

GRI 2: General Disclosures 2021

1. The organization and its reporting practices

Disclosure number		Disclosure contents	Place of publication	Sustainability Report 2023	Page
GRI 2: General Disclosures 2021	2-1	Organizational details	https://8967.jp/en/about/profile.html	> About us> Investment Trust	5
	2-2	Entities included in the organization's sustainability reporting	https://8967.jp/en/about/profile.html	> About us> Investment Trust	5
	2-3	Reporting period, frequency and contact point	https://8967.jp/en/about/governance.html	> Corporate Governance> Information disclosure> Information disclosure and reporting> 3. Scope and term and timing of renewal of ESG reports	72
	2-4	Restatements of information			
	2-5	External assurance	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> Policy on acquiring external certifications	21

2. Activities and workers

Disclosure number		Disclosure contents	Place of publication	Sustainability Report 2023	Page
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	https://8967.jp/en/portfolio/plan.html		8
	2-7	Employees	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 3. Status of asset manager (MLP) employees	28
	2-8	Workers who are not employees	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 3. Status of asset manager (MLP) employees	28

3. Governance

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GRI 2: General Disclosures 2021	2-9	Governance structure and composition	https://8967.jp/en/about/governance.html	> Corporate Governance> Structure of the Investment Corporation	60
	2-10	Nomination and selection of the highest governance body	https://8967.jp/en/about/governance.html	> Corporate Governance> Structure of the Investment Corporation> Description of the Institutions> 2. Executive and Supervisory Directors and the Board of Directors	60
	2-11	Chair of the highest governance body	https://8967.jp/en/about/governance.html	> Corporate Governance> Structure of the Investment Corporation> Description of the Institutions> 1. General Unitholders' Meeting	60
	2-12	Role of the highest governance body in overseeing the management of impacts	https://8967.jp/en/about/governance.html	> Corporate Governance> Structure of the Investment Corporation	60
	2-13	Delegation of responsibility for managing impacts			
	2-14	Role of the highest governance body in sustainability reporting	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure	12
	2-15	Conflicts of interest	https://8967.jp/en/about/governance.html	> Corporate Governance> Compliance and Risk management> Rules Against Conflicts of Interest	65
	2-16	Communication of critical concerns	https://8967.jp/en/about/governance.html	> Corporate Governance> Corporate Conduct> Corporate Conduct	68
	2-17	Collective knowledge of the highest governance body	https://8967.jp/en/about/governance.html	> Corporate Governance> Structure of the Investment Corporation> Description of the Institutions> 2. Executive and Supervisory Directors and the Board of Directors	60
	2-18	Evaluation of the performance of the highest governance body	https://8967.jp/en/about/governance.html	> Corporate Governance> Structure of the Investment Corporation> Description of the Institutions> 2. Executive and Supervisory Directors and the Board of Directors	60
	2-19	Remuneration policies			
	2-20	Process to determine remuneration			
	2-21	Annual total compensation ratio			

4. Strategy, policies and practices

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GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy		> Top message	2
	2-23	Policy commitments	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives	10
	2-24	Embedding policy commitments	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
	2-25	Processes to remediate negative impacts	https://8967.jp/en/about/governance.html	> Corporate Governance> Corporate Conduct> Corporate Conduct> Bribery and Anti-Corruption Policy	68
	2-26	Mechanisms for seeking advice and raising concerns	https://8967.jp/en/about/governance.html	> Corporate Governance> Corporate Conduct> Corporate Conduct> Bribery and Anti-Corruption Policy	68
	2-27	Compliance with laws and regulations	https://8967.jp/en/about/governance.html	> Corporate Governance> Compliance and Risk management> Compliance Initiatives> Management system and programs for Overall Compliance (legal compliance, anti-corruption and respect for labor and human rights)	64
	2-28	Membership associations			

5. Stakeholder engagement

Disclosure number		Disclosure contents	Place of publication	Sustainability Report 2023	Page
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	https://8967.jp/en/esg/society.html	> Social Initiatives> Communication with stakeholders (Stakeholder engagement)	46
	2-30	Collective bargaining agreements	https://8967.jp/en/esg/society.html	> Social Initiatives> Respect for human rights	47

GRI 3: Material Topics 2021 Disclosures on material topics

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GRI 3: Material Topics 2021	3-1	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> ① Important ESG matters (materialities) identification process	12
	3-2	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> ③ Important ESG matters (materialities) for Japan Logistics Fund, Inc. and Mitsui & Co., Logistics Partners Ltd.	14

Topic specific Standards

Economic

Economic Performance

Disclosure number		Disclosure contents	Place of publication	Sustainability Report 2023	Page
GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	https://8967.jp/en/esg/society.html	> Social Initiatives> Initiatives for Local Communities and Tenants> Initiatives to contribute to society	54
	201-2	Financial implications and other risks and opportunities due to climate change	https://8967.jp/en/esg/environment.html	> Environmental Initiatives> Climate Change> Measures and targets	36
	201-3	Defined benefit plan obligations and other retirement plans	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> Consideration for work-life balance> Cumulative investment system for investment units (ESOP: Employee Stock Ownership Plan)	53
	201-4	Financial assistance received from government			

Market Presence

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GRI 3: Material Topics 2021	3-3	Management of material topics			
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			

Indirect Economic Impacts

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	https://8967.jp/en/esg/society.html	> Social Initiatives> Initiatives for Local Communities and Tenants> Initiatives to contribute to society	54
	203-2	Significant indirect economic impacts	https://8967.jp/en/esg/society.html	> Social Initiatives> Initiatives for Local Communities and Tenants> Initiatives to contribute to society	54

Procurement Practices

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers			

Anti-corruption

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
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	https://8967.jp/en/about/governance.html	> Corporate Governance> Corporate Conduct> Corporate Conduct> Bribery and Anti-Corruption Policy	68
	205-3	Confirmed incidents of corruption and actions taken			

Anti-competitive Behavior

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			

Tax

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 207: 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			

Environmental

Materials

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GRI 3: Material Topics 2021	3-3	Management of material topics			
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			

Energy

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 302: Energy 2016	302-1	Energy consumption within the organization	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	302-2	Energy consumption outside of the organization	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	302-3	Energy intensity	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	302-4	Reduction of energy consumption	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	302-5	Reductions in energy requirements of products and services	https://8967.jp/en/esg/environment.html	> Environmental Initiatives> Climate Change> Responding to transitional risks> Energy saving	37

Water and Effluents

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	https://8967.jp/en/esg/environment.html	> Environmental Initiatives> Resource circulation> Water saving	39
	303-2	Management of water discharge-related impacts	https://8967.jp/en/esg/environment.html	> Environmental Initiatives> Resource circulation> Water saving	39
	303-3	Water withdrawal	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	303-4	Water discharge	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	303-5	Water consumption	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25

Biodiversity

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
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	https://8967.jp/en/esg/environment.html	> Environmental Initiatives> Resource circulation> Biodiversity	40
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			

Emissions

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	305-2	Energy indirect (Scope 2) GHG emissions	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	305-3	Other indirect (Scope 3) GHG emissions	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	305-4	GHG emissions intensity	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	305-5	Reduction of GHG emissions	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	305-6	Emissions of ozone-depleting substances (ODS)			
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			

Waste

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
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	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	306-4	Waste diverted from disposal	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25
	306-5	Waste directed to disposal	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 1. Performance results	25

Supplier Environmental Assessment

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 306: Waste 2020	308-1	New suppliers that were screened using environmental criteria			
	308-2	Negative environmental impacts in the supply chain and actions taken			

Social

Employment

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 3. Status of asset manager (MLP) employees	28
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> Consideration for work-life balance> Promoting health and improving benefits	52
	401-3	Parental leave	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> Consideration for work-life balance> Support for achieving balance between work and raising a family	52

Labor / Management Relations

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 402: Labor / Management Relations 2016	402-1	Minimum notice periods regarding operational changes			

Occupational Health and Safety

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system			
	403-2	Occupational health services			
	403-3	Workers with high incidence or high risk of diseases related to their occupation	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment	47
	403-4	Worker participation, consultation, and communication on occupational health and safety	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> (1) Implementation of officer and employee satisfaction survey	48
	403-5	Worker training on occupational health and safety			
	403-6	Promotion of worker health	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> (1) Implementation of officer and employee satisfaction survey	48
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> (1) Implementation of officer and employee satisfaction survey	48
	403-8	Workers covered by an occupational health and safety management system			
	403-9	Work-related injuries			
	403-10	Work-related ill health			

Training and Education

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> Development of excellent human resources> (2) Implementation of In-house Training	49
	404-2	Programs for upgrading employee skills and transition assistance programs	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> Development of excellent human resources> (1) Support for acquiring qualifications	48
	404-3	Percentage of employees receiving regular performance and career development reviews	https://8967.jp/en/esg/society.html	> Social Initiatives> An engaged workplace environment> Development of excellent human resources> (2) Implementation of In-house Training	49

Diversity and Equal Opportunity

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	https://8967.jp/en/esg/society.html	> Social Initiatives> Promotion of diversity, equity & inclusion (DEI)	47
	405-2	Ratio of basic salary and remuneration of women to men	https://8967.jp/en/esg/authentication.html	> External certifications, consent with initiatives, and ESG data collection> ESGData> 3. Status of asset manager (MLP) employees	28

Non-discrimination

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	https://8967.jp/en/esg/society.html	> Social Initiatives> Respect for human rights	47

Freedom of Association and Collective Bargaining

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GRI 3: Material Topics 2021	3-3	Management of material topics			
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			

Child Labor

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor			

Forced or Compulsory Labor

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			

Security Practices

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures			

Rights of Indigenous Peoples

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples			

Local Communities

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	https://8967.jp/en/esg/society.html	> Social Initiatives> Initiatives for Local Communities and Tenants> Initiatives to contribute to society> 3. Connection with the local community	57
	413-2	Operations with significant actual and potential negative impacts on local communities			

Supplier Social Assessment

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 414: 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

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 415: Public Policy 2016	415-1	Political contributions			

Customer Health and Safety

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GRI 3: Material Topics 2021	3-3	Management of material topics	https://8967.jp/en/esg/index.html	> Sustainability Management> Guidelines for ESG Initiatives> Sustainability Promotion Structure> II. Important ESG matters (materialities)	12
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	https://8967.jp/en/esg/society.html	> Social Initiatives> Initiatives for Local Communities and Tenants> Initiatives aimed at enhancing tenant satisfaction	57
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			

Marketing and Labeling

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GRI 3: Material Topics 2021	3-3	Management of material topics			
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			
	417-3	Incidents of non-compliance concerning marketing communications			

Customer Privacy

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GRI 3: Material Topics 2021	3-3	Management of material topics			
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			