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Statement of use	Comforia Residential REIT, Inc has reported with reference to the GRI Standards for the period from February 1, 2025 to February 31, 2026, and from April 1, 2025 to March 31, 2026 for the Asset Management Company.
GRI 1 used	GRI 1: Foundation 2021

Disclosure	Location or reason for omission	
GRI2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1 Organizational details	https://www.comforia-reit.co.jp/en/about/profile.html https://www.comforia-reit.co.jp/en/about/structure.html	Profile Structure
2-2 Entities included in the organization's sustainability reporting	None	
2-3 Reporting period, frequency and contact point	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html https://www.comforia-reit.co.jp/en/contact/index.html	Sustainability Report and GRI Index Contact us
2-4 Restatements of information	Nothing in particular	
2-5 External assurance	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」 p88 Independent Assurance Statement
2. Activities and workers		
2-6 Activities, value chain and other business relationships	https://www.comforia-reit.co.jp/en/features/index.html https://www.comforia-reit.co.jp/en/about/profile.html https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	Feature & Strategy Profile
2-7 Employees	Since the Asset Management Company has only one office, there are no regional differences (same below)	【Asset Manager】 Key Employee Date
2-8 Workers who are not employees	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Key Employee Date
3. Governance		
2-9 Governance structure and composition	https://www.comforia-reit.co.jp/en/about/profile.html https://www.comforia-reit.co.jp/en/about/structure.html https://www.comforia-reit.co.jp/en/sustainability/approach.html https://www.comforia-reit.co.jp/file/ir_library_other_file-2a446477d8c52e151f5524bc84268a1793776c3f.pdf	Officers Structure Promotion System
2-10 Nomination and selection of the highest governance body	https://www.comforia-reit.co.jp/file/ir_library_other_file-2a446477d8c52e151f5524bc84268a1793776c3f.pdf	Articles of Incorporation (in Japanese)
2-11 Chair of the highest governance body	https://www.comforia-reit.co.jp/file/ir_library_other_file-2a446477d8c52e151f5524bc84268a1793776c3f.pdf	Articles of Incorporation (in Japanese)
2-12 Role of the highest governance body in overseeing the management of impacts	https://www.comforia-reit.co.jp/en/sustainability/approach.html	Promotion System
2-13 Delegation of responsibility for managing impacts	https://www.comforia-reit.co.jp/en/sustainability/materiality.html https://www.comforia-reit.co.jp/en/sustainability/approach.html	Materiality Promotion System
2-14 Role of the highest governance body in sustainability reporting	https://www.comforia-reit.co.jp/en/sustainability/approach.html	Promotion System
2-15 Conflicts of interest	https://www.comforia-reit.co.jp/en/about/governance.html https://www.comforia-reit.co.jp/file/ir_library_other_file-f3810fead61aac9a48a55e824c8047969b6ac51f.pdf https://www.comforia-reit.co.jp/en/sustainability/approach.html	Governance System Report on Management Structure of the REIT Issuer (in Japanese)
2-16 Communication of critical concerns	No critical concerns reported during the reporting period.	Promotion System

Disclosure		Location or reason for omission	
2-17	Collective knowledge of the highest governance body	https://www.comforia-reit.co.jp/en/sustainability/approach.html	Promotion System
2-18	Evaluation of the performance of the highest governance body	https://www.comforia-reit.co.jp/en/sustainability/approach.html	Sustainability Promotion Council
2-19	Remuneration policies	https://www.comforia-reit.co.jp/file/ir_library_other_file-2a446477d8c52e151f5524bc84268a1793776c3f.pdf	Articles of Incorporation (in Japanese)
2-20	Process to determine remuneration	https://www.comforia-reit.co.jp/file/ir_library_other_file-2a446477d8c52e151f5524bc84268a1793776c3f.pdf	Articles of Incorporation (in Japanese)
2-21	Annual total compensation ratio	Legally, the investment corporation does not have employees. The relevant information of the asset management company is not aggregated at this time.	
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	https://www.comforia-reit.co.jp/en/about/index.html	Greetings
2-23	Policy commitments	https://www.comforia-reit.co.jp/en/features/index.html https://www.comforia-reit.co.jp/en/sustainability/approach.html https://tokyu-fudosan-hd-csr.disclosure.site/en/society/human-rights ※As a Group member, we share the Tokyu Fudosan Holdings Group Human Rights Policy.	Feature & Strategy Sustainability Policy Human Rights and Community (Tokyu Fudosan Holdings)
		https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」p73 “Basic Policy on Sustainable Procurement”
2-24	Embedding policy commitments	https://www.comforia-reit.co.jp/en/sustainability/approach.html	Sustainability Promotion Council
2-25	Processes to remediate negative impacts	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c4	【Asset Manager】 Establishment of whistle-blowing system
2-26	Mechanisms for seeking advice and raising concerns	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c4 https://www.tokyu-fudosan-hd.co.jp/english/about/governance/compliance/	【Asset Manager】 Establishment of whistle-blowing system Establishment of Compliance Helpline (Tokyu Fudosan Holdings)
2-27	Compliance with laws and regulations	No violations during the reporting period	
2-28	Membership associations	https://www.comforia-reit.co.jp/en/sustainability/initiative.html	International Initiatives, etc.
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	https://www.comforia-reit.co.jp/en/sustainability/examples.html	Examples of initiatives
2-30	Collective bargaining agreements	100%	【Asset Manager】
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	https://www.comforia-reit.co.jp/en/sustainability/materiality.html	Materiality
3-2	List of material topics	https://www.comforia-reit.co.jp/en/sustainability/materiality.html	Materiality
3-3	Management of material topics	https://www.comforia-reit.co.jp/en/sustainability/materiality.html https://www.comforia-reit.co.jp/en/sustainability/examples.html	Materiality Examples of initiatives
201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	https://www.comforia-reit.co.jp/en/sustainability/climate.html	Addressing Climate Change
205: Anti-corruption 2016			
205-2	Communication and training about anti-corruption policies and procedures	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c4 https://tokyu-fudosan-hd-csr.disclosure.site/en/themes/38 ※As a member of the Tokyu Land Holdings Group, we share the above policy	【Asset Manager】 Compliance Training Anti-corruption/Compliance (Tokyu Fudosan Holdings)

Disclosure		Location or reason for omission	
205-3	Confirmed incidents of corruption and actions taken	No incidents	
206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No incidents	
GRI 300: Environmental			
302: Energy 2016			
302-2	Energy consumption outside of the organization	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」 p44 Energy Consumption Performance
302-3	Energy intensity	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」 p44 Energy Consumption Performance
303: Water 2018			
303-5	Water consumption	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」 p45 Water Consumption Performance
305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」 p38 GHG Emissions Performance
305-2	Energy indirect (Scope 2) GHG emissions	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」 p38 GHG Emissions Performance
305-4	GHG emissions intensity	https://www.comforia-reit.co.jp/en/sustainability/disclosure.html	「Sustainability Report2025」 p38 GHG Emissions Performance
307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations	No violations during the reporting period	
GRI 400: Social			
401-1	New employee hires and employee turnover	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 New Hires
401-3	Parental leave	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Employees Taking Childcare Leave
403: Occupational Health and Safety 2018			
403-2	Hazard identification, risk assessment, and incident investigation	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Employees also take part in the health committee disclosed below.	【Asset Manager】 Health Committee
403-4	Worker participation, consultation, and communication on occupational health and safety	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Carrying out lectures by industrial doctors and planned classes related to harassment.	【Asset Manager】 Health Committee
403-5	Worker training on occupational health and safety	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Carrying out stress checks and regular health checks.	【Asset Manager】 Various employee training programs Health Committee
403-6	Promotion of worker health	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Our Commitment Status of Work-Style Reform and Diversity Promotion
403-9	Work-related injuries	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Occupational Injuries and Fatalities
403-10	Work-related ill health	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Status of Work-Style Reform and Diversity Promotion
404: Training and Education 2016			
404-1	Average hours of training per year per employee	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Employee Development
404-2	Programs for upgrading employee skills and transition assistance programs	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3 Both contracted employees and regular employees receive performance and career development reviews in the same structure, and aim to set the goals and communicate with superiors.	【Asset Manager】 Employee Development
404-3	Percentage of employees receiving regular performance and career development reviews	https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	【Asset Manager】 Performance Evaluation Process

Disclosure		Location or reason for omission	
405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	https://www.comforia-reit.co.jp/en/about/profile.html https://www.tokyu-trm.co.jp/en/sustainability/esg.html#c3	Officers 【Asset Manager】 Key Employee Data Status of Work-Style Reform and Diversity Promotion
413 : Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs Note: We report information on our properties in consideration of the purpose of this standard.	https://www.comforia-reit.co.jp/en/sustainability/examples.html	Initiatives in local communities
GRI G4: Construction and Real Estate Sector Disclosures CRE			
CRE8	Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation and redevelopment	https://www.comforia-reit.co.jp/en/sustainability/evaluation.html	Environmental Certification