

# GRI Content Index

Last updated: November 29, 2024

Statement of use	Septeni Holdings Co., Ltd. has reported the information cited in this GRI content index for the period from October 1, 2022 to December 31, 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021		
	Disclosure	Location
<b>1. The organization and its reporting practices</b>		
2-1	Organizational details	<a href="#">Corporate Profile</a> <a href="#">Business Segments &amp; Group Companies</a>
2-2	Entities included in the organization's sustainability reporting	<a href="#">Business Segments &amp; Group Companies</a>
2-3	Reporting period, frequency and contact point	<a href="#">Corporate Profile</a> <a href="#">Contact Us</a>
2-4	Restatements of information	—
2-5	External assurance	—
<b>2. Activities and workers</b>		
2-6	Activities, value chain and other business relationships	<a href="#">Business Segments &amp; Group Companies</a>
2-7	Employees	<a href="#">Sustainability Information</a>
2-8	Workers who are not employees	<a href="#">Sustainability Information</a>
<b>3. Governance</b>		
2-9	Governance structure and composition	<a href="#">Corporate Governance</a> <a href="#">Corporate Governance Report</a>
2-10	Nomination and selection of the highest governance body	<a href="#">Corporate Governance (Reasons for Appointment of Directors)</a> <a href="#">Corporate Governance Report</a> <a href="#">Executives</a>
2-11	Chair of the highest governance body	<a href="#">Corporate Governance Report</a>
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Corporate Governance (Corporate Governance System)</a> <a href="#">Sustainability Policy and Materiality</a>
2-13	Delegation of responsibility for managing impacts	<a href="#">Sustainability Policy and Materiality</a>
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Corporate Governance (Corporate Governance System)</a> <a href="#">Sustainability Policy and Materiality</a>
2-15	Conflicts of interest	<a href="#">Corporate Governance Report</a>
2-16	Communication of critical concerns	<a href="#">Corporate Governance Report</a> <a href="#">Building an Advanced Governance System to Support Discontinuous Growth</a>
2-17	Collective knowledge of the highest governance body	<a href="#">Corporate Governance Report</a> <a href="#">Integrated Report 2023 (pp.47-52)</a>
2-18	Evaluation of the performance of the highest governance body	<a href="#">Corporate Governance Report</a> <a href="#">Integrated Report 2023 (pp.47-52)</a>
2-19	Remuneration policies	<a href="#">Corporate Governance</a> <a href="#">Corporate Governance Report</a>
2-20	Process to determine remuneration	<a href="#">Corporate Governance</a> <a href="#">Corporate Governance Report</a>
2-21	Annual total compensation ratio	—

4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	<a href="#">Top Message</a> <a href="#">Integrated Report 2023 (pp.18-20)</a>
2-23	Policy commitments	<a href="#">Sustainability Policy and Materiality</a> <a href="#">Septeni Group and DEI (Diversity, Equity &amp; Inclusion)</a> <a href="#">Initiatives to Achieve Gender Equality</a> <a href="#">LGBT Initiatives</a> <a href="#">Dentsu Group Code of Conduct</a> <a href="#">Dentsu Group Anti-Bribery &amp; Corruption Policy</a>
2-24	Embedding policy commitments	<a href="#">Sustainability Policy and Materiality</a> <a href="#">Septeni Group and DEI (Diversity, Equity &amp; Inclusion)</a> <a href="#">Initiatives to Achieve Gender Equality</a> <a href="#">LGBT Initiatives</a>
2-25	Processes to remediate negative impacts	<a href="#">Building an Advanced Governance System to Support Discontinuous Growth</a>
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Building an Advanced Governance System to Support Discontinuous Growth</a>
2-27	Compliance with laws and regulations	—
2-28	Membership associations	<a href="#">Support for Sound Development of Digital Advertising Industry</a> <a href="#">Response to Climate Change</a>
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	—
2-30	Collective bargaining agreements	<a href="#">Annual Securities Report (p.7, Japanese only)</a>

GRI 3: Material Topics 2021		
	Disclosure	Location
Disclosures on material topics		
3-1	Process to determine material topics	<a href="#">Sustainability Policy and Materiality</a>
3-2	List of material topics	<a href="#">Sustainability Policy and Materiality</a>

Response to Climate Change		
	Disclosure	Location
3-3	Management of material topics	<a href="#">Response to Climate Change</a>
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	<a href="#">Sustainability Information</a>
302-2	Energy consumption outside of the organization	<a href="#">Sustainability Information</a>
302-4	Reduction of energy consumption	<a href="#">Response to Climate Change</a>
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	<a href="#">Sustainability Information</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Sustainability Information</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Sustainability Information</a>
305-5	Reduction of GHG emissions	<a href="#">Response to Climate Change</a>

Enhancement of Corporate Value by Empowering People Who Create a New Era		
	Disclosure	Location
3-3	Management of material topics	<a href="#">Enhancement of Corporate Value by Empowering People Who Create a New Era</a> <a href="#">Human Resource Development with Reproducibility Through Digital HR</a> <a href="#">DEI</a> <a href="#">Democratization of Entrepreneurship</a>
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	<a href="#">Sustainability Information</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	—
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	—
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">The Septeni Group's Strengths and Culture</a> <a href="#">Human Resource Development with Reproducibility Through Digital HR</a>
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">The Septeni Group's Strengths and Culture</a> <a href="#">Human Resource Development with Reproducibility Through Digital HR</a>
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	<a href="#">Sustainability Information</a>
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">Sustainability Information</a>

Realization of a "Nameraka" Society Through Creativity and Technology		
	Disclosure	Location
3-3	Management of material topics	<a href="#">Realization of a "Nameraka" Society Through Creativity and Technology</a>
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Realization of a "Nameraka" Society Through Creativity and Technology</a>
413-2	Operations with significant actual and potential negative impacts on local communities	—
<b>GRI 203: Indirect Economic Impacts 2016</b>		
203-1	Infrastructure investments and services supported	<a href="#">Realization of a "Nameraka" Society Through Creativity and Technology</a>
203-2	Significant indirect economic impacts	<a href="#">Realization of a "Nameraka" Society Through Creativity and Technology</a>

Building an Advanced Governance System to Support Discontinuous Growth		
	Disclosure	Location
3-3	Management of material topics	<a href="#">Building an Advanced Governance System to Support Discontinuous Growth</a>
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Privacy Policy</a> <a href="#">Building an Advanced Governance System to Support Discontinuous Growth</a>
<b>GRI 205: Anti-corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	<a href="#">Building an Advanced Governance System to Support Discontinuous Growth</a>
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Building an Advanced Governance System to Support Discontinuous Growth</a>
205-3	Confirmed incidents of corruption and actions taken	—