

GRI content index

Statement of use	Fukuoka REIT Corporation has reported the information cited in this GRI content index for the period March 1, 2025 to February 28, 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	Location or reason for omission	URL
GRI 2: General Disclosures 2021	2-1	Organizational details	Overview https://www.fukuoka-reit.jp/en/about/profile.html
	2-2	Entities included in the organization's sustainability reporting	Integrated Report Editorial Policy https://www.fukuoka-reit.jp/file/en-ir_library_other_file-7aaa272fa3a50aab9aabf1490087103424e4c126.pdf#page=3
	2-4	Restatements of information	Not applicable -
	2-6	Activities, value chain and other business relationships	Investment Policy https://www.fukuoka-reit.jp/en/about/management-philosophy.html
			Portfolio Data https://www.fukuoka-reit.jp/en/portfolio/data.html
			Overview https://www.fukuoka-reit.jp/en/about/profile.html
	2-7	Employees	Organization Chart https://www.fukuoka-realty.jp/english/company/organization.html
	2-9	Governance structure and composition	03. Governance Initiatives https://www.fukuoka-reit.jp/en/about/esg.html
			Sustainability https://www.fukuoka-realty.jp/english/compliance/index.html#sustainability
	2-10	Nomination and selection of the highest governance body	- -
	2-11	Chair of the highest governance body	- -
	2-12	Role of the highest governance body in overseeing the management of impacts	Compliance https://www.fukuoka-realty.jp/english/compliance/index.html#compliance
			Sustainability https://www.fukuoka-realty.jp/english/compliance/index.html#sustainability
	2-13	Delegation of responsibility for managing impacts	Compliance https://www.fukuoka-realty.jp/english/compliance/index.html#compliance
			Sustainability https://www.fukuoka-realty.jp/english/compliance/index.html#sustainability
	2-14	Role of the highest governance body in sustainability reporting	Compliance https://www.fukuoka-realty.jp/english/compliance/index.html#compliance
			Sustainability https://www.fukuoka-realty.jp/english/compliance/index.html#sustainability
	2-15	Conflicts of interest	Compliance https://www.fukuoka-realty.jp/english/compliance/index.html#compliance
			Overview https://www.fukuoka-reit.jp/en/about/profile.html
	2-16	Communication of critical concerns	- Complaint and Dispute Resolution Measures https://www.fukuoka-realty.jp/english/complaint/index.html
2-19	Remuneration policies	Directors' Compensation https://www.fukuoka-reit.jp/ja/about/esg.html	
2-20	Process to determine remuneration	- -	
2-22	Statement on sustainable development strategy	Message from Executive Director https://www.fukuoka-reit.jp/en/about/message.html	
2-24	Embedding policy commitments	Materiality https://www.fukuoka-reit.jp/en/about/sustainability.html	
2-25	Processes to remediate negative impacts	Complaint and Dispute Resolution Measures https://www.fukuoka-realty.jp/english/complaint/index.html	
2-27	Compliance with laws and regulations	No significant regulatory violations occurred during the reporting period. -	
2-28	Membership associations	Main initiatives https://www.fukuoka-reit.jp/en/about/sustainability.html	
		Corporate Profile https://www.fukuoka-realty.jp/english/company/outline.html	
2-29	Approach to stakeholder engagement	02. Social Initiatives https://www.fukuoka-reit.jp/en/about/esg.html	
2-30	Collective bargaining agreements	The asset management company respects freedom of association as defined by law, but does not have a collective bargaining agreement. -	
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality https://www.fukuoka-reit.jp/en/about/sustainability.html
	3-2	List of material topics	Sustainability https://www.fukuoka-realty.jp/english/compliance/index.html#sustainability
			Sustainability https://www.fukuoka-realty.jp/english/compliance/index.html#sustainability
	3-3	Management of material topics	ESG Initiatives https://www.fukuoka-reit.jp/en/about/esg.html
Main initiatives https://www.fukuoka-reit.jp/en/about/sustainability.html			
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	TCFD Scenario Analysis https://www.fukuoka-reit.jp/en/about/climate.html
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	03. Governance Initiatives https://www.fukuoka-reit.jp/en/about/esg.html
GRI 302: Energy 2016	302-3	Energy intensity	Integrated Report Environmental Response https://www.fukuoka-reit.jp/file/en-ir_library_other_file-7aaa272fa3a50aab9aabf1490087103424e4c126.pdf#page=20
GRI 303: Water and Effluents 2018	303-5	Water consumption	Integrated Report Environmental Response https://www.fukuoka-reit.jp/file/en-ir_library_other_file-7aaa272fa3a50aab9aabf1490087103424e4c126.pdf#page=20
	404-2	Programs for upgrading employee skills and transition assistance programs	Integrated Report Social Response https://www.fukuoka-reit.jp/file/en-ir_library_other_file-7aaa272fa3a50aab9aabf1490087103424e4c126.pdf#page=22
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Integrated Report Social Response https://www.fukuoka-reit.jp/file/en-ir_library_other_file-7aaa272fa3a50aab9aabf1490087103424e4c126.pdf#page=22
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. -