

**GRI standard
comparison table**

General disclosure			
Items	Disclosure	HP posting place	ESG Report posting place
1. Organizational Profile			
102-1	Name of the organization	OJR HP Corporate Data	P.5 OJR Corporate Data
102-2	Activities, brands, products, and services	OJR HP Corporate Data	P.5 OJR Corporate Data
		OJR HP Properties	-
102-3	Location of headquarters	OJR HP Corporate Data	P.5 OJR Corporate Data
102-4	Location of operations	OJR HP Corporate Data	P.5 OJR Corporate Data
102-5	Ownership and legal form	OJR HP Structure	P.58 OJR Structure
102-6	Markets served	OJR HP Corporate Data	P.5 OJR Corporate Data
		OJR HP Properties	-
		OJR HP ORIX JREIT REPORT (Tenants Summary)	-
102-7	Scale of the organization	OJR HP Corporate Data	P.5 OJR Corporate Data
		OJR HP Financial Data	-
		OAM HP Human Capital Strategies • ORIX Asset Management Corporation Status on both executives and employees	P.44 OAM Status on both executives and employees
102-8	Information on employees and other workers	OJR HP Corporate Data ●OJR's asset management company, ORIX Asset Management Corporation doesn't have any business offices or branches other than the registered domicile.	P.5 OJR Corporate Data P.58 Composition of OJR's board of directors, reasons for appointment, and attendance at Board of Directors meetings ●OJR's asset management company, ORIX Asset Management Corporation doesn't have any business offices or branches other than the registered domicile. ●Investment corporations are prohibited to hire employees under law, and are required to outsource operations.
		OAM HP Human Capital Strategies • ORIX Asset Management Corporation Status on both executives and employees ●ORIX Asset Management Corporation has been entrusted by OJR with the authority related to the management of assets, and invests in real estate and real estate trust beneficiary interests with the funds invested by investors and borrowing from financial institutions. Those operations are assumed by executives and employees of ORIX Asset Management	P.5 OAM Corporate Data P.58 Composition of OJR's board of directors, reasons for appointment, and attendance at Board of Directors meetings P.44 OAM Status on both executives and employees ●ORIX Asset Management Corporation has been entrusted by OJR with the authority related to the management of assets, and invests in real estate and real estate trust beneficiary interests with the funds invested by investors and borrowing from financial institutions. Those operations are assumed by executives and employees of ORIX Asset Management
102-9	Supply chain	OJR HP Structure	P.58 OJR Structure
		OJR HP Connections with Tenants and Business Partners	P.41 Cooperation with property managers("PM") and building managers("BM")
102-10	Significant changes to the organization and its supply chain	None	None
102-11	Precautionary Principle or approach	OJR HP ESG Policy	P.9 ESG Policy
		OJR HP Risk Management and Compliance	P.63~66 Compliance P.67~68 Risk Management
102-12	External initiatives	OJR HP Membership and Signatories	P.21 Membership and Signatories

Items	Disclosure	HP posting place	ESG Report posting place
102-13	Membership of associations	OAM HP Corporate Profile	P.5 OAM Corporate Data
		OJR HP Membership and Signatories	P.21 Membership and Signatories
2. Strategy			
102-14	Statement from senior decision-maker		P.4 Message from the Management
102-15	Key impacts, risks, and opportunities	OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
		OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
3. Ethics and Integrity			
102-16	Values, principles, standards, and norms of behavior	OJR HP ESG Policy	P.9 ESG Policy
		OJR HP Management Philosophy	P.5 OJR Corporate Data P.69 Customer-Oriented Business Conduct
102-17	Mechanisms for advice and concerns about ethics	OAM HP Human Capital Strategies-Whistle-blowing System	P.66 External whistleblower system, Internal whistleblower system
		OJR HP Contact Us · Complaints or concerns · Intermediary for conflict resolution	-
4. Governance			
102-18	Governance structure	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
		OJR HP Decision-making Process	P.59 Decision-making process
102-19	Delegating authority	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
		OJR HP Decision-making Process	P.59 Decision-making process
102-20	Executive-level responsibility for economic, environmental, and social topics	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
102-21	Consulting stakeholders on economic, environmental, and social topics	OJR HP Social Initiatives	P.34~55 Improve the health, safety and well-being of customers (tenants and users)~COVID-19 Pandemic Response
		OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
		OJR HP Decision-making Process	P.59 Decision-making process
102-22	Composition of the highest governance body and its committees	OJR HP Corporate Data	P.5 OJR Corporate Data
		OJR HP Articles of Incorporation Chapter4 Article21, Article24	P.58 OJR Structure
102-23	Chair of the highest governance body	OJR HP Corporate Data	P.5 OJR Corporate Data
102-24	Nominating and selecting the highest governance body	OJR HP IR Library-Articles of Incorporation	-
102-25	Conflicts of interest	OJR HP Risk Management and Compliance, Initiatives against conflicts of interest	P.62 Handling of transactions with conflicts of interest, etc.
		OJR HP Decision-making Process	P.59 Decision-making process
		OJR HP IR Library-Presentation Material-Status of Investment Units	-
102-26	Role of highest governance body in setting purpose, values, and strategy	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
102-27	Collective knowledge of highest governance body	OJR HP OJR's Approach to ESG	P.19 OJR's Approach to ESG
			P.54 ■ Training sessions at OAM ESG training for OAM's executives

Items	Disclosure	HP posting place	ESG Report posting place
102-28	Evaluating the highest governance body's performance	At this point, performance evaluations of a highest governance body are not being carried out.	At this point, performance evaluations of a highest governance body are not being carried out.
102-29	Identifying and managing economic, environmental, and social impacts		P.15~16 Comments for ESG Policy Revision
		OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
102-30	Effectiveness of risk management processes	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
102-31	Review of economic, environmental, and social topics	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
102-32	Highest governance body's role in sustainability reporting	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
102-33	Communicating critical concerns	OJR HP Risk Management and Compliance	P.63 ■Basic Compliance Policy and Structure
102-34	Nature and total number of critical concerns	There were no major areas of concern during the report period.	There were no major areas of concern during the report period.
102-35	Remuneration policies	OJR HP Structure	P.61 Executive Director and Supervisory Director remuneration
102-36	Process for determining remuneration	OJR HP Structure	P.61 Executive Director and Supervisory Director remuneration
102-37	Stakeholders' involvement in remuneration	OJR HP Structure	P.61 Executive Director and Supervisory Director remuneration
102-38	Annual total compensation ratio	OJR HP IR Library-ORIX JREIT Report	P.61 Executive Director and Supervisory Director remuneration
102-39	Percentage increase in annual total compensation ratio	-	-

Items	Disclosure	HP posting place	ESG Report posting place
5. Stakeholder Engagement			
102-40	List of stakeholder groups	OJR HP Communication with Stakeholders	P.18 Material issues Identification Process
102-41	Collective bargaining agreements	As OJR does not have its employees, there is no labor association in OJR. There is no labor association in OAM while OAM respects freedom of association under the law. OAM HP Human Capital Strategies · ORIX Asset Management Corporation Status on both executives and employees	-
102-42	Identifying and selecting stakeholders	OJR HP Communication with Stakeholders	P.18 Material issues Identification Process
102-43	Approach to stakeholder engagement	OJR HP Social Initiatives	P.34~55 Society
102-44	Key topics and concerns raised	There was nothing applicable in the report period.	There was nothing applicable in the report period.
6. Reporting Practice			
102-45	Entities included in the consolidated financial statements	None	None
102-46	Defining report content and topic Boundaries	OJR HP Material issues – Our Sustainability Priorities -	P.17~18 Material issues - Our Sustainability Priorities - and SDGs, Material issues Identification Process
102-47	List of material topics	OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
102-48	Restatements of information	None	None
102-49	Changes in reporting	None	None
102-50	Reporting period	In principle, the results for the period from April 1, 2019 to March 31, 2020 are reported, but some results for periods that fall outside of the relevant fiscal year are also noted here.	In principle, the results for the period from April 1, 2019 to March 31, 2020 are reported, but some results for periods that fall outside of the relevant fiscal year are also noted here.
102-51	Date of most recent report	Issuance date of the first ESG report: June 13, 2019; Issuance of first revised edition: September 30, 2019	Issuance date of the first ESG report: June 13, 2019; Issuance of first revised edition: September 30, 2019
102-52	Reporting cycle	In principle, the results for the period from April 1, 2019 to March 31, 2020 are reported.	In principle, the results for the period from April 1, 2019 to March 31, 2020 are reported.
102-53	Contact point for questions regarding the report	Finance and Investor Relations Department, ORIX Asset Management Corporation	Finance and Investor Relations Department, ORIX Asset Management Corporation
102-54	Claims of reporting in accordance with the GRI Standards	This report is prepared in accordance with the GRI Standards Core Guidelines.	This report is prepared in accordance with the GRI Standards Core Guidelines.
102-55	GRI content index	This table	This table
102-56	External assurance	There was no external guarantee as of October 16, 2020.	There was no external guarantee as of October 16, 2020.

Economy			
The management approach			
Items	Disclosure	HP posting place	ESG Report posting place
103-1	Explanation of the material topic and its Boundary	OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
103-2	The management approach and its components	OJR HP OJR's Approach to ESG	P.9~14 ■ ESG Policy~■ ESG Guidelines for Procurement and Other Transactions P.19 OJR's Approach to ESG

Items	Disclosure	HP posting place	ESG Report posting place
		OJR HP Governance Initiatives	P.58~59 ■OJR Structure~■OAM's system for execution of duties
103-3	Evaluation of the management approach	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
		OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
Anti-corruption			
205-1	Operations assessed for risks related to corruption	It is only carried out at ORIX Asset Management Corporation headquarters, and thus the risk evaluation implementation rate is 100%.	It is only carried out at ORIX Asset Management Corporation headquarters, and thus the risk evaluation implementation rate is 100%.
205-2	Communication and training about anti-corruption policies and procedures	OAM HP EC21-Employee Conduct Guidelines	-
		OAM HP Human Capital Strategies-Whistle-blowing System	P.66 Internal whistleblower system and External whistleblower system
		OAM HP Human Capital Strategies-Training System	P.54 ■Training sessions at OAM
205-3	Confirmed incidents of corruption and actions taken	None	None

Environment			
The management approach			
Items	Disclosure	HP posting place	ESG Report posting place
103-1	Explanation of the material topic and its Boundary	OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
103-2	The management approach and its components	OJR's Approach to ESG	P.9~14 ■ESG Policy~■ESG Guidelines for Procurement and Other Transactions P.19 OJR's Approach to ESG
		OJR HP OJR's Approach to ESG, Guidelines for Reducing Energy and Greenhouse Gases	P.11 ■Guidelines for Reducing Energy and Greenhouse Gases P.24~30 Promotion of Climate change countermeasures (reduction of greenhouse gas emissions)
	Evaluation of the management approach	OJR HP OJR's Approach to ESG, Guidelines for Management of Resources and Waste	P.13 ■Guidelines for Management of Resources and Waste P.31 ■Waste Management
		OJR HP OJR's Approach to ESG, Guidelines for Management of Resources and Waste	P.13 ■Guidelines for Management of Resources and Waste P.31~32 ■Protection of Water Resources
		OJR HP Environmental Initiatives	P.24~32 Promotion of climate change countermeasures (reduction of greenhouse gas emissions) ~Ecosystem and Biodiversity
103-3	Evaluation of the management approach	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
		OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
Energy			
302-1	Energy consumption within the organization	OJR HP Energy Management	P.24 ■Status of Energy Data and CO2 emissions
302-2	Energy consumption outside of the organization	OJR HP Energy Management *Scope 1 and scope 2 for CO2 emissions noted in the Energy Management include data for areas used solely by the tenants.	P.24 ■Status of Energy Data and CO2 emissions
302-3	Energy intensity	-	P.24 ■Status of Energy Data and CO2 emissions
302-4	Reduction of energy consumption	OJR HP Energy Management	P.24~30 Promotion of climate change countermeasures (reduction of greenhouse gas emissions)

Items	Disclosure	HP posting place	ESG Report posting place
302-5	Reductions in energy requirements of products and services	-	-
Water			
303-1	Interactions with water as a shared resource	OJR HP Energy Management	P.31~32 ■Protection of Water Resources
		OJR HP Environmental care-Water conservation (use of well water)	P.31~32 ■Protection of Water Resources
303-5	Water consumption	OJR HP Energy Management	P.31~32 ■Protection of Water Resources
Air emissions			
305-1	Direct (Scope 1) GHG emissions	OJR HP Energy Management CO2 is the only global warming gas whose emissions are calculated.	P.24 Status of Energy Data and CO2 emissions CO2 is the only global warming gas whose emissions are calculated.
305-2	Energy indirect (Scope 2) GHG emissions	OJR HP Energy Management	P.24 Status of Energy Data and CO2 emissions
305-3	Other indirect (Scope 3) GHG emissions	OJR HP Energy Management *Scope 1 and scope 2 for CO2 emissions include data for areas used solely by the tenants.	P.24 Status of Energy Data and CO2 emissions
305-5	Reduction of GHG emissions	OJR HP Energy Management	P.24 Status of Energy Data and CO2 emissions
		OJR HP Environmental care-Reducing electric power consumption and CO2 emissions	P.24 Promotion of climate change countermeasures (reduction of greenhouse gas emissions)
Drainage and waste			
306-2	Waste by type and disposal method	OJR HP Waste Management	P.31 ■Waste Management
Environmental assessment of suppliers			
308-1	New suppliers that were screened using environmental criteria	OJR HP Connections with Tenants and Business Partners	P.41 Cooperation with property managers ("PM") and building managers ("BM")
308-2	Negative environmental impacts in the supply chain and actions taken	OJR HP Connections with Tenants and Business Partners	P.41 Cooperation with property managers ("PM") and building managers ("BM")

Items	Disclosure	HP posting place	ESG Report posting place
Society			
The management approach			
Items	Disclosure	HP posting place	ESG Report posting place
103-1	Explanation of the material topic and its Boundary	OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
103-2	The management approach and its components	OJR's Approach to ESG	P.9~14 ■ESG Policy~■ESG Guidelines for Procurement and Other Transactions P.19 OJR's Approach to ESG
		OJR HP Social Initiatives	P.34~55 Society
103-3	Evaluation of the management approach	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
		OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
Employment			
401-1	New employee hires and employee turnover	OAM HP Human Capital Strategies-ORIX Asset Management Corporation Status on both executives and employees	P.44 ■OAM status on both executives and employees
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	OAM HP Human Capital Strategies-Support for work-style, Human Capital Development	P.52 ■Human resource development and support for certifications
401-3	Parental leave	OAM HP Human Capital Strategies-Human Resource System and Measures, ORIX Asset Management Corporation Status on both executives and employees, Actual Results	P.49 System to Support Work-Life Balance (Childbirth/Childcare/Nursing Care)
occupational health and safety			
403-1	Occupational health services	OAM HP Human Capital Strategies-Human Resource System and Measures, Health and Safety of Employees	P.51 ■Employee Health and Safety (Occupational safety)
403-4	Worker participation, consultation, and communication on occupational health and safety	OAM HP Human Capital Strategies-Human Resource System and Measures, Communication	P.51 ■Employee Health and Safety (Occupational safety)
403-5	Worker training on occupational health and safety	OAM HP Human Capital Strategies-Health and Safety of Employees	P.51 ■Employee Health and Safety (Occupational safety)
403-6	Promotion of worker health	OAM HP Human Capital Strategies-Health and Safety of Employees	P.51 ■Employee Health and Safety (Occupational safety)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	OJR HP Connections with Tenants and Business Partners	P.34~41 Improve the health, safety and well-being for customers(tenants and users) ~Cooperation with property managers ("PM") and building managers("BM")
403-9	Work-related injuries	There were no applicable cases in the reporting period through April 1, 2019-March 31, 2020.	There was nothing applicable in the reporting period through April 1, 2019-March 31, 2020.
403-10	Work-related ill health	There were no applicable cases in the reporting period through April 1, 2019-March 31, 2020.	There was nothing applicable during the reporting period through April 1, 2019-March 31, 2020.
Training and education			
404-1	Average hours of training per year per employee	-	-
404-2	Programs for upgrading employee skills and transition assistance programs	OAM HP Human Capital Strategies-Training System	P.52~54 Development of the competencies of officers and employees

Items	Disclosure	HP posting place	ESG Report posting place
404-3	Percentage of employees receiving regular performance and career development reviews	OAM HP Human Capital Strategies-Communication 100% of officers and employees received a performance evaluation in the reporting period from April 1, 2019 to March 31, 2020.	P.50 Good workplace environment including diversity, Annual Employee Performance Review 100% of officers and employees received a performance evaluation in the reporting period from April 1, 2019 to March 31, 2020.
Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	OAM HP Human Capital Strategies-ORIX Asset Management Corporation Status on both executives and employees, Actual Results	P.44~46 Good workplace environment including diversity ■ OAM Status on both executives and employees ■ Keep MIXED
The management approach			
Items	Disclosure	HP posting place	ESG Report posting place
103-1	Explanation of the material topic and its Boundary	OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
103-2	The management approach and its components	OJR's Approach to ESG	P.9~14 ■ ESG Policy~■ ESG Guidelines for Procurement and Other Transactions P.19 OJR's Approach to ESG
		OJR HP Governance Initiatives	P.58~59 ■ OJR Structure~■ OAM's system for execution of duties
103-3	Evaluation of the management approach	OJR HP Sustainability Committee	P.19 OJR's Approach to ESG
		OJR HP Material issues – Our Sustainability Priorities -	P.17 Material issues - Our Sustainability Priorities - and SDGs
Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	There were no applicable cases in the reporting period through April 1, 2019-March 31, 2020.	There were no applicable cases in the reporting period through April 1, 2019-March 31, 2020.
forced or compulsory labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	OJR HP Connections with Tenants and Business Partners	P.14 ESG Guidelines for Procurement and Other Transactions
Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	There were no applicable cases during the reporting period through April 1, 2019-March 31, 2020.	There were no applicable cases during the reporting period through April 1, 2019-March 31, 2020.