

GRI Content Index

Last updated: July 9, 2025

Statement of use	Septeni Holdings Co., Ltd. has reported the information cited in this GRI content index for the period from January 1, 2024 to December 31, 2024 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021		
	Disclosure	Location
1. The organization and its reporting practices		
2-1	Organizational details	Corporate Profile Business Segments & Group Companies
2-2	Entities included in the organization's sustainability reporting	Business Segments & Group Companies
2-3	Reporting period, frequency and contact point	Corporate Profile Contact Us
2-4	Restatements of information	—
2-5	External assurance	—
2. Activities and workers		
2-6	Activities, value chain and other business relationships	Business Segments & Group Companies
2-7	Employees	Sustainability Information
2-8	Workers who are not employees	Sustainability Information
3. Governance		
2-9	Governance structure and composition	Corporate Governance Corporate Governance Report
2-10	Nomination and selection of the highest governance body	Corporate Governance (Reasons for Appointment of Directors) Corporate Governance Report Executives
2-11	Chair of the highest governance body	Corporate Governance Report
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance (Corporate Governance System) Sustainability Policy and Materiality
2-13	Delegation of responsibility for managing impacts	Sustainability Policy and Materiality
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance (Corporate Governance System) Sustainability Policy and Materiality
2-15	Conflicts of interest	Corporate Governance Report
2-16	Communication of critical concerns	Corporate Governance Report Building an Advanced Governance System to Support Discontinuous Growth
2-17	Collective knowledge of the highest governance body	Corporate Governance Report Integrated Report 2024 (pp.43-48)
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report Integrated Report 2024 (pp.43-48)
2-19	Remuneration policies	Corporate Governance Corporate Governance Report
2-20	Process to determine remuneration	Corporate Governance Corporate Governance Report
2-21	Annual total compensation ratio	—

4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Sustainability Top Message Integrated Report 2024 (pp.16-18)
2-23	Policy commitments	Sustainability Policy and Materiality Human Rights Policy Respect for Human Rights Septeni Group and DEI (Diversity, Equity & Inclusion) Initiatives to Achieve Gender Equality LGBT Initiatives Dentsu Group Code of Conduct Dentsu Group Anti-Bribery & Corruption Policy
2-24	Embedding policy commitments	Sustainability Policy and Materiality Respect for Human Rights Septeni Group and DEI (Diversity, Equity & Inclusion) Initiatives to Achieve Gender Equality LGBT Initiatives
2-25	Processes to remediate negative impacts	Building an Advanced Governance System to Support Discontinuous Growth
2-26	Mechanisms for seeking advice and raising concerns	Building an Advanced Governance System to Support Discontinuous Growth
2-27	Compliance with laws and regulations	—
2-28	Membership associations	Support for Sound Development of Digital Advertising Industry Response to Climate Change
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	—
2-30	Collective bargaining agreements	Annual Securities Report (p.7)

GRI 3: Material Topics 2021		
	Disclosure	Location
Disclosures on material topics		
3-1	Process to determine material topics	Sustainability Policy and Materiality
3-2	List of material topics	Sustainability Policy and Materiality

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

Enhancement of Corporate Value by Empowering People Who Create a New Era		
	Disclosure	Location
3-3	Management of material topics	Enhancement of Corporate Value by Empowering People Who Create a New Era Human Resource Development with Reproducibility Through Digital HR DEI Democratization of Entrepreneurship Respect for Human Rights
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Sustainability Information
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	The Septeni Group's Strengths and Culture Human Resource Development with Reproducibility Through Digital HR
404-3	Percentage of employees receiving regular performance and career development reviews	The Septeni Group's Strengths and Culture Human Resource Development with Reproducibility Through Digital HR
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Sustainability Information
405-2	Ratio of basic salary and remuneration of women to men	Sustainability Information

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

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