

GRI Standards Reference Table

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GRI 1 used	GRI 1: Foundation 2021

GRI Index		URL			
		Reason of Omission/ Explanation			
		Pages of the Sustainability Report (August 2024 Edition)	Location on MIRAI's web site		
GRI 2: General Disclosures 2021					
1. The organization and its reporting practices		Pages of the Sustainability Report			
	2-1	Organizational details	P.4 Overview of MIRAI (2) Organization	About MIRAI	
	2-2	Entities included in the organization's sustainability reporting	P.1 Editorial Policy	About MIRAI	
	2-3	Reporting period, frequency and contact point	P.1 Editorial Policy	Contact	
	2-4	Restatements of information	No applicable matters.		
	2-5	External assurance	Attached Materials: Assurance Statement	-	
2. Activities and workers					
	2-6	Activities, value chain and other business relationships	P.5 Overview of MIRAI (3) Features of MIRAI	Our Story	
					Portfolio
				P.44 Governance (1) Overview of the Organization <Governance Structure Chart>	Governance Structure
				P.11 Sustainability Policy and Management Framework (3) Stakeholder Engagement	-
			-	Financial Highlights	
	2-7	Employees	P.43 Society (6) Employee Data	Employee initiative (Note 1)	
	2-8	Workers who are not employees	P.43 Society (6) Employee Data	Employee initiative (Note 1)	

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3. Governance					
2-9	Governance structure and composition	P.44 Governance (1) Overview of the Organization P.48 Governance (2) Efforts against Conflicts of Interest	The securities report "(4) Structure of the Investment Corporation" of "1. Overview of the Investment Corporation" under "Section 1: Status of the Funds" of "Chapter 1: Information on the Funds"	(Note 2)	
			Governance		
		P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework		
	2-10	Nomination and selection of the highest governance body	P.44 Governance (1) Overview of the Organization	The securities report "(4) Structure of the Investment Corporation (2) Executive Director, Supervisor and Board of Directors" of "1. Overview of the Investment Corporation" under "Section 1: Status of the Funds" of "Chapter 1: Information on the Funds"	(Note 2)
	2-11	Chair of the highest governance body	P.44 Governance (1) Overview of the Organization	About MIRAI	
	2-12	Role of the highest governance body in overseeing the management of impacts	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	2-13	Delegation of responsibility for managing impacts	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	2-14	Role of the highest governance body in sustainability reporting	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	2-15	Conflicts of interest	P.44 Governance (1) Overview of the Organization P.48 Governance (2) Efforts against Conflicts of Interest P.50 Governance (3) Compliance Structure P.56 Governance (5) Governance Regarding Sponsors	The securities report "(1) Investment Policy (6) Strong Financial Base and Equity Co-Investment by Sponsors" of "2. Investment Policy" under "Section 1: Status of the Funds" of "Chapter 1: Information on the Funds"	(Note 2)
	2-16	Communication of critical concerns	P.44 Governance (1) Overview of the Organization P.48 Governance (2) Efforts against Conflicts of Interest P.53 Governance (3) Compliance Structure <Risk Management>	The securities report "(2) Management System (6) Risk Management System" of "1. Overview of the Asset Manager" under "Section 4: Status of the Related Corporations" of "Chapter 1: Information on the Funds"	(Note 2)
	2-17	Collective knowledge of the highest governance body	P.39 Society (4) Initiatives for Employees <Training Program> P.52 Governance (3) Compliance Structure <Compliance Training>	-	
	2-18	Evaluation of the performance of the highest governance body	MIRAI has not conducted an evaluating the highest governance body's performance.		
	2-19	Remuneration policies	P.44 Governance (1) Overview of the Organization	The securities report "(3) Management Remuneration, etc. (1) Remuneration of Directors" of "4. Fee and Tax" under "Section 1: Status of the Funds" of "Chapter 1: Information on the Funds"	(Note 2)
2-20	Process to determine remuneration	P.44 Governance (1) Overview of the Organization	The securities report "(3) Management Remuneration, etc. (1) Remuneration of Directors" of "4. Fee and Tax" under "Section 1: Status of the Funds" of "Chapter 1: Information on the Funds"	(Note 2)	
2-21	Annual total compensation ratio	As MIRAI has no employees, it is impossible to calculate the ratio of annual total compensation. It is not available such information of the asset management company at this time.			

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4. Strategy, policies and practices					
	2-22	Statement on sustainable development strategy	P.3 Overview of MIRAI (1)Philosophy of MIRAI <Top Message>	Top Message	
	2-23	Policy commitments	P.7 Sustainability Policy and Management Framework (1) Sustainability Policy	Sustainability Policy	
			P.35 Social (2)Initiatives for Sustainable Supply Chain <Standards for Sustainable Procurement >	-	
			P.42 Social (5)Benefits and Welfare <Respect for Human Rights >	Respect for Human Rights	
	2-24	Embedding policy commitments	P.7 Sustainability Policy and Management Framework (1) Sustainability Policy	Sustainability Policy	
	2-25	Processes to remediate negative impacts	P.50 Governance (3) Compliance Structure	-	
	2-26	Mechanisms for seeking advice and raising concerns	P.44 Governance (1) Overview of the Organization	Governance Structure	
			P.48 Governance (2) Efforts against Conflicts of Interest P.50 Governance (3) Compliance Structure	Governance	
	2-27	Compliance with laws and regulations	No applicable matters.		
2-28	Membership associations	P.4 Overview of MIRAI (2) Organaization	Asset Manger		
		P.13 Sustainability Policy and Management Framework (5) Participation in Initiatives/ Third-party Accreditation	Participation in Initiatives		
5. Stakeholder engagement					
	2-29	Approach to stakeholder engagement	P.11 Sustainability Policy and Management Framework (3) Stakeholder Engagement	-	
	2-30	Collective bargaining agreements	MIRAI does not have any employees; therefore, not applicable. The Asset Manager respects freedom of association as stipulated by law, but does not have a labor union.		

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GRI Index			URL Reason of Omission/ Explanation		
GRI 3: Material Topics 2021					
2021	3-1	Process to determine material topics	P.12 Sustainability Policy and Management Framework (4) Materiality (Material Issues) & SDGs	Materiality Identification Process	
	3-2	List of material topics	P.12 Sustainability Policy and Management Framework (4) Materiality (Material Issues) & SDGs	Materiality (Material Issues) & SDGs	
	3-3	Management of material topics	P.12 Sustainability Policy and Management Framework (4) Materiality (Material Issues) & SDGs	Materiality (Material Issues) & SDGs	
			P.14 Environment	Environmental Measures	
			P.32 Society	Social Responsibility	
		P.44 Governance	Governance		

Topic Specific Standards

Economic					
GRI 201: Economic Performance					
2016	201-1	Direct economic value generated and distributed	-	Financial Highlights	(Note 2)
				The securities report "1.Financial Statements" under "Section 5: Status of Accounting on the Investment Corporation" of "Chapter 2: Detailed information on the Investment Corporation"	
	201-2	Financial implications and other risks and opportunities due to climate change	P21 Environment (4) Initiatives for Climate Change <Strategy> Qualitative Climate-related Assessment	Initiatives for Climate Change	
	201-3	Defined benefit plan obligations and other retirement plans	-	-	
	201-4	Financial assistance received from government	-	-	
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	No applicable matters.		

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GRI Index			URL Reason of Omission/ Explanation		
GRI 203: Indirect Economic Impacts					
2016	203-1	Infrastructure investments and services supported	-	-	
	203-2	Significant indirect economic impacts	-	-	
GRI 204: Procurement Practices					
2016	204-1	Proportion of spending on local suppliers	No applicable matters.		
GRI 205: Anti-corruption					
2016	205-1	Operations assessed for risks related to corruption	The Asset Manager conducts risk assessment at its head office. The Asset Manager does not have any sales offices or branches.		
	205-2	Communication and training about anti-corruption policies and procedures	P.52 Governance (3) Compliance Structure <Compliance Training> <Corruption and Fraud Prevention>	-	
	205-3	Confirmed incidents of corruption and actions taken	No applicable matters.		
GRI 206: Anti-competitive Behavior					
2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No applicable matters.		
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	-	-	

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Environmental					
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	-	-	
GRI 302: Energy					
2016	302-1	Energy consumption within the organization	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	302-2	Energy consumption outside of the organization	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	302-3	Energy intensity	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	302-4	Reduction of energy consumption	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	302-5	Reductions in energy requirements of products and services	-	-	
GRI 303: Water and Effluents					
2018	303-1	Interactions with water as a shared resource	-	-	
	303-2	Management of water discharge-related impacts	-	-	
	303-3	Water withdrawal	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	303-4	Water discharge	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	303-5	Water consumption	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	

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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	-	-	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-	
GRI 305: Emissions					
2016	305-1	Direct (Scope 1) GHG emissions	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	305-2	Energy indirect (Scope 2) GHG emissions	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	305-3	Other indirect (Scope 3) GHG emissions	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	305-4	GHG emissions intensity	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	305-5	Reduction of GHG emissions	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	305-6	Emissions of ozone-depleting substances (ODS)	No applicable matters.		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	No applicable matters.		
GRI 306: Effluents and Waste					
2020	306-1	Waste generation and significant waste-related impacts	-	-	
	306-2	Management of significant waste-related impacts	-	-	
	306-3	Waste generated	P.14 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data	
	306-4	Waste diverted from disposal	-	-	
	306-5	Waste directed to disposal	-	-	

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GRI 307: Environmental Compliance					
2016	307-1	Non-compliance with environmental laws and regulations	No applicable matters.		
GRI 308: Environmental Assessment					
2016	308-1	New suppliers that were screened using environmental criteria	No applicable matters.		
	308-2	Negative environmental impacts in the supply chain and actions taken	P.36 Social (2) Initiatives for Sustainable Supply Chain <Standards for Sustainable Procurement>	-	
Social					
GRI 401: Employment					
2016	401-1	New employee hires and employee turnover	P.43 Society (6) Employee Data	Employee initiative	(Note 1)
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.39 Society (4) Initiatives for Employees	Employee initiative	(Note 1)
	401-3	Parental leave	P.40 Society (4) Initiatives for Employees <Work Arrangements> P.43 Society (6) Employee Data	Employee initiative	(Note 1)
GRI 402: Labor/Management Relations					
2016	402-1	Minimum notice periods regarding operational changes	-	-	

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GRI 403: 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	P.41 Society (5) Benefits and Welfare <Employee Health and Safety>	-	(Note 1)
	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	P.41 Society (5) Benefits and Welfare <Employee Health and Safety> P.41 Society (5) Benefits and Welfare <Consulation Counter>	-	(Note 1)
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	-	
	403-8	Workers covered by an occupational health and safety management system	-	-	
	403-9	Work-related injuries	No applicable matters.	-	(Note 1)
	403-10	Work-related ill health	No applicable matters.	-	(Note 1)
GRI 404: Training and Education					
2016	404-1	Average hours of training per year per employee	P.43 Society (6) Employee Data	Employee initiative	(Note 1)
	404-2	Programs for upgrading employee skills and transition assistance programs	P.39 Society (4) Initiatives for Employees	-	(Note 1)
	404-3	Percentage of employees receiving regular performance and career development reviews	P.39 Society (4) Initiatives for Employees	-	(Note 1)
GRI 405: Diversity and Equal Opportunity					
2016	405-1	Diversity of governance bodies and employees	P.43 Society (6) Employee Data	Employee initiative	(Note 1)
	405-2	Ratio of basic salary and remuneration of women to men	-	-	
GRI 406: Non-discrimination					
2016	406-1	Incidents of discrimination and corrective actions taken	No applicable matters.	-	

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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	No applicable matters.		
GRI 408: Child Labor					
2016	408-1	Operations and suppliers at significant risk for incidents of child labor	No applicable matters.		
GRI 409: Forced or Compulsory Labor					
2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	No applicable matters.		
GRI 410: Security Practices					
2016	410-1	Security personnel trained in human rights policies or procedures	-	-	
GRI 411: Rights of Indigenous Peoples					
2016	411-1	Incidents of violations involving rights of indigenous peoples	No applicable matters.		
GRI 412: Incidents of violations involving rights of indigenous peoples					
2016	412-1	Operations that have been subject to human rights reviews or impact assessments	-	-	
	412-2	Employee training on human rights policies or procedures	-	-	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-	-	
GRI 413: Local Communities					
2016	413-1	Operations with local community engagement, impact assessments, and development programs	-	-	
	413-2	Operations with significant actual and potential negative impacts on local communities	No applicable matters.		

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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	-	-	
GRI 415: Public Policy					
2016	415-1	Political contributions	No applicable matters.		
GRI 416: Customer Health and Safety					
2016	416-1	Assessment of the health and safety impacts of product and service categories	-	-	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	No applicable matters.		
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	No applicable matters.		
	417-3	Incidents of non-compliance concerning marketing communications	No applicable matters.		
GRI 418: Customer Privacy					
2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No applicable matters.		
GRI 419: Socioeconomic Compliance					
2016	419-1	Non-compliance with laws and regulations in the social and economic area	No applicable matters.		

(Note 1) As the Investment Corporation does not have any employees under its system, the information is based on the Asset Manager, Mitsui & IDERA Partners Co., Ltd.

(Note 2) The securities report and the Asset manager's web site are Japanese only.