bargaining		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	→ Sustainability Activities (ESG) > Social > Human Rights Initiatives > Policy on Human Rights
		→ Sustainability Activities (ESG) > Social > Human Rights Initiatives > Initiatives for Human Rights Due Diligence
Child Labor		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	→ Sustainability Activities (ESG) > Social > Supply Chain Management > Establishment of Mitsubishi Estate Group Supplier Code of Conduct
		→ Sustainability Activities (ESG) > Social > Supply Chain Management > Notification in and outside of the Group on the Supplier Code of Conduct
		→ Sustainability Activities (ESG) > Social > Human Rights Initiatives > Policy on Human Rights
		→ Sustainability Activities (ESG) > Social > Human Rights Initiatives > Initiatives for Human Rights Due Diligence
Forced or Compulsory Labor		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	→ Sustainability Activities (ESG) > Social > Supply Chain Management > Establishment of Mitsubishi Estate Group Supplier Code of Conduct
		→ Sustainability Activities (ESG) > Social > Supply Chain Management > Notification in and outside of the Group on the Supplier Code of Conduct



GRI standards	Requirements	Page
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	→ Sustainability Activities (ESG) > Social > Supply Chain Management > Conducting Self-assessment Questionnaire (SAQ) on Suppliers with High Sustainability Risk
		→ Sustainability Activities (ESG) > Social > Human Rights Initiatives > Policy on Human Rights
		→ Sustainability Activities (ESG) > Social > Human Rights Initiatives > Initiatives for Human Rights Due Diligence
Security Practices		
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	-
Rights of Indigenous Peoples		
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	When considering business activities in Asia, where there are numerous cases of human rights violations, the Group will conduct corporate human rights due diligence in the area using checklists to confirm whether there are any issues such as forced evictions. The results will be used in decision-making when participating in business activities. These checks are performed based on the concept of Free, Prior and Informed Consent (FPIC), with special attention given to women, children, the elderly, indigenous people, migrants, ethnic and tribal minorities, and other socially-vulnerable individuals and groups particularly susceptible to human rights violations.
Local Communities		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	→ Sustainability Activities (ESG) > Social > Social Contribution Activities / Support for Communities
	413-2 Operations with significant actual and potential negative impacts on local communities	Undisclosed at the present time.
Supplier Social Assessment		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	→ Sustainability Activities (ESG) > Social > Supply Chain Management > Notification in and outside of the Group on the Supplier Code of Conduct
	414-2 Negative social impacts in the supply chain and actions taken	→ Sustainability Activities (ESG) > Social > Supply Chain Management > Conducting Self-assessment Questionnaire (SAQ) on Suppliers with High Sustainability Risk



GRI standards	Requirements	Page
Public Policy		
GRI 415: Public Policy 2016	415-1 Political contributions	-
Customer Health and Safety		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	→ Mitsubishi Estate Group 2030 Goals for SDGs > Key Theme 4: Resilience
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No applicable incidents.
Marketing and Labeling		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	→ Sustainability Activities (ESG) > Social > Enhancing Customer Satisfaction > Responsible Advertising Activities
	417-2 Incidents of non-compliance concerning product and service information and labeling	No applicable incidents.
	417-3 Incidents of non-compliance concerning marketing communications	No applicable incidents.
Customer Privacy		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	→ Sustainability Activities (ESG) > ESG Data > G: Governance data



INDEX

Information Disclosure in Accordance with the SASB Standards

Information Disclosure Based on SASB Standard

The SASB (Sustainability Accounting Standard Boards) Foundation was founded in 2011 as a not-for-profit with the mission to establish and maintain industry-specific standards that assist companies in disclosing financially material, decision-useful sustainability information to investors.

SASB has developed a set of 77 industry-specific standards (SASB Standard) since it was founded in 2011.

SASB standards can help investors by encouraging reporting that is comparable, consistent, and financially material, thereby enabling investors to make better investment and voting decisions.

■ Note

We are applicable to "REAL ESTATE at "INFRASTRUCTURE SECTOR" according to SICS®, and we disclose the following information based on the standard of this sector.



■ Sustainability Disclosure Topics & Accounting Metrics

<Energy Management>

Accounting Metrics	UNIT OF MEASURE	CODE	References
Energy consumption data coverage as a percentage of total floor area, by property subsector	Percentage (%) by floor area	IF-RE-130a.1	Environmental data > (2) Other > Basic Data on Target Properties
			Environmental data > (2) Other > 1. Climate Change (GHG Reduction and Energy Management) > GHG Emissions, Energy Use and Other Data by Type of Property
Total energy consumed by portfolio area with data coverage, percentage grid electricity, and percentage renewable, by property subsector	Mwh	IF-RE-130a.2	Environmental data > (1) KPI > 1. Climate Change (GHG Emissions, Energy Use)
			Environmental data > (2) Other > 1. Climate Change (GHG Reduction and Energy Management)
Like-for-like percentage change in energy consumption for the portfolio area with data coverage	%	IF-RE-130a.3	Environmental data > (2) Other > 1. Climate Change (GHG Reduction and Energy Management)
Percentage of eligible portfolio that has an energy rating and is certified to ENERGY STAR, by property subsector	Percentage (%) by floor area	IF-RE-130a.4	Environmental data > (2) Other > 5. Green Building Certification
Description of how building energy management considerations are integrated into property investment analysis and operational strategy	n/a	IF-RE-130a.5	Environment > Climate Change Strategies

<Water Management>

Accounting Metrics	UNIT OF MEASURE	CODE	References
Water withdrawal data coverage as a percentage of total floor area and floor area in regions with High or Extremely High Baseline Water Stress, by property subsector	Percentage (%) by floor area	IF-RE-140a.1	Environmental data > (2) Other > Basic Data on Target Properties
			Environmental data > (2) Other > 3. Water > Water Usage by Type of Property
Total water withdrawn by portfolio area with data coverage and percentage in regions with High or Extremely High Baseline Water Stress, by property subsector	Thousand m ²	IF-RE-140a.2	Environmental data > (2) Other > 3. Water
Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	%	IF-RE-140a.3	Environmental data > (2) Other > 3. Water
Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	IF-RE-140a.4	Environment > Conserving Water Resources



<Management of Tenant Sustainability Impacts>

Accounting Metrics	UNIT OF MEASURE	CODE	References
Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements and associated leased floor area, by property subsector	Percentage (%) by floor area	IF-RE-410a.1	-
Percentage of tenants that are separately metered or submetered for grid electricity consumption and water withdrawals, by property subsector	Percentage (%) by floor area	IF-RE-410a.2	-
Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	n/a	IF-RE-410a.3	Environment > Climate Change Strategies
			Environment > Reducing Waste and Preventing Pollution
			Environment > Conserving Water Resources

<Climate Change Adaptation>

Accounting Metrics	UNIT OF MEASURE	CODE	References
Area of properties located in 100-year flood zones, by property subsector	m ²	IF-RE-450a.1	-
Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a	IF-RE-450a.2	Environment > Information Disclosure Based on TCFD Recommendations

■ Activity Metrics

Accounting Metrics	UNIT OF MEASURE	CODE	References
Number of assets, by property subsector	Number	IF-RE-000.A	Environmental data > (2) Other > Basic Data on Target Properties
Leasable floor area, by property subsector*	m ²	IF-RE-000.B	Environmental data > (2) Other > Basic Data on Target Properties
Percentage of indirectly managed assets, by property subsector	Percentage (%) by floor area	IF-RE-000.C	-
Average occupancy rate, by property subsector	%	IF-RE-000.D	-

* Indicates the total floor area