

GRI Standards Content Index

Statement of use INV has reported the information cited in this GRI content index for the period from April 1, 2024 to March 31, 2025 with reference to the GRI
GRI 1 used Standards. GRI 1: Foundation 2021

GRI 2: General Disclosures 2021				
	DISCLOSURE		Web	ESG report
The organization and its reporting practices	2-1	Organizational details	Profile > Profile & History	Profile & History (P4)
	2-2	Entities included in the organization's sustainability reporting	Profile > Profile & History	Profile & History (P4)
	2-3	Reporting period, frequency and contact point		Editorial Policy (P2)
	2-4	Restatements of information	No revisions or corrections	
	2-5	External assurance		Third-Party Guarantee (P49)
Activities and workers	2-6	Activities, value chain and other business relationships	Profile > Organizational Structure	Policy & Strategy (P5)
	2-7	Employees	Initiatives for Society > Asset Management Company Initiatives for Employees	Asset Management Company Initiatives for Employees (P25-26)
Governance	2-9	Governance structure and composition	Initiatives for Governance > Compliance Initiatives and System	Compliance Initiatives and System (P38)
	2-10	Nomination and selection of the highest governance body	Initiatives for Governance > Compliance Initiatives and System	Compliance Initiatives and System (P38)
	2-11	Chair of the highest governance body	Initiatives for Governance > Compliance Initiatives and System	Compliance Initiatives and System (P38)
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Policy and Promotion Structure Initiatives for Governance	Sustainability Policy (P8) Promotion Structure of Sustainability (P9) Initiatives for Governance (P37-40)
	2-13	Delegation of responsibility for managing impacts	Sustainability Policy and Promotion Structure Initiatives for Governance	Sustainability Policy (P8) Promotion Structure of Sustainability (P9) Initiatives for Governance (P37-40)
	2-14	Role of the highest governance body in sustainability reporting	Sustainability Policy and Promotion Structure	Sustainability Policy (P8) Promotion Structure of Sustainability (P9)
	2-15	Conflicts of interest	Initiatives for Governance > Appropriate Management of Conflicts of Interest	Appropriate Management of Conflicts of Interest (P39)
	2-16	Communication of critical concerns	Initiatives for Governance > Compliance Initiatives and System	Compliance Initiatives and System (P38)
	2-17	Collective knowledge of the highest governance body	Sustainability Policy and Promotion Structure Initiatives for Governance	Sustainability Policy (P8) Promotion Structure of Sustainability (P9) Initiatives for Governance (P37-40)
	2-19	Remuneration policies	Initiatives for Governance > About Directors	About Directors (P39)
	2-20	Process to determine remuneration	Articles of Incorporation Initiatives for Governance > About Directors	About Directors (P39)
Strategy, policies and practices	2-22	Statement on sustainable development strategy		Message from Management (P4)
	2-23	Policy commitments	Sustainability Policy and Promotion Structure Initiatives for Governance	Sustainability Policy (P8) Promotion Structure of Sustainability (P9) Initiatives for Governance (P37-40)
	2-24	Embedding policy commitments	Sustainability Policy and Promotion Structure	Sustainability Policy (P8) Promotion Structure of Sustainability (P9)
	2-25	Processes to remediate negative impacts	Complaint Resolution System (Japanese only)	
	2-26	Mechanisms for seeking advice and raising concerns	Initiatives for Governance > Establishment of Whistleblower System	Establishment of Whistleblower System (P40)
	2-27	Compliance with laws and regulations	Initiatives for Governance > Compliance Initiatives and System	Compliance Initiatives and System (P38)
	2-28	Membership associations	Initiatives to Address Climate Change > Support for the TCFD Recommendations	Support for the TCFD Recommendations (P18)
Stakeholder engagement	2-29	Approach to stakeholder engagement	Initiatives for Society	Initiatives for Society (P23-26) Initiatives by Hotel Operator - Society (P35-36)

Economic performance				
		DISCLOSURE	Web	ESG report
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	Initiatives to Address Climate Change	Initiatives to Address Climate Change (P17-22)
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Initiatives for Society > Contribution to Disaster Prevention	Contribution to Disaster Prevention (P24)
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Initiatives for Governance > Anti-Corruption Initiatives	Anti-Corruption Initiatives (P40)
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During the reporting period, there were no legal actions received concerning anti-competitive behavior, anti-trust, or monopolistic practices.	

Environment				
		DISCLOSURE	Web	ESG report
GRI 301: Materials 2016	301-2	Recycled input materials used	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
	302-3	Energy intensity	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
	302-4	Reduction of energy consumption	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
	302-5	Reductions in energy requirements of products and services	Initiatives for Environment > Initiatives for Green Buildings	Initiatives for Green Buildings (P16)
	303-2	Management of water discharge-related impacts	Initiatives for Environment > Environmental Targets	Environmental Management System (EMS) (P13)
GRI 303: Water and Effluents 2018	303-4	Water discharge	Initiatives for Environment > Initiatives for Green Buildings	Initiatives for Green Buildings (P16)
	303-5	Water consumption	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
	304-3	Habitats protected or restored	Initiatives for Environment > Initiatives by Hotel Operator	Biodiversity Initiative (P34)
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Initiatives for Environment > Greenhouse Gas Emission and Intensity	Environmental Targets (P11-12)
	305-2	Energy indirect (Scope 2) GHG emissions	Initiatives for Environment > Greenhouse Gas Emission and Intensity	Environmental Targets (P11-12)
	305-3	Other indirect (Scope 3) GHG emissions	Initiatives for Environment > Greenhouse Gas Emission and Intensity	Environmental Targets (P11-12)
	305-4	GHG emissions intensity	Initiatives for Environment > Greenhouse Gas Emission and Intensity	Environmental Targets (P11-12)
	305-5	Reduction of GHG emissions	Initiatives for Environment > Environmental Targets	Environmental Targets (P11-12)
GRI 306: Waste 2020	306-3	Waste generated	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
	306-4	Waste diverted from disposal	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
	306-5	Waste directed to disposal	Initiatives for Environment > Environmental Performance	Environmental Performance (P14-15)
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Sustainability Policy and Promotion Structure > Sustainable Procurement Policy	Sustainable Procurement Policy (P9)

Social				
		DISCLOSURE	Web	ESG report
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Initiatives for Society > Asset Management Company Initiatives for Employees	Asset Management Company Initiatives for Employees (P25)
	401-3	Parental leave	Initiatives for Society > Initiatives for health and well-being of each employee	Initiatives for Health and Well-being of each Employee (P26)
GRI 403: Occupational Health and Safety 2018	403-6	Promotion of worker health	Initiatives for Society > Asset Management Company Initiatives for Employees	Asset Management Company Initiatives for Employees (P25-26)
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Initiatives for Society > Asset Management Company Initiatives for Employees	Asset Management Company Initiatives for Employees (P25-26)
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Sustainability Policy and Promotion Structure > Sustainable Procurement Policy	Sustainable Procurement Policy (P9)
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	During the reporting period, there were no incidents of non-compliance concerning the health and safety impacts of products and services	
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	During the reporting period, there were no incidents of non-compliance concerning product and service information and labeling	
	417-3	Incidents of non-compliance concerning marketing communications	During the reporting period, there were no incidents of non-compliance concerning marketing communications	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	During the reporting period, there were no substantiated complaints concerning breaches of customer privacy or loss of customer data	