

GRI content index

Statement of use	Global One Real Estate Investment Corp. has reported the information cited in this GRI content index for the period April 1, 2022 to March 31, 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1 : Foundation 2021

【Universal Standards】

Disclosure		Location or reason for omission
GRI 2 : General Disclosures 2021		
1. The organization and its reporting practices		
2-1	Organizational details	Profile & Milestones of GOR
2-2	Entities included in the organization's sustainability reporting	Editorial Policy
2-3	Reporting period, frequency and contact point	Information Disclosure Policy/GRI Content Index/ESG Report/SFDR Documents
2-4	Restatements of information	No revisions or corrections
2-5	External assurance	Third-Party Guarantee
2. Activities and workers		
2-6	Activities, value chain and other business relationships	Investment Policies Properties At A Glance Portfolio Data Business Structure of GOR
2-7	Employees	Employee Data (GAR website)
3. Governance		
2-9	Governance structure and composition	Governance Initiatives ESG Policy/Promotion System Board of Directors
2-10	Nomination and selection of the highest governance body	Governance Initiatives
2-11	Chair of the highest governance body	Articles of Incorporation
2-12	Role of the highest governance body in overseeing the management of impacts	ESG Policy/Promotion System Governance Initiatives
2-13	Delegation of responsibility for managing impacts	Governance Initiatives ESG Policy/Promotion System
2-14	Role of the highest governance body in sustainability reporting	ESG Policy/Promotion System
2-15	Conflicts of interest	Governance Initiatives Sponsors
2-17	Collective knowledge of the highest governance body	Governance Initiatives ESG Policy/Promotion System
2-19	Remuneration policies	Governance Initiatives
2-20	Process to determine remuneration	Governance Initiatives Articles of Incorporation
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Message from the Executive Director
2-23	Policy commitments	Governance Initiatives ESG Policy/Promotion System
2-24	Embedding policy commitments	Materiality ESG Policy/Promotion System
2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing System (GAR website)
2-27	Compliance with laws and regulations	No significant regulatory violations occurred during the reporting period.
2-28	Membership associations	External Certifications About Us
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	Social Initiatives
GRI 3 : Material Topics 2021		
Disclosures on material topics		
3-1	Process to determine material topics	Materiality
3-2	List of material topics	Materiality
3-3	Management of material topics	Governance Initiatives Materiality ESG Policy/Promotion System

【Topic-specific Standards】

Disclosure		Location or reason for omission
GRI 301 : Economic Performance 2016		
201-2	Financial implications and other risks and opportunities due to climate change	Initiatives for climate change (TCFD etc.)
GRI 302 : Energy 2016		
302-1	Energy consumption within the organization	Environmental Performance Record
302-2	Energy consumption outside of the organization	Energy consumption outside the organization is not applicable as it is outside the scope of the report. Energy consumption by tenants is reported in 302-1.
302-3	Energy intensity	Environmental Performance Record
302-4	Reduction of energy consumption	Environmental Initiatives
GRI 303 : Water and Effluents 2018		
303-3	Water withdrawal	Environmental Performance Record
303-5	Water consumption	Environmental Performance Record
GRI 305 : Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Environmental Performance Record
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Performance Record
305-3	Other indirect (Scope 3) GHG emissions	Environmental Performance Record
305-4	GHG emissions intensity	Environmental Performance Record
305-5	Reduction of GHG emissions	Environmental Performance Record
GRI 306 : Waste 2020		
306-3	Waste generated	Environmental Performance Record
306-4	Waste diverted from disposal	Environmental Performance Record
306-5	Waste directed to disposal	Environmental Performance Record
GRI 401 : Employment 2016		
401-1	New employee hires and employee turnover	Employee Initiatives (GAR website)
401-3	Parental leave	Employee Initiatives (GAR website)
GRI 403 : Occupational Health and Safety 2018		
403-6	Promotion of worker health	Employee Initiatives (GAR website)
403-9	Work-related injuries	Employee Initiatives (GAR website)
GRI 404 : Training and Education 2016		
404-1	Average hours of training per year per employee	Employee Initiatives (GAR website)
404-2	Programs for upgrading employee skills and transition assistance programs	Employee Training (GAR website)
404-3	Percentage of employees receiving regular performance and career development reviews	Employee Initiatives (GAR website)
GRI 405 : Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Employee Initiatives (GAR website)
GRI 416 : Customer Health and Safety 2016		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents of non-compliance with health and safety impact regulations and voluntary codes that occurred with respect to products or services during the reporting period.
GRI 417 : Marketing and Labeling 2016		
417-2	Incidents of non-compliance concerning product and service information and labeling	There were no incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling during the reporting period.
417-3	Incidents of non-compliance concerning marketing communications	There were no incidents of violations concerning marketing communications during the reporting period.
GRI 418 : Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no substantiated complaints concerning breaches of customer privacy or loss of customer data during the reporting period.