

GRI Standards Reference Table

GRI Index			Pages of the Sustainability Report (October 2022 Edition)	Location on MIRAI's web site	
GRI 102: General Disclosures 2016					
1. Organizational profile			Pages of the Sustainability Report		
	102-1	Name of the organization	P.4 Overview of MIRAI (2) Organaization	About MIRAI	
	102-2	Activities, brands, products, and services	P.5 Overview of MIRAI (3) Features of MIRAI	Our Story	
	102-3	Location of headquarters	P.4 Overview of MIRAI (2) Organaization	About MIRAI	
	102-4	Location of operations	P.4 Overview of MIRAI (2) Organaization	About MIRAI	
	102-5	Ownership and legal form	P.4 Overview of MIRAI (2) Organaization	About MIRAI	
	102-6	Markets served	P.5 Overview of MIRAI (3) Features of MIRAI	Our Story	
				Portfolio	
	102-7	Scale of the organization	P.35 Society (6) Employee Data	Employee initiative	(Note 1)
			P.4 Overview of MIRAI (2) Organaization	About MIRAI	
			P.5 Overview of MIRAI (3) Features of MIRAI	Portfolio	
			-	Financial Highlights	
	102-8	Information on employees and other workers	P.35 Society (6) Employee Data	Employee initiative	(Note 1)
	102-9	Supply chain	P.10 Sustainability Policy and Management Framework (3) Stakeholder Engagement	-	
			P.36 Governance (1) Overview of the Organization <Governance Structure Chart>	Governance Structure	
	102-10	Significant changes to the organization and its supply chain	No applicable matters.		
	102-11	Precautionary Principle or approach	P.7 Sustainability Policy and Management Framework (1) Sustainability Policy	Sustainability Policy	
	102-12	External initiatives	P.20 Environment (4) Acquisition of Environmental Certification	Third-party Accreditation	
			P.12 Sustainability Policy and Management Framework (5) Participation in Initiatives/ Third-party Accreditation	Participation in Initiatives	
	102-13	Membership of associations	P.4 Overview of MIRAI (2) Organaization	Corporate Profile	(Note 1) (Note 2)

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2. Strategy					
	102-14	Statement from senior decision-maker	P.3 Overview of MIRAI (1) Philosophy of MIRAI <Top Message>	Top Message	
	102-15	Key impacts, risks, and opportunities	P.11 Sustainability Policy and Management Framework (4) Materiality (Material Issues) & SDGs	Materiality (Material Issues) & SDGs	
3. Ethics and integrity					
	102-16	Values, principles, standards, and norms of behavior	P.3 Overview of MIRAI (1) Philosophy of MIRAI	Philosophy	
	102-17	Mechanisms for advice and concerns about ethics	P.36 Governance (1) Overview of the Organization P.40 Governance (2) Efforts against Conflicts of Interest P.42 Governance (3) Compliance Structure	Governance structure Governance	
4. Governance					
	102-18	Governance structure	P.36 Governance (1) Overview of the Organization P.40 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	
	102-19	Delegating authority	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	102-20	Executive-level responsibility for economic, environmental, and social topics	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	102-21	Consulting stakeholders on economic, environmental, and social topics	P.10 Sustainability Policy and Management Framework (3) Stakeholder Engagement	-	
	102-22	Composition of the highest governance body and its committees	P.36 Governance (1) Overview of the Organization	About MIRAI 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)
	102-23	Chair of the highest governance body	P.36 Governance (1) Overview of the Organization	About MIRAI	
	102-24	Nominating and selecting the highest governance body	P.36 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)
	102-25	Conflicts of interest	P.36 Governance (1) Overview of the Organization P.40 Governance (2) Efforts against Conflicts of Interest P.42 Governance (3) Compliance Structure P.47 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)
	102-26	Role of highest governance body in setting purpose, values, and strategy	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	102-27	Collective knowledge of highest governance body	P.31 Society (4) Initiatives for Employees <Training Program> P.44 Governance (3) Compliance Structure <Compliance Training>	-	

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	102-28	Evaluating the highest governance body's performance	MIRAI has not conducted an evaluating the highest governance body's performance.		
	102-29	Identifying and managing economic, environmental, and social impacts	P.11 Sustainability Policy and Management Framework (4) Materiality (Material Issues) & SDGs	Materiality (Material Issues) & SDGs	
	102-30	Effectiveness of risk management processes	P.36 Governance (1) Overview of the Organization P.40 Governance (2) Efforts against Conflicts of Interest P.45 Governance (3) Compliance Structure <Risk Management>	The securities report "(2) Management System ⑥Risk 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)
	102-31	Review of economic, environmental, and social topics	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	102-32	Highest governance body's role in sustainability reporting	P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
	102-33	Communicating critical concerns	P.36 Governance (1) Overview of the Organization P.40 Governance (2) Efforts against Conflicts of Interest P.45 Governance (3) Compliance Structure <Risk Management>	The securities report "(2) Management System ⑥Risk 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)
	102-34	Nature and total number of critical concerns	No applicable matters.		
	102-35	Remuneration policies	P.36 Governance (1) Overview of the Organization	The securities report "(3) Management Remuneration, etc. ①Remuneration of Directors" of "4. Fee and Tax"under "Section 1: Status of the Funds" of "Chapter 1: Information on the Funds"	(Note 2)
	102-36	Process for determining remuneration	P.36 Governance (1) Overview of the Organization	The securities report "(3) Management Remuneration, etc. ①Remuneration of Directors" of "4. Fee and Tax"under "Section 1: Status of the Funds" of "Chapter 1: Information on the Funds"	(Note 2)
	102-37	Stakeholders' involvement in remuneration	P.36 Governance (1) Overview of the Organization	-	
	102-38	Annual total compensation ratio	-	-	
	102-39	Percentage increase in annual total compensation ratio	-	-	
5. Stakeholder engagement					
	102-40	List of stakeholder groups	P.10 Sustainability Policy and Management Framework (3) Stakeholder Engagement	-	
	102-41	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.		
	102-42	Identifying and selecting stakeholders	P.10 Sustainability Policy and Management Framework (3) Stakeholder Engagement	-	
	102-43	Approach to stakeholder engagement	P.10 Sustainability Policy and Management Framework (3) Stakeholder Engagement	-	
	102-44	Key topics and concerns raised	No applicable matters.		

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6. Reporting practice					
	102-45	Entities included in the consolidated financial statements	P.4 Overview of MIRAI (2) Organaization P.36 Governance (1) Overview of the Organization	Governance Structure	
	102-46	Defining report content and topic Boundaries	P.1 Editorial Policy	-	
	102-47	List of material topics	P.11 Sustainability Policy and Management Framework (4) Materiality (Material Issues) & SDGs	Materiality (Material Issues) & SDGs	
	102-48	Restatements of information	No applicable matters.		
	102-49	Changes in reporting	No applicable matters.		
	102-50	Reporting period	P.1 Editorial Policy	-	
	102-51	Date of most recent report	P.1 Editorial Policy	-	
	102-52	Reporting cycle	P.1 Editorial Policy	-	
	102-53	Contact point for questions regarding the report	P.1 Editorial Policy	Contact	
	102-54	Claims of reporting in accordance with the GRI Standards	-	-	
	102-55	GRI content index	This Reference Table		
	102-56	External assurance	No external guarantee is obtained.		

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GRI Index			Pages of the Sustainability Report (October 2022 Edition)	Location on MIRAI's web site	
GRI 103: Management Approach					
2016	103-1	Explanation of the material topic and its Boundary	P.11 Sustainability Policy and Management Framework (4) Materiality (Material Issues) & SDGs	Materiality (Material Issues) & SDGs	
			P.7 Sustainability Policy and Management Framework (1) Sustainability Policy	Sustainability Policy	
	103-2	The management approach and its components	P.7 Sustainability Policy and Management Framework (1) Sustainability Policy	Sustainability Policy	
			P.9 Sustainability Policy and Management Framework (2) Sustainability Management Framework	Sustainability Management Framework	
			P.13 Environment	Environmental Measures	
			P.24 Society	Social Responsibility	
			P.36 Governance	Governance	
	103-3	Evaluation of the management approach	-	-	

Topic Specific Standards

Economic					
GRI 201: Economic Performance					
2016	201-1	Direct economic value generated and distributed	-	Financial Highlights	
				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"	(Note 2)
	201-2	Financial implications and other risks and opportunities due to 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 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.44 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.13 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data		
	302-2	Energy consumption outside of the organization	-	-		
	302-3	Energy intensity	P.13 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data		
	302-4	Reduction of energy consumption	P.13 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	-	-		
	303-4	Water discharge	-	-		
	303-5	Water consumption	P.13 Environment (1) Target of Environmental Performance <Performance Data>	Performance Data		
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	-	-		

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GRI 305: Emissions						
2016	305-1	Direct (Scope 1) GHG emissions	P.13 Environment (1) Target of Environmental Performance <Performance Data>		Performance Data	
	305-2	Energy indirect (Scope 2) GHG emissions	P.13 Environment (1) Target of Environmental Performance <Performance Data>		Performance Data	
	305-3	Other indirect (Scope 3) GHG emissions	-		-	
	305-4	GHG emissions intensity	P.13 Environment (1) Target of Environmental Performance <Performance Data>		Performance Data	
	305-5	Reduction of GHG emissions	P.13 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.13 Environment (1) Target of Environmental Performance <Performance Data>		Performance Data	
	306-4	Wasete diverted from disposal	-		-	
	306-5	Waste directed to disposal	-		-	
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	-		-	
	308-2	Negative environmental impacts in the supply chain and actions taken	-		-	

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Social								
GRI 401:Employment								
2016	401-1	New employee hires and employee turnover	P.35 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.31 Society (4) Initiatives for Employees		-		(Note 1)	
	401-3	Parental leave	P.32 Society (4) Initiatives for Employees <Work Arrangements> P.35 Society (6) Employee Data		-		(Note 1)	
GRI 402:Labor/Management Relations								
2016	402-1	Minimum notice periods regarding operational changes	-		-			
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.33 Soeity (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.33 Society (5) Benefits and Welfare <Employee Health and Safety> P.34 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.35 Society (6) Employee Data		-		(Note 1)	
	404-2	Programs for upgrading employee skills and transition assistance programs	P.31 Society (4) Initiatives for Employees		-		(Note 1)	
	404-3	Percentage of employees receiving regular performance and career development reviews	P.31 Society (4) Initiatives for Employees		-		(Note 1)	

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GRI 405:Diversity and Equal Opportunity						
2016	405-1	Diversity of governance bodies and employees	P.35 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.			
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.