

	Disclosure	Category	Website
General Disclosures			
GRI 102: General Disclosures 2016			
Organizational profile			
102-1	Name of organization	Corporate Profile	http://www.jpr-reit.co.jp/en/about/profile/
102-2	Activities, brands, products, and services	Corporate Profile, Basic Policies	http://www.jpr-reit.co.jp/en/about/profile/ http://www.jpr-reit.co.jp/en/about/policy/
102-3	Location of headquarters	Corporate Profile	http://www.jpr-reit.co.jp/en/about/profile/
102-4	Location of operations	Corporate Profile	http://www.jpr-reit.co.jp/en/about/profile/
102-5	Ownership and legal form	Basic Structure	http://www.jpr-reit.co.jp/en/about/summary/ http://www.jpr-reit.co.jp/en/about/policy/
102-6	Markets served	Basic Policies, Corporate Profile, Portfolio Map, Portfolio List	http://www.jpr-reit.co.jp/en/about/profile/ http://www.jpr-reit.co.jp/en/portfolio/map/ http://www.jpr-reit.co.jp/en/portfolio/list/ http://www.jpr-reit.co.jp/en/about/policy/
102-7	Scale of the organization	Basic Policies, Portfolio, Portfolio Data	http://www.jpr-reit.co.jp/en/ http://www.jpr-reit.co.jp/en/portfolio/data/
102-8	Information on employees and other workers	Corporate Profile (Status of Officers)	http://www.jpr-reit.co.jp/en/about/profile/
102-9	Supply chain	Initiatives on Behalf of the Environment> Improvement in effectiveness in cooperation with property managers	http://www.jpr-reit.co.jp/en/esg/environment/
102-10	Significant changes to the organization and its supply chain	There are no material.	–
102-11	Precautionary Principle or approach	Sustainability Policy, Corporate Governance	http://www.jpr-reit.co.jp/en/esg/about/ http://www.jpr-reit.co.jp/en/esg/governance/
102-12	External initiatives	International Initiatives	http://www.jpr-reit.co.jp/en/esg/about/
102-13	Membership of associations	International Initiatives	http://www.jpr-reit.co.jp/en/esg/about/
Strategy			
102-14	Statement from senior decision-maker	Top message	http://www.jpr-reit.co.jp/en/esg/about/
102-15	Key impacts, risk, and opportunities	Sustainability Policy Materialities and SDGs	http://www.jpr-reit.co.jp/en/esg/about/ http://www.jpr-reit.co.jp/en/esg/about/
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	Sustainability Policy	http://www.jpr-reit.co.jp/en/esg/about/
102-17	Mechanisms for advice and concerns about ethics	Compliance system (Basic Policy)	http://www.jpr-reit.co.jp/en/esg/governance/
Governance			
102-18	Governance structure	Corporate Governance	http://www.jpr-reit.co.jp/en/esg/governance/
102-19	Delegating authority	Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/
102-20	Executive-level responsibility for economic, environmental, and social topics	Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement	http://www.jpr-reit.co.jp/en/esg/about/
102-22	Composition of the highest governance body and its committees	Corporate Profile (Status of Officers)/JPR's corporate governance	http://www.jpr-reit.co.jp/en/about/profile/ http://www.jpr-reit.co.jp/en/esg/governance/
102-23	Chair of the highest governance body	Corporate Profile (Status of Officers)/JPR's corporate governance	http://www.jpr-reit.co.jp/en/about/profile/ http://www.jpr-reit.co.jp/en/esg/governance/
102-24	Nominating and selecting the highest governance body		–
102-25	Conflicts of interest	Corporate Governance (Transactions with interested parties)	http://www.jpr-reit.co.jp/en/esg/governance/
102-26	Role of highest governance body in setting purpose, values, and strategy	Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/
102-27	Collective knowledge of highest governance body		–
102-28	Evaluating the highest governance body's performance		–
102-29	Identifying and managing economic, environmental, and social impacts	Materialities and SDGs Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/ http://www.jpr-reit.co.jp/en/esg/about/
102-30	Effectiveness of risk management processes	Corporate Governance (Risk Management)	http://www.jpr-reit.co.jp/en/esg/governance/
102-31	Review of economic, environmental, and social topics	Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/
102-32	Highest governance body's role in sustainability reporting	Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/
102-33	Communicating critical concerns	Corporate Governance (Risk Management)	http://www.jpr-reit.co.jp/en/esg/governance/
102-34	Nature and total number of critical concerns	There are no critical concern for this reporting period.	–
102-35	Remuneration policies	Corporate Governance (Remuneration of officers)	http://www.jpr-reit.co.jp/en/esg/governance/
102-36	Process for determining remuneration	Corporate Governance (Remuneration of officers)	http://www.jpr-reit.co.jp/en/esg/governance/
102-37	Stakeholders involvement in remuneration	Corporate Governance (Remuneration of officers)	http://www.jpr-reit.co.jp/en/esg/governance/
102-38	Annual total compensation ratio	Corporate Governance (Remuneration of officers)	http://www.jpr-reit.co.jp/en/esg/governance/
102-39	Percentage increase in annual total compensation ratio	Corporate Governance (Remuneration of officers)	http://www.jpr-reit.co.jp/en/esg/governance/
Stakeholder engagement			
102-40	List of stakeholder groups	Stakeholder Engagement	http://www.jpr-reit.co.jp/en/esg/about/
102-41	Collective bargaining agreements	Workforce Initiatives (Labor-management relations)	http://www.jpr-reit.co.jp/en/esg/social/
102-42	Identifying and selecting stakeholders	Stakeholder Engagement	http://www.jpr-reit.co.jp/en/esg/about/
102-43	Approach to stakeholder engagement	Stakeholder Engagement/Initiatives on Behalf of Tenants, Local Community Initiatives, Workforce Initiatives	http://www.jpr-reit.co.jp/en/esg/about/ http://www.jpr-reit.co.jp/en/esg/social/
102-44	Key topics and concerns raised	Not applicable.	–
Reporting and practice			
102-45	Entities included in the consolidated financial statements	Not applicable.	–
102-46	Defining report content and topic Boundaries	Sustainability Report (Issued in July 2020)	http://www.jpr-reit.co.jp/esg/esg_report_en.pdf
102-47	List of material topics	Materialities and SDGs	http://www.jpr-reit.co.jp/en/esg/about/
102-48	Restatements of information		
102-49	Changes in reporting	Not applicable.	–
102-50	Reporting period	Period covered by this report is for FY2019 (from January 1, 2019 to December 31, 2019). Some workforce-related data describes the situation from April 2019 to March 2020.	

	Disclosure	Category	Website	
102-51	Date of most recent report	The first edition of sustainability report issued in February 2019, the revised edition issued in February 2020.		
	102-52	Reporting cycle	Issued in July each year as an annual report.	
	102-53	Contact point for questions regarding the report	Contact	https://reg31.smp.ne.jp/regist/is?SMPFORM=lib-octjk-4313166d9bce35c60e807af5d42ae6ff
	102-54	Claims of reporting in accordance with the GRI Standard		
	102-55	GRI content index	GRI Standards Content Index	–
	102-56	External assurance	Sustainability Report (Issued in July 2020)	http://www.jpr-reit.co.jp/esg/esg_report_en.pdf
GRI Standards 200 series (Economic topics)				
Economic Performance				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary			
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed			
201-2	Financial implications and other risks and opportunities due to climate change	Climate change related risks and opportunities	http://www.jpr-reit.co.jp/en/esg/environment/	
201-3	Defined benefit plan obligations and other retirement plans			
201-4	Financial assistance received from government			
Market Presence				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary			
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
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			
Indirect Economic Impacts				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary	Materialities and SDGs	http://www.jpr-reit.co.jp/en/esg/about/	
103-2	The management approach and its components	Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/	
103-3	Evaluation of the management approach	Sustainability Management	http://www.jpr-reit.co.jp/en/esg/about/	
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported			
203-2	Significant indirect economic impact			
Procurement Practices				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary			
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers			
Anti-corruption				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary			
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption			
205-2	Communication and training about anti-corruption policies and procedure	Corporate Governance Initiatives> Prevention of Transactions with Anti-Social Forces	http://www.jpr-reit.co.jp/en/esg/governance/	
205-3	Confirmed incidents of corruption and actions taken Prevent			
Anti-competitive Behavior				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary	–		
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			
GRI Standards 300 series (Environmental topics)				
Materials				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary			
103-2	The management approach and its components			
103-3	Evaluation of the management approach			
GRI 301: Materials 2016				
301-1	Materials used by weight or value			
301-2	Recycled input materials used			
301-3	Reclaimed products and their packaging materials			
Energy				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary	Sustainability Policy	http://www.jpr-reit.co.jp/en/esg/about/	
103-2	The management approach and its components	Sustainability Policy/Sustainability Management/Measures for attainment of goal	http://www.jpr-reit.co.jp/en/esg/about/ http://www.jpr-reit.co.jp/en/esg/environment/	
103-3	Evaluation of the management approach	Sustainability certification	http://www.jpr-reit.co.jp/en/esg/environment/	

	Disclosure	Category	Website
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Monitoring of environment-related data	http://www.jpr-reit.co.jp/en/esg/environment/
302-2	Energy consumption outside of the organization		
302-3	Energy intensity	Monitoring of environment-related data	http://www.jpr-reit.co.jp/en/esg/environment/
302-4	Reduction of energy consumption	Monitoring of environment-related data/Measures for attainment of goal	http://www.jpr-reit.co.jp/en/esg/environment/
302-5	Reductions in energy requirements of products and services		
Water and Effluents 2018			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	Sustainability Policy	http://www.jpr-reit.co.jp/en/esg/about/
103-2	The management approach and its components	Conservation of water resources	http://www.jpr-reit.co.jp/en/esg/environment/
103-3	Evaluation of the management approach	Conservation of water resources	http://www.jpr-reit.co.jp/en/esg/environment/
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	Conservation of water resources	http://www.jpr-reit.co.jp/en/esg/environment/
Biodiversity			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
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		
Emissions			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	Materialities and SDGs	http://www.jpr-reit.co.jp/en/esg/about/
103-2	The management approach and its components	Climate change	http://www.jpr-reit.co.jp/en/esg/environment/
103-3	Evaluation of the management approach	Monitoring of environment-related data	http://www.jpr-reit.co.jp/en/esg/environment/
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Monitoring of environment-related data	http://www.jpr-reit.co.jp/en/esg/environment/
305-2	Energy indirect (Scope 2) GHG emissions	Monitoring of environment-related data	http://www.jpr-reit.co.jp/en/esg/environment/
305-3	Other indirect (Scope 3) GHG emissions		
305-4	GHG emissions intensity	Monitoring of environment-related data	http://www.jpr-reit.co.jp/en/esg/environment/
305-5	Reduction of GHG emissions	Monitoring of environment-related data	http://www.jpr-reit.co.jp/en/esg/environment/
305-6	Emissions of ozone-depleting substances (ODS) Pol		
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		
Effluents and Waste			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	Reduction of waste and management of hazardous substances	http://www.jpr-reit.co.jp/en/esg/environment/
103-2	The management approach and its components	Reduction of waste and management of hazardous substances	http://www.jpr-reit.co.jp/en/esg/environment/
103-3	Evaluation of the management approach	Climate change/Sustainability Management	http://www.jpr-reit.co.jp/en/esg/environment/ http://www.jpr-reit.co.jp/en/esg/about/
GRI 306: Effluents and Waste 2016			
306-1	Water discharge by quality and destination		
306-2	Waste by type and disposal method	Reduction of waste and management of hazardous substances	http://www.jpr-reit.co.jp/en/esg/environment/
306-3	Significant spills		
306-4	Transport of hazardous waste		
306-5	Water bodies affected by water discharges and/or runoff		
Environmental Compliance			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
GRI 307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations		
Supplier Environmental Assessment			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
GRI 308: Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria		
308-2	Negative environmental impacts in the supply chain and actions taken		

	Disclosure	Category	Website
GRI Standards 400 series (Social topics)			
Employment			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement http://www.jpr-reit.co.jp/en/esg/about/
	103-2	The management approach and its components	Workforce Initiatives http://www.jpr-reit.co.jp/en/esg/social/
	103-3	Evaluation of the management approach	
GRI 401: Employment 2016			
	401-1	New employee hires and employee turnover	Data Related to Employees http://www.jpr-reit.co.jp/en/esg/social/
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	401-3	Parental leave	Diversity http://www.jpr-reit.co.jp/en/esg/social/
Labor/Management Relations			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Labor-management relations http://www.jpr-reit.co.jp/en/esg/social/
	103-2	The management approach and its components	Labor-management relations http://www.jpr-reit.co.jp/en/esg/social/
	103-3	Evaluation of the management approach	Data Related to Employees http://www.jpr-reit.co.jp/en/esg/social/
GRI 402: Labor/Management Relations 2016			
	402-1	Minimum notice periods regarding operational changes	
Occupational Health and Safety			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement http://www.jpr-reit.co.jp/en/esg/about/
	103-2	The management approach and its components	Health and Comfort http://www.jpr-reit.co.jp/en/esg/social/
	103-3	Evaluation of the management approach	Data Related to Employees http://www.jpr-reit.co.jp/en/esg/social/
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	
	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	Health and Comfort http://www.jpr-reit.co.jp/en/esg/social/
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Comfort http://www.jpr-reit.co.jp/en/esg/social/
	403-8	Workers covered by an occupational health and safety management system	
	403-9	Worker-related injuries	
	403-10	Worker-related ill health	
Training and Education			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Stakeholder Engagement http://www.jpr-reit.co.jp/en/esg/about/
	103-2	The management approach and its components	Workforce Initiatives http://www.jpr-reit.co.jp/en/esg/social/
	103-3	Evaluation of the management approach	Workforce Initiatives http://www.jpr-reit.co.jp/en/esg/social/
GRI 404: Training and Education 2016			
	404-1	Average hours of training per year per employee	Data Related to Employees http://www.jpr-reit.co.jp/en/esg/social/
	404-2	Programs for upgrading employee skills and transition assistance programs	Workforce Initiatives http://www.jpr-reit.co.jp/en/esg/social/
	404-3	Percentage of employees receiving regular performance and career development reviews	
Diversity and Equal Opportunity			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 405: Diversity and Equal Opportunity 2016			
	405-1	Diversity of governance bodies and employees	Diversity/Data Related to Employees http://www.jpr-reit.co.jp/en/esg/social/
	405-2	Ration of basic salary and remuneration of women to men	
Non-discrimination			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Materialities and SDGs http://www.jpr-reit.co.jp/en/esg/about/
	103-2	The management approach and its components	Workforce Initiatives http://www.jpr-reit.co.jp/en/esg/social/
	103-3	Evaluation of the management approach	Sustainability Management http://www.jpr-reit.co.jp/en/esg/about/
GRI 406: Non-discrimination 2016			
	406-1	Incidents of discrimination and corrective actions taken	
Freedom of Association and Collective Bargaining			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
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	
Child Labor			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 408: Child Labor 2016			
	408-1	Operations and suppliers at significant risk for incidents of child labor	

	Disclosure	Category	Website
Forced or Compulsory Labor			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 409: Forced or Compulsory Labor 2016			
	409-1	Operations and suppliers at significant risk for forced or compulsory labor	
Security Practices			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 410: Security Practices 2016			
	410-1	Security personnel trained in human rights policies or procedures	
Rights of Indigenous Peoples			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 411: Rights of Indigenous Peoples 2016			
	411-1	Incidents of violations involving rights of indigenous peoples	
Human Rights Assessment			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Materialities and SDGs http://www.jpr-reit.co.jp/en/esg/about/
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 412: Human Rights Assessment 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	
Local Communities			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Materialities and SDGs http://www.jpr-reit.co.jp/en/esg/about/
	103-2	The management approach and its components	Local Community Initiatives http://www.jpr-reit.co.jp/en/esg/social/
	103-3	Evaluation of the management approach	
GRI 413: Local Communities 2016			
	413-1	Operations with local community engagement, impact assessment, and development programs	Materialities and SDGs/Local Community Initiatives http://www.jpr-reit.co.jp/en/esg/about/ http://www.jpr-reit.co.jp/en/esg/social/
	413-2	Operations with significant actual and potential negative impacts on local communities	
Supplier Social Assessment			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
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	
Public Policy			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	
GRI 415: Public Policy 2016			
	415-1	Political contribution	-
Customer Health and Safety			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	Materialities and SDGs http://www.jpr-reit.co.jp/en/esg/about/
	103-2	The management approach and its components	Initiatives on Behalf of Tenants/Safety and Security Initiatives http://www.jpr-reit.co.jp/en/esg/social/
	103-3	Evaluation of the management approach	Periodic CS Surveys http://www.jpr-reit.co.jp/en/esg/social/
GRI 416: Customer Health and Safety 2016			
	416-1	Assessment of the health and safety impacts of product and service categories	Periodic CS Surveys http://www.jpr-reit.co.jp/en/esg/social/
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	
Marketing and Labeling			
GRI 103: Management Approach 2016			
	103-1	Explanation of the material topic and its Boundary	
	103-2	The management approach and its components	
	103-3	Evaluation of the management approach	

	Disclosure	Category	Website
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		
417-3	Incidents of non-compliance concerning marketing communications		
Customer Privacy			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		
Socioeconomic Compliance			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
GRI 419: Socioeconomic Compliance 2016			
419-1	Non-compliance with laws and regulations in the social and economic area		