

GRI content index

Statement of use	NTT UD REIT Investment Corporation ("NUD") has reported the information cited in this GRI content index for the period from April 1, 2023 to March 31, 2024 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	<a href="#">Profile of NUD</a>
	2-2 Entities included in the organization's sustainability reporting	<a href="#">Profile of NUD</a>
	2-3 Reporting period, frequency and contact point	<a href="#">Contact</a>
	2-4 Restatements of information	-
	2-5 External assurance	-
	2-6 Activities, value chain and other business relationships	<a href="#">Features of NUD</a> <a href="#">Investment Policies</a>
	2-7 Employees	Legally, NUD has no employees, and all asset management operations are outsourced to an asset management company.
	2-8 Workers who are not employees	Legally, NUD has no employees, and all asset management operations are outsourced to an asset management company.
	2-9 Governance structure and composition	<a href="#">Corporate Governance&gt;Structure of Investment Corporation</a>
	2-10 Nomination and selection of the highest governance body	<a href="#">Corporate Governance&gt;Structure of Investment Corporation</a>
	2-11 Chair of the highest governance body	<a href="#">IR Library&gt;Articles of Incorporation&gt;Article 22</a>
	2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Sustainability Promotion Structure</a> <a href="#">Materiality</a>
	2-13 Delegation of responsibility for managing impacts	<a href="#">Sustainability Promotion Structure</a>
	2-14 Role of the highest governance body in sustainability reporting	<a href="#">Sustainability Promotion Structure</a>
	2-15 Conflicts of interest	<a href="#">Corporate Governance&gt;Compliance Initiatives</a>
	2-16 Communication of critical concerns	<a href="#">Corporate Governance&gt;Risk Management Initiatives</a>
	2-17 Collective knowledge of the highest governance body	-
	2-18 Evaluation of the performance of the highest governance body	-
	2-19 Remuneration policies	<a href="#">IR Library&gt;Articles of Incorporation&gt;Article 24</a>
	2-20 Process to determine remuneration	<a href="#">IR Library&gt;Articles of Incorporation&gt;Article 24</a>
	2-21 Annual total compensation ratio	Legally, NUD has no employees, and all asset management operations are outsourced to the asset management company. Therefore, it is not possible to calculate the percentage of total annual compensation. Such information for the asset management company has not been aggregated at this time.
	2-22 Statement on sustainable development strategy	<a href="#">Sustainability Promotion Structure&gt;Sustainability Policy</a>
	2-23 Policy commitments	<a href="#">Sustainability Promotion Structure&gt;Sustainability Policy</a>
	2-24 Embedding policy commitments	<a href="#">Sustainability Promotion Structure</a>
	2-25 Processes to remediate negative impacts	<a href="#">Social Initiatives&gt;In-House Consultation Desk</a>
	2-26 Mechanisms for seeking advice and raising concerns	<a href="#">Social Initiatives&gt;In-House Consultation Desk</a>
	2-27 Compliance with laws and regulations	There were no significant regulatory violations that occurred during the reporting period.
	2-28 Membership associations	<a href="#">COMPANY PROFILE (the asset management company's website)</a>
	2-29 Approach to stakeholder engagement	<a href="#">Sustainability Promotion Structure&gt;Sustainability Policy</a> <a href="#">Social Initiatives</a>
	2-30 Collective bargaining agreements	Not applicable because, legally, NUD has no employees and all asset management operations are outsourced to the asset management company. The asset management company currently has no labor union, but has elected labor representatives and concluded various labor-management agreements.
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<a href="#">Materiality</a>
	3-2 List of material topics	<a href="#">Materiality</a>
	3-3 Management of material topics	<a href="#">Materiality</a> <a href="#">Sustainability Promotion Structure&gt;Sustainability Policy</a>
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<a href="#">Financial Highlights</a>
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">Climate Change Initiatives</a>
	201-3 Defined benefit plan obligations and other retirement plans	-
	201-4 Financial assistance received from government	-
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	-
	202-2 Proportion of senior management hired from the local community	-
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	<a href="#">Social Initiatives</a>
	203-2 Significant indirect economic impacts	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-
	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Social Initiatives&gt;Training Support</a>
	205-3 Confirmed incidents of corruption and actions taken	Not applicable.
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable.
GRI 207: Tax 2019	207-1 Approach to tax	-
	207-2 Tax governance, control, and risk management	<a href="#">Information for Unitholders&gt;Investment Risks</a>
	207-3 Stakeholder engagement and management of concerns related to tax	-
	207-4 Country-by-country reporting	-
GRI 301: Materials 2016	301-1 Materials used by weight or volume	-
	301-2 Recycled input materials used	-
	301-3 Reclaimed products and their packaging materials	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<a href="#">Environmental Initiatives&gt;Energy Consumption</a>
	302-2 Energy consumption outside of the organization	<a href="#">Environmental Initiatives&gt;Energy Consumption</a>
	302-3 Energy intensity	<a href="#">Environmental Initiatives&gt;Energy Consumption</a>
	302-4 Reduction of energy consumption	<a href="#">Environmental Initiatives&gt;Energy Consumption</a>
	302-5 Reductions in energy requirements of products and services	<a href="#">Environmental Initiatives&gt;Energy Consumption</a>
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	-
	303-2 Management of water discharge-related impacts	-
	303-3 Water withdrawal	-
	303-4 Water discharge	-
	303-5 Water consumption	<a href="#">Environmental Initiatives&gt;Water Consumption</a>
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	-
	304-2 Significant impacts of activities, products and services on biodiversity	-
	304-3 Habitats protected or restored	<a href="#">Environmental Initiatives&gt;Biodiversity Conservation</a>
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<a href="#">Environmental Initiatives&gt;Greenhouse Gas (CO<sub>2</sub>) Emissions</a>
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Environmental Initiatives&gt;Greenhouse Gas (CO<sub>2</sub>) Emissions</a>
	305-3 Other indirect (Scope 3) GHG emissions	-
	305-4 GHG emissions intensity	<a href="#">Environmental Initiatives&gt;Greenhouse Gas (CO<sub>2</sub>) Emissions</a>
	305-5 Reduction of GHG emissions	<a href="#">Environmental Initiatives&gt;Greenhouse Gas (CO<sub>2</sub>) Emissions</a>
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable.
	305-7 Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Not applicable.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	-
	306-2 Management of significant waste-related impacts	-
	306-3 Waste generated	<a href="#">Environmental Initiatives&gt;Waste Emissions</a>
	306-4 Waste diverted from disposal	-
	306-5 Waste directed to disposal	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	-
	308-2 Negative environmental impacts in the supply chain and actions taken	-
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">SFDR Sustainability-Related Disclosures&gt;Remuneration and Sustainability Risks (SFDR Article 5 Disclosure)</a>
	401-3 Parental leave	-
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	-
	403-2 Hazard identification, risk assessment, and incident investigation	-
	403-3 Occupational health services	<a href="#">Social Initiatives&gt;Implementation of Regular Health Checkups</a>
	403-4 Worker participation, consultation, and communication on occupational health and safety	<a href="#">Social Initiatives&gt;Special Leave System</a>
	403-5 Worker training on occupational health and safety	<a href="#">Social Initiatives&gt;Health and Safety Committee</a>
	403-6 Promotion of worker health	<a href="#">Social Initiatives&gt;Implementation of Regular Health Checkups</a>
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-
	403-8 Workers covered by an occupational health and safety management system	-
	403-9 Work-related injuries	-
	403-10 Work-related ill health	-
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	-
	404-2 Programs for upgrading employee skills and transition assistance programs	<a href="#">Social Initiatives&gt;Qualification Acquisition Support System</a> <a href="#">Social Initiatives&gt;Training Support</a>
	404-3 Percentage of employees receiving regular performance and career development reviews	<a href="#">Social Initiatives&gt;Personnel Evaluation</a> <a href="#">Social Initiatives&gt;Promotion of Diversity &amp; Inclusion</a>
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	-
GRI 406: Non-discrimination 2016	405-2 Ratio of basic salary and remuneration of women to men	-
GRI 407: Freedom of Association and Collective Bargaining 2016	406-1 Incidents of discrimination and corrective actions taken	Not applicable.
GRI 408: Child Labor 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not applicable.
GRI 409: Forced or Compulsory Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Not applicable.
GRI 410: Security Practices 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not applicable.
GRI 411: Rights of Indigenous Peoples 2016	410-1 Security personnel trained in human rights policies or procedures	-
GRI 413: Local Communities 2016	411-1 Incidents of violations involving rights of indigenous peoples	-
	413-1 Operations with local community engagement, impact assessments, and development programs	<a href="#">Social Initiatives&gt;Support of Community Events, Etc.</a>
GRI 414: Supplier Social Assessment 2016	413-2 Operations with significant actual and potential negative impacts on local communities	Not applicable.
	414-1 New suppliers that were screened using social criteria	-
	414-2 Negative social impacts in the supply chain and actions taken	-
GRI 415: Public Policy 2016	415-1 Political contributions	-
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<a href="#">Social Initiatives&gt;Initiatives for the Health and Safety of Tenants</a>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable.
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	-
	417-2 Incidents of non-compliance concerning product and service information and labeling	Not applicable.
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not applicable.