

## GRI Content Index<sup>(9/1/2019)</sup>

This CSR site was prepared by making reference to the GRI standards (2016).

Disclosure	Location
<b>102: General Disclosures (2016)</b>	
102-1 Name of the organization	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-2 Activities, brands, products, and services	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-3 Location of headquarters	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-4 Location of operations	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-5 Ownership and legal form	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-6 Markets served	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-7 GRI content index	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-8 Information on employees and other workers	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-9 Supply chain	<a href="#">Structure</a>
102-10 Significant changes to the organization and its supply chain	Not applicable
102-11 Precautionary Principle or approach	<a href="#">Resilience</a>
102-12 External initiatives	<a href="#">Participation in GRESB Real Estate Assessment</a>
102-13 Membership of associations	<a href="#">Corporate Profile   Tosei Asset Advisors, Inc.</a>
102-14 Statement from senior decision-maker	<a href="#">Message</a>
102-15 Key impacts, risks, and opportunities	<a href="#">Our Contribution to SDGs</a>
102-16 Values, principles, standards, and norms of behavior	<a href="#">ESG</a>
102-17 Mechanisms for advice and concerns about ethics	<a href="#">Establishment of Whistle-Blowing System</a>
102-18 Governance structure	<a href="#">Policy and Structure</a>
102-19 Delegating authority	<a href="#">Policy and Structure</a>
102-20 Executive-level responsibility for economic, environmental, and social topics	<a href="#">Policy and Structure</a>
102-21 Consulting stakeholders on economic, environmental, and social topics	<b>Consultations with stakeholders will also be reported to the ESG Committee</b>
102-22 Composition of the highest governance body and its committees	<a href="#">Policy and Structure</a>
102-23 Chair of the highest governance body	<a href="#">Policy and Structure</a>
102-24 Nominating and selecting the highest governance body	<a href="#">Policy and Structure</a>
102-25 Conflicts of interest	<a href="#">Prevention of Conflicts of Interest</a>
102-26 Role of highest governance body in setting purpose, values, and strategy	<a href="#">Our Contribution to SDGs</a>
102-29 Identifying and managing economic, environmental, and social impacts	<a href="#">Governance Risk Assessment</a>
102-30 Effectiveness of risk management processes	<a href="#">Governance Risk Assessment</a>
102-31 Review of economic, environmental, and social topics	<a href="#">Governance Risk Assessment</a>
102-32 Highest governance body's role in sustainability reporting	<a href="#">Our Contribution to SDGs</a>
102-33 Communicating critical concerns	<a href="#">Policy and Structure</a>
102-34 Nature and total number of critical concerns	<a href="#">Policy and Structure</a>
102-35 Remuneration policies	<b>Described in Tosei Reit Investment Corporation Securities Report</b>
102-36 Process for determining remuneration	<b>Described in Tosei Reit Investment Corporation Securities Report</b>
102-41 Collective bargaining agreements	Not applicable
102-42 Identifying and selecting stakeholders	<a href="#">Stakeholder engagement</a>
102-43 Approach to stakeholder engagement	<a href="#">Stakeholder engagement</a>
102-44 Key topics and concerns raised	Not applicable
102-45 Entities included in the consolidated financial statements	Not applicable
102-46 Defining report content and topic boundaries	<a href="#">Our Contribution to SDGs</a>
102-47 List of material topics	<a href="#">Our Contribution to SDGs</a>
102-48 Restatements of information	Not applicable
102-49 Changes in reporting	Not applicable
102-50 Reporting period	<a href="#">IR Calendar</a>
102-51 Date of most recent report	<a href="#">IR Library</a>
102-52 Reporting cycle	<a href="#">IR Calendar</a>
102-53 Contact point for questions regarding the report	<a href="#">Contact Us</a>
102-54 Claims of reporting in accordance with the GRI Standards	<b>GRI 102: We are referring to General Disclosures 2016</b>
102-55 GRI content index	<a href="#">GRI content index</a>
102-56 External assurance	Not applicable
<b>Management Approach</b>	
103-1 Explanation of the material topic and its Boundary	<a href="#">Our Contribution to SDGs</a>
103-2 The management approach and its components	<a href="#">Our Contribution to SDGs</a>
103-3 Evaluation of the management approach	<a href="#">Our Contribution to SDGs</a>
<b>205: Anti-corruption (2016)</b>	
205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Anti-Corruption</a>
<b>302: Energy (2016)</b>	
302-1 Energy consumption within the organization	<a href="#">Environmental Performance</a>
302-4 Reduction of energy consumption	<a href="#">Environmental Performance</a>
302-5 Reductions in energy requirements of products and services	<a href="#">Environmental Performance</a>
<b>303: Water (2016)</b>	
303-1 Water withdrawal by source	<a href="#">Environmental Performance</a>
303-3 Water recycled and reused	Not applicable
<b>305: Emissions (2016)</b>	
305-1 Direct (Scope 1) GHG emissions	<a href="#">Environmental Performance</a>
305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Environmental Performance</a>
305-5 Reduction of GHG emissions	<a href="#">Environmental Performance</a>
<b>308: Supplier Environmental Assessment (2016)</b>	
308-1 New suppliers that were screened using environmental criteria	Not applicable
308-2 Negative environmental impacts in the supply chain and actions taken	<a href="#">ESG Assessment on Business Partners</a>
<b>403: Occupational Health and Safety (2016)</b>	
403-1 Workers representation in formal joint management-worker health and safety committees	<a href="#">Establishment of Health Committee</a>
<b>404: Training and Education (2016)</b>	
404-2 Programs for upgrading employee skills and transition assistance programs	<a href="#">ESG Learning (orientation and periodic) and Reflection on Personnel Evaluation</a>
<b>413: Local Communities (2016)</b>	
413-1 Operations with local community engagement, impact assessments, and development programs	<a href="#">Contribution to Local Community</a>
413-2 Operations with significant actual and potential negative impacts on local communities	Not applicable
<b>414: Supplier Social Assessment (2016)</b>	
414-1 New suppliers that were screened using social criteria	Not applicable
414-2 Negative social impacts in the supply chain and actions taken	Not applicable
<b>415: Public Policy (2016)</b>	
415-1 Political contributions	Not applicable