

GRI Content Index

Statement of use	One REIT, Inc. has reported in accordance with the GRI Standards for the period from April 1, 2023 to March 31, 2024.
GRI used	GRI 1: Foundation 2021

Universal Standard

DISCLOSURE			LOCATION (Sustainability report)	LOCATION (Website posting place) as of November 2024
GRI2 : General Disclosures 2021				
1. The organization and its reporting practices				
	2-1	Organizational details	Outline of One REIT	Corporate Profile
	2-2	Entities included in the organization’s sustainability reporting	Editorial Policy	–
	2-3	Reporting period, frequency and contact point	Editorial Policy	Sustainability Information Disclosure Policy/Reporting Framework
	2-4	Restatements of information	No corrections or amendments	No corrections or amendments
	2-5	External assurance	–	–
2. Activities and workers				
	2-6	Activities, value chain and other business relationships	Outline of One REIT	Structure
			Supply Chain Initiatives	–
			–	Portfolio List
	2-7	Employees	Diversity, Equity & Inclusion One REIT has no employee, and all asset management operations are outsourced to MREIT, so MREIT’s employees are disclosed here.	Employee Initiatives One REIT has no employee, and all asset management operations are outsourced to MREIT, so MREIT’s employees are disclosed here.
	2-8	Workers who are not employees	–	–
3. Governance				
	2-9	Governance structure and composition	Outline of One REIT	Corporate Profile
			–	Structure
			Sustainability Policy and Promotion Structure	Sustainability Policy and Promotion Structure
			Corporate Governance	Corporate Governance
	2-10	Nomination and selection of the highest governance body	Corporate Governance	Corporate Governance
	2-11	Chair of the highest governance body	Corporate Governance	Corporate Governance
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Policy and Promotion Structure	Sustainability Policy and Promotion Structure
			Stakeholder Engagement	Stakeholder Engagement
			Materiality	Materiality
	2-13	Delegation of responsibility for managing impacts	Sustainability Policy and Promotion Structure	Sustainability Policy and Promotion Structure
	2-14	Role of the highest governance body in sustainability reporting	Sustainability Policy and Promotion Structure	Sustainability Policy and Promotion Structure
	2-15	Conflicts of interest	–	Internal Management and Compliance Structure
			Corporate Governance	Corporate Governance
			–	Capital and Unitholders
	2-16	Communication of critical concerns	Compliance	Compliance
			Risk Management/Internal Audits	Risk Management
			–	Internal Audits
	2-17	Collective knowledge of the highest governance body	–	–
2-18	Evaluation of the performance of the highest governance body	–	–	
2-19	Remuneration policies	Corporate Governance	Corporate Governance	
2-20	Process to determine remuneration	Corporate Governance	Corporate Governance	
2-21	Annual total compensation ratio	–	–	
4. Strategy, policies and practices				
	2-22	Statement on sustainable development strategy	Message from Executive Director	Message from Executive Director
	2-23	Policy commitments	Sustainability Policy and Promotion Structure	Sustainability Policy and Promotion Structure
			Supply Chain Initiatives	–
			Human Rights	–
	2-24	Embedding policy commitments	Sustainability Policy and Promotion Structure	Sustainability Policy and Promotion Structure
			Supply Chain Initiatives	–
			Human Rights	–
			Materiality	–
			Diversity, Equity & Inclusion	–
	2-25	Processes to remediate negative impacts	Compliance	Compliance
	2-26	Mechanisms for seeking advice and raising concerns	Compliance	Compliance
			–	Privacy Policy
	2-27	Compliance with laws and regulations	There were no major legal or regulatory violations that occurred during the reporting period.	There were no major legal or regulatory violations that occurred during the reporting period.
2-28	Membership associations	Outline of MREIT	Asset Management Company	
5. Stakeholder engagement				
	2-29	Approach to stakeholder engagement	Materiality	Materiality
			Stakeholder Engagement	Stakeholder Engagement
			Employee Initiatives	Employee Initiatives
			Tenant/Community Initiatives	Tenant/Community Initiatives
			Supply Chain Initiatives	–
	2-30	Collective bargaining agreements	Not applicable as One REIT has no employees. MREIT respects freedom of association as stipulated by law, but does not have a labor union.	Not applicable as One REIT has no employees. MREIT respects freedom of association as stipulated by law, but does not have a labor union.
GRI3 : Material Topics 2021				
Disclosures on material topics				
	3-1	Process to determine material topics	Materiality	Materiality
	3-2	List of material topics	Materiality	Materiality
	3-3	Management of material topics	Sustainability Policy and Promotion Structure	Sustainability Policy and Promotion Structure
			Materiality	Materiality

DISCLOSURE			LOCATION (Sustainability report)	LOCATION (Website posting place) as of November 2024
Economic				
GRI201 : Economic Performance 2016				
	201-1	Direct economic value generated and distributed	–	IR Library (Semi-Annual Report)
			Employee Initiatives	Employee Initiatives
	201-2	Financial implications and other risks and opportunities due to climate change	Response to Climate Change	Response to Climate Change
	201-3	Defined benefit plan obligations and other retirement plans	Employee Initiatives	Employee Initiatives
201-4	Financial assistance received from government	–	–	
GRI202 : 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	–	–
GRI203 : Indirect Economic Impacts 2016				
	203-1	Infrastructure investments and services supported	–	–
	203-2	Significant indirect economic impacts	–	–
GRI204 : Procurement Practices 2016				
	204-1	Proportion of spending on local suppliers	–	–
GRI205 : Anti-corruption 2016				
	205-1	Operations assessed for risks related to corruption	MREIT has established regulations, including the "Policy on Preventing Bribery and Corruption," which are implemented at one headquarters.	MREIT has established regulations, including the "Policy on Preventing Bribery and Corruption," which are implemented at one headquarters.
	205-2	Communication and training about anti-corruption policies and procedures	Compliance	Compliance
	205-3	Confirmed incidents of corruption and actions taken	There have been no confirmed cases of corruption during the reporting period, and there are no events that may pose a risk of corruption.	There have been no confirmed cases of corruption during the reporting period, and there are no events that may pose a risk of corruption.
GRI206 : Anti-competitive Behavior 2016				
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no cases of legal action being taken during the reporting period, and there are no events that may pose a risk of such action.	There were no cases of legal action being taken during the reporting period, and there are no events that may pose a risk of such action.
GRI207 : 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	–	–
Environment				
GRI301 : Materials 2016				
	301-1	Materials used by weight or volume	–	–
	301-2	Recycled input materials used	–	–
	301-3	Reclaimed products and their packaging materials	–	–
GRI302 : Energy 2016				
	302-1	Energy consumption within the organization	Greenhouse Gas (GHG)/Energy	–
	302-2	Energy consumption outside of the organization	–	–
	302-3	Energy intensity	Greenhouse Gas (GHG)/Energy	–
	302-4	Reduction of energy consumption	–	–
	302-5	Reductions in energy requirements of products and services	–	–
GRI303 : Water and Effluents 2018				
	303-1	Interactions with water as a shared resource	Water	Environmental Initiatives
	303-2	Management of water discharge-related impacts	–	–
	303-3	Water withdrawal	–	–
	303-4	Water discharge	–	–
	303-5	Water consumption	Water	Environmental Policy and Performance
		–	Environmental Initiatives	
GRI304 : 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	–	–
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	–	–
GRI305 : Emissions 2016				
	305-1	Direct (Scope 1) GHG emissions	Greenhouse Gas (GHG)/Energy	Environmental Policy and Performance
			–	Environmental Initiatives
	305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse Gas (GHG)/Energy	Environmental Policy and Performance
			–	Environmental Initiatives
	305-3	Other indirect (Scope 3) GHG emissions	–	–
	305-4	GHG emissions intensity	Greenhouse Gas (GHG)/Energy	Environmental Policy and Performance
			–	Environmental Initiatives
305-5	Reduction of GHG emissions	Greenhouse Gas (GHG)/Energy	Environmental Policy and Performance	
		–	Environmental Initiatives	
305-6	Emissions of ozone-depleting substances (ODS)	–	–	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	–	–	
GRI306 : Waste 2020				
	306-1	Waste generation and significant waste-related impacts	–	–
	306-2	Management of significant waste-related impacts	–	–
	306-3	Waste generated	Waste	–
	306-4	Waste diverted from disposal	–	–
	306-5	Waste directed to disposal	–	–
GRI308 : Supplier Environmental Assessment 2016				
	308-1	New suppliers that were screened using environmental criteria	There were no contracts with new suppliers selected based on environmental standards during the reporting period.	There were no contracts with new suppliers selected based on environmental standards during the reporting period.
	308-2	Negative environmental impacts in the supply chain and actions taken	–	–

Social				
GRI401 : Employment 2016				
	401-1	New employee hires and employee turnover	Diversity, Equity & Inclusion	Employee Initiatives
	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	Employee Initiatives	Employee Initiatives
	401-3	Parental leave	Materiality Diversity, Equity & Inclusion	Employee Initiatives –
GRI402 : Labor/Management Relations 2016				
	402-1	Minimum notice periods regarding operational changes	–	–
GRI403 : 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	Employee Initiatives	Employee Initiatives
	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	Employee Initiatives Tenant/Community Initiatives	Employee Initiatives Tenant/Community Initiatives
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Tenant/Community Initiatives	Tenant/Community Initiatives
	403-8	Workers covered by an occupational health and safety management system	–	–
	403-9	Work-related injuries	Diversity, Equity & Inclusion	Employee Initiatives
	403-10	Work-related ill health	–	–
GRI404 : Training and Education 2016				
	404-1	Average hours of training per year per employee	Diversity, Equity & Inclusion	Employee Initiatives
	404-2	Programs for upgrading employee skills and transition assistance programs	Materiality Employee Initiatives	– Employee Initiatives
	404-3	Percentage of employees receiving regular performance and career development reviews	Materiality	Employee Initiatives
GRI405 : Diversity and Equal Opportunity 2016				
	405-1	Diversity of governance bodies and employees	Diversity, Equity & Inclusion	Employee Initiatives
	405-2	Ratio of basic salary and remuneration of women to men	There is no systematic salary difference between men and women at MREIT.	There is no systematic salary difference between men and women at MREIT.
GRI406 : Non-discrimination 2016				
	406-1	Incidents of discrimination and corrective actions taken	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI407 : 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	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI408 : Child Labor 2016				
	408-1	Operations and suppliers at significant risk for incidents of child labor	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI409 : Forced or Compulsory Labor 2016				
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI410 : Security Practices 2016				
	410-1	Security personnel trained in human rights policies or procedures	Materiality Employee Initiatives	– Employee Initiatives
GRI411 : Rights of Indigenous Peoples 2016				
	411-1	Incidents of violations involving rights of indigenous peoples	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI413 : Local Communities 2016				
	413-1	Operations with local community engagement, impact assessments, and development programs	Tenant/Community Initiatives	Tenant/Community Initiatives
	413-2	Operations with significant actual and potential negative impacts on local communities	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI414 : Supplier Social Assessment 2016				
	414-1	New suppliers that were screened using social criteria	There were no contracts with new suppliers selected based on social standards during the reporting period.	There were no contracts with new suppliers selected based on social standards during the reporting period.
	414-2	Negative social impacts in the supply chain and actions taken	No suppliers have been identified that had a particularly significant negative impact during the reporting period.	No suppliers have been identified that had a particularly significant negative impact during the reporting period.
GRI415 : Public Policy 2016				
	415-1	Political contributions	Compliance There was no political donations during the reporting period.	Compliance There was no political donations during the reporting period.
GRI416 : Customer Health and Safety 2016				
	416-1	Assessment of the health and safety impacts of product and service categories	Tenant/Community Initiatives	Tenant/Community Initiatives
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI417 : Marketing and Labeling 2016				
	417-1	Requirements for product and service information and labeling	Green Building Certifications Tenant/Community Initiatives	Acquisition of Green Building Certifications Tenant/Community Initiatives
	417-2	Incidents of non-compliance concerning product and service information and labeling	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
	417-3	Incidents of non-compliance concerning marketing communications	There were no applicable matters during the reporting period.	There were no applicable matters during the reporting period.
GRI418 : Customer Privacy 2016				
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	During the reporting period, there were no specific cases of complaints related to violation of customer privacy or loss of customer data. Furthermore, there have been no cases of leakage, theft, or loss of customer data of the Investment Corporation.	During the reporting period, there were no specific cases of complaints related to violation of customer privacy or loss of customer data. Furthermore, there have been no cases of leakage, theft, or loss of customer data of the Investment Corporation.