

GRI Content Index

GRI 1: Foundation 2021					
the statement of use;	KDX Realty Investment Corporation has reported in accordance with the GRI Standards for the period from 1 April 2022 to 31 March 2024.				
the title of GRI 1 used;	GRI 1: Foundation 2021				
Applicable GRI Sector standard(S)	None				
GRI 2: General Disclosures 2021					
		Disclosure		Location	
1. The organization and its reporting practices	2-1	Organizational details	Corporate Profile	https://www.kdx-reit.com/eng/about/profile.html	
	2-2	Entities included in the organization's sustainability reporting	Corporate Profile	https://www.kdx-reit.com/eng/about/profile.html	
	2-3	Reporting period, frequency and contact point	Sustainability Report(Editorial Policy)	https://www.kdx-reit.com/assets/pdf/eng/sustainability/esg_report_2024.pdf	
	2-4	Restatements of information	-	-	
	2-5	External assurance	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html	
	2. Activities and workers	2-6	Activities, value chain and other business relationships	List of Properties	https://www.kdx-reit.com/eng/portfolio/list.html
		2-7	Employees	Relevant Data (Employment and System Use)	https://www.kdx-reit.com/assets/pdf/en/sustainability/esg_data01_en.pdf
		2-8	Workers who are not employees	-	-
	3. Governance	2-9	Governance structure and composition	Sustainability Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html
				Governance	https://www.kdx-reit.com/eng/sustainability/governance.html
		2-10	Nomination and selection of the highest governance body	About Us	There is no translation for articles of incorporation of KDXR
		2-11	Chair of the highest governance body	About Us	There is no translation for articles of incorporation of KDXR
				Governance	https://www.kdx-reit.com/eng/sustainability/governance.html
		2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html
				Governance	https://www.kdx-reit.com/eng/sustainability/governance.html
		2-13	Delegation of responsibility for managing impacts	Sustainability Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html
				Governance	https://www.kdx-reit.com/eng/sustainability/governance.html
		2-14	Role of the highest governance body in sustainability reporting	Sustainability Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html
				Governance	https://www.kdx-reit.com/eng/sustainability/governance.html
		2-15	Conflicts of interest	Compliance	https://www.kdx-reit.com/eng/sustainability/governance.html
		2-16	Communication of critical concerns	Attracting and Retaining Talents and Developing Their Careers	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html
		Sustainability Management System		https://www.kdx-reit.com/eng/sustainability/basic_policies.html	
	Governance	https://www.kdx-reit.com/eng/sustainability/governance.html			
2-17	Collective knowledge of the highest governance body	Sustainability Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html		
2-18	Evaluation of the performance of the highest governance body	Sustainability Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html		
2-19	Remuneration policies	Governance	https://www.kdx-reit.com/eng/sustainability/governance.html		
2-20	Process to determine remuneration	Governance	https://www.kdx-reit.com/eng/sustainability/governance.html		
2-21	Annual total compensation ratio	-	-		
4. Strategy, policies and practices	2-22	Statement on sustainable development strategy	Message from Executive Director	https://www.kdx-reit.com/eng/sustainability/index.html	
	2-23	Policy commitments	ESG Policies / Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html	
			Diversity and Equal Opportunities	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html	
			ESG Policies / Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html	
	2-24	Embedding policy commitments	Environmental Initiatives	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html	
			Social Initiatives	https://www.kdx-reit.com/eng/sustainability/social_commitments.html	
			Human Capital Development	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html	
			Governance	https://www.kdx-reit.com/eng/sustainability/governance.html	
	2-25	Processes to remediate negative impacts	Complaint Processing Measures and Resolution Measures	https://kenedix-fm.com/en/wp-content/uploads/sites/2/2023/10/kfm-jp_en.pdf	
	2-26	Mechanisms for seeking advice and raising concerns	Attracting and Retaining Talents and Developing Their Careers	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html	
	Compliance		https://www.kdx-reit.com/eng/sustainability/governance.html		
2-27	Compliance with laws and regulations	Compliance	https://www.kdx-reit.com/eng/sustainability/governance.html		
2-28	Membership associations	-	-		
5. Stakeholder engagement	2-29	Approach to stakeholder engagement	Social Initiatives	https://www.kdx-reit.com/eng/sustainability/social_commitments.html	
	2-30	Collective bargaining agreements	-	-	
GRI3 : Material Topics 2021					
	3-1	Process to determine material topics	Materiality	https://www.kdx-reit.com/eng/sustainability/basic_policies.html	
	3-2	List of material topics	Materiality	https://www.kdx-reit.com/eng/sustainability/basic_policies.html	
	3-3	Management of material topics	Sustainability Management System	https://www.kdx-reit.com/eng/sustainability/basic_policies.html	
			Materiality	https://www.kdx-reit.com/eng/sustainability/basic_policies.html	
			Environmental Initiatives	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html	
			Human Capital Development	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html	
		Compliance	https://www.kdx-reit.com/eng/sustainability/governance.html		
Topic Standards					
Economic Performance 2016	201-1	Direct economic value generated and distributed	Financial Highlights	https://www.kdx-reit.com/eng/ir/highlight.html	
	201-2	Financial implications and other risks and opportunities due to climate change	Climate Change	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html	

Market Presence 2016	201-3	Defined benefit plan obligations and other retirement plans	-	-
	201-4	Financial assistance received from government	-	-
	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	-	-
Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	-	-
	203-2	Significant indirect economic impacts	-	-
Procurement Practices 2016	204-1	Proportion of spending on local suppliers	-	-
Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Compliance	https://www.kdx-reit.com/eng/sustainability/governance.html
	205-2	Communication and training about anti-corruption policies and procedures	Compliance	https://www.kdx-reit.com/eng/sustainability/governance.html
	205-3	Confirmed incidents of corruption and actions taken	Compliance	https://www.kdx-reit.com/eng/sustainability/governance.html
Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-
Tax 2019	207-1	Approach to tax	-	-
	207-2	Tax governance, control, and risk management	-	-
	207-3	Stakeholder engagement and management of concerns related to tax	-	-
	207-4	Country-by-country reporting	-	-
Materials 2016	301-1	Materials used by weight or volume	-	-
	301-2	Recycled input materials used	-	-
	301-3	Reclaimed products and their packaging materials	-	-
Energy 2016	302-1	Energy consumption within the organization	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	302-2	Energy consumption outside of the organization	-	-
	302-3	Energy intensity	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	302-4	Reduction of energy consumption	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	302-5	Reductions in energy requirements of products and services	-	-
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	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Contribution to Biodiversity Conservation	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	304-2	Significant impacts of activities, products and services on biodiversity	-	-
	304-3	Habitats protected or restored	Contribution to Biodiversity Conservation	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-
Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	305-3	Other indirect (Scope 3) GHG emissions	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	305-4	GHG emissions intensity	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	305-5	Reduction of GHG emissions	Environmental Performance	https://www.kdx-reit.com/eng/sustainability/environmental_initiatives.html
	305-6	Emissions of ozone-depleting substances (ODS)	-	-
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-
Waste 2020	306-1	Waste generation and significant waste-related impacts	-	-
	306-2	Management of significant wasterelated impacts	-	-
	306-3	Waste generated	-	-
	306-4	Waste diverted from disposal	-	-
	306-5	Waste directed to disposal	-	-
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	-	-
Employment 2016	401-1	New employee hires and employee turnover	Relevant Data (Employment and System Use)	https://www.kdx-reit.com/assets/pdf/en/sustainability/esg_data01_en.pdf
	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	-	-
	401-3	Parental leave	Relevant Data (Employment and System Use) Diversity and Equal Opportunities	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html
Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	-	-
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	Health and Wellbeing of Employees	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html
	403-4	Worker participation, consultation, and communication on occupational health and safety	-	-
	403-5	Worker training on occupational health and safety	-	-
	403-6	Promotion of worker health	Health and Wellbeing of Employees	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html
	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	Health and Wellbeing of Employees	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html
	403-9	Work-related injuries	Relevant Data (Employment and System Use)	https://www.kdx-reit.com/assets/pdf/en/sustainability/esg_data01_en.pdf
	403-10	Work-related ill health	Relevant Data (Employment and System Use)	https://www.kdx-reit.com/assets/pdf/en/sustainability/esg_data01_en.pdf
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	Attracting and Retaining Talents and Developing Their Careers	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html
	404-3	Percentage of employees receiving regular performance and career development reviews	Attracting and Retaining Talents and Developing Their Careers	https://www.kdx-reit.com/eng/sustainability/human_capital_development.html
Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Relevant Data (Employment and System Use)	https://www.kdx-reit.com/assets/pdf/en/sustainability/esg_data01_en.pdf
	405-2	Ratio of basic salary and remuneration of women to men	-	-
Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	-	-
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	-	-
Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	-	-
Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	-
Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	-	-
Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-	-
Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Contribution to Local Communities	https://www.kdx-reit.com/eng/sustainability/social_commitments.html
	413-2	Operations with significant actual and potential negative impacts on local communities	-	-
Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	-	-
	414-2	Negative social impacts in the supply chain and actions taken	-	-
Public Policy 2016	415-1	Political contributions	-	-
Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	-	-
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-
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	-	-
	417-3	Incidents of non-compliance concerning marketing communications	-	-
Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	-
Effluents and Waste 2016	306-3	Significant spills	-	-