

# GRI content index

## Abbreviations

IR: Integrated Report 2024  
SR: Securities Report for the Fiscal Year Ended March 2024\*  
CGR: Corporate Governance Report\* \*Japanese only

**Statement of use** Hankyu Hanshin Holdings, Inc. has reported in reference to the GRI Standards for the period from 1 April 2023 to 31 March 2024.

**GRI 1 used** GRI 1: Foundation 2021

| DISCLOSURE                                             |                                                                             | Sustainability Databook2024            | Other reports                                                                                        |
|--------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------------------------------------------------------|
| <b>GRI 2: General Disclosures 2021</b>                 |                                                                             |                                        |                                                                                                      |
| <b>1. The organization and its reporting practices</b> |                                                                             |                                        |                                                                                                      |
| 2-1                                                    | Organizational details                                                      | <a href="#">P52</a>                    | <a href="#">IR P152</a>                                                                              |
| 2-2                                                    | Entities included in the organization's sustainability reporting            | <a href="#">P2</a>                     | <a href="#">IR P151</a> <a href="#">SR P8-10</a>                                                     |
| 2-3                                                    | Reporting period, frequency and contact point                               | <a href="#">P2</a> <a href="#">P52</a> | <a href="#">IR P152</a>                                                                              |
| 2-4                                                    | Restatements of information                                                 | <a href="#">P3</a>                     | —                                                                                                    |
| 2-5                                                    | External assurance                                                          | <a href="#">P49-50</a>                 | —                                                                                                    |
| <b>2. Activities and workers</b>                       |                                                                             |                                        |                                                                                                      |
| 2-6                                                    | Activities, value chain and other business relationships                    | —                                      | <a href="#">IR P7-12</a> <a href="#">SR P42-47</a>                                                   |
| 2-7                                                    | Employees                                                                   | <a href="#">P20</a>                    | <a href="#">IR P152</a>                                                                              |
| 2-8                                                    | Workers who are not employees                                               | —                                      | —                                                                                                    |
| <b>3. Governance</b>                                   |                                                                             |                                        |                                                                                                      |
| 2-9                                                    | Governance structure and composition                                        | <a href="#">P6</a>                     | <a href="#">IR P83-84</a> <a href="#">P93-94</a><br><a href="#">SR P57</a> <a href="#">CGR P7-11</a> |
| 2-10                                                   | Nomination and selection of the highest governance body                     | —                                      | <a href="#">IR P85</a> <a href="#">CGR P7-8</a>                                                      |
| 2-11                                                   | Chair of the highest governance body                                        | —                                      | <a href="#">IR P83</a> <a href="#">CGR P7</a>                                                        |
| 2-12                                                   | Role of the highest governance body in overseeing the management of impacts | <a href="#">P6</a>                     | <a href="#">IR P50</a>                                                                               |
| 2-13                                                   | Delegation of responsibility for managing impacts                           | <a href="#">P6</a>                     | <a href="#">IR P50</a>                                                                               |
| 2-14                                                   | Role of the highest governance body in sustainability reporting             | <a href="#">P6</a>                     | <a href="#">IR P50</a>                                                                               |
| 2-15                                                   | Conflicts of interest                                                       | —                                      | <a href="#">CGR P1</a> <a href="#">P8</a>                                                            |
| 2-16                                                   | Communication of critical concerns                                          | <a href="#">P47</a>                    | —                                                                                                    |
| 2-17                                                   | Collective knowledge of the highest governance body                         | —                                      | —                                                                                                    |
| 2-18                                                   | Evaluation of the performance of the highest governance body                | <a href="#">P45</a>                    | <a href="#">IR P86</a>                                                                               |
| 2-19                                                   | Remuneration policies                                                       | —                                      | <a href="#">IR P86</a>                                                                               |
| 2-20                                                   | Process to determine remuneration                                           | —                                      | <a href="#">IR P86</a> <a href="#">SR P69-70</a>                                                     |
| 2-21                                                   | Annual total compensation ratio                                             | —                                      | —                                                                                                    |

#### 4. Strategy, policies and practices

|      |                                                    |                                                                                                                                                                                                            |                                                                                                                                  |
|------|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 2-22 | Statement on sustainable development strategy      | —                                                                                                                                                                                                          | <a href="#">Corporate website</a><br><a href="#">IR P15-18</a>                                                                   |
| 2-23 | Policy commitments                                 | <a href="#">P4</a> <a href="#">P7-8</a> <a href="#">P12</a> <a href="#">P16</a> <a href="#">P23</a><br><a href="#">P27</a> <a href="#">P30</a> <a href="#">P37</a> <a href="#">P40</a> <a href="#">P42</a> | <a href="#">IR P83-84</a> <a href="#">P87-90</a>                                                                                 |
| 2-24 | Embedding policy commitments                       | <a href="#">P6</a> <a href="#">P8</a> <a href="#">P16</a> <a href="#">P23</a> <a href="#">P28</a>                                                                                                          | <a href="#">IR P64</a> <a href="#">P70-71</a> <a href="#">P74</a><br><a href="#">P76</a> <a href="#">P78</a> <a href="#">P80</a> |
| 2-25 | Processes to remediate negative impacts            | <a href="#">P9</a> <a href="#">P47</a>                                                                                                                                                                     | <a href="#">IR P87-88</a>                                                                                                        |
| 2-26 | Mechanisms for seeking advice and raising concerns | <a href="#">P47</a>                                                                                                                                                                                        | <a href="#">IR P87-88</a>                                                                                                        |
| 2-27 | Compliance with laws and regulations               | —                                                                                                                                                                                                          | —                                                                                                                                |
| 2-28 | Membership associations                            | <a href="#">P30-31</a>                                                                                                                                                                                     | —                                                                                                                                |

#### 5. Stakeholder engagement

|      |                                    |                     |                           |
|------|------------------------------------|---------------------|---------------------------|
| 2-29 | Approach to stakeholder engagement | <a href="#">P14</a> | <a href="#">IR P89-90</a> |
| 2-30 | Collective bargaining agreements   | —                   | —                         |

#### GRI 3: Material Topics 2021

|     |                                      |                                                                                                   |                                                                                                                                  |
|-----|--------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| 3-1 | Process to determine material topics | <a href="#">P5</a>                                                                                | <a href="#">Corporate website</a>                                                                                                |
| 3-2 | List of material topics              | <a href="#">P4</a>                                                                                | <a href="#">IR P49</a>                                                                                                           |
| 3-3 | Management of material topics        | <a href="#">P6</a> <a href="#">P8</a> <a href="#">P16</a> <a href="#">P23</a> <a href="#">P28</a> | <a href="#">IR P64</a> <a href="#">P70-71</a> <a href="#">P74</a><br><a href="#">P76</a> <a href="#">P78</a> <a href="#">P80</a> |

#### Economic

#### GRI 201: Economic Performance 2016

|       |                                                                                |                     |                                                                |
|-------|--------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------|
| 201-1 | Direct economic value generated and distributed                                | —                   | <a href="#">SR P2</a>                                          |
| 201-2 | Financial implications and other risks and opportunities due to climate change | <a href="#">P35</a> | <a href="#">Corporate website</a><br><a href="#">IR P57-58</a> |
| 201-3 | Defined benefit plan obligations and other retirement plans                    | —                   | <a href="#">SR P109-111</a>                                    |
| 201-4 | Financial assistance received from government                                  | —                   | —                                                              |

#### 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               | — | — |

#### GRI 203: Indirect Economic Impacts 2016

|       |                                                   |   |                                                                         |
|-------|---------------------------------------------------|---|-------------------------------------------------------------------------|
| 203-1 | Infrastructure investments and services supported | — | <a href="#">IR P14</a> <a href="#">P32-33</a><br><a href="#">P65-66</a> |
|-------|---------------------------------------------------|---|-------------------------------------------------------------------------|

|                                                |                                                                                 |               |               |
|------------------------------------------------|---------------------------------------------------------------------------------|---------------|---------------|
| 203-2                                          | Significant indirect economic impacts                                           | —             | —             |
| <b>GRI 204: Procurement Practices 2016</b>     |                                                                                 |               |               |
| 204-1                                          | Proportion of spending on local suppliers                                       | —             | —             |
| <b>GRI 205: Anti-corruption 2016</b>           |                                                                                 |               |               |
| 205-1                                          | Operations assessed for risks related to corruption                             | —             | —             |
| 205-2                                          | Communication and training about anti-corruption policies and procedures        | <u>P47-48</u> | —             |
| 205-3                                          | Confirmed incidents of corruption and actions taken                             | —             | —             |
| <b>GRI 206: Anti-competitive Behavior 2016</b> |                                                                                 |               |               |
| 206-1                                          | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | —             | —             |
| <b>GRI 207: Tax 2019</b>                       |                                                                                 |               |               |
| 207-1                                          | Approach to tax                                                                 | —             | <u>IR P90</u> |
| 207-2                                          | Tax governance, control, and risk management                                    | —             | <u>IR P90</u> |
| 207-3                                          | Stakeholder engagement and management of concerns related to tax                | —             | <u>IR P90</u> |
| 207-4                                          | Country-by-country reporting                                                    | —             | <u>IR P90</u> |
| <b>Environment</b>                             |                                                                                 |               |               |
| <b>GRI 301: Materials 2016</b>                 |                                                                                 |               |               |
| 301-1                                          | Materials used by weight or volume                                              | —             | —             |
| 301-2                                          | Recycled input materials used                                                   | —             | —             |
| 301-3                                          | Reclaimed products and their packaging materials                                | —             | —             |
| <b>GRI 302: Energy 2016</b>                    |                                                                                 |               |               |
| 302-1                                          | Energy consumption within the organization                                      | <u>P36</u>    | —             |
| 302-2                                          | Energy consumption outside of the organization                                  | —             | —             |
| 302-3                                          | Energy intensity                                                                | —             | —             |
| 302-4                                          | Reduction of energy consumption                                                 | <u>P31-34</u> | —             |
| 302-5                                          | Reductions in energy requirements of products and services                      | <u>P31-34</u> | —             |
| <b>GRI 303: Water and Effluents 2018</b>       |                                                                                 |               |               |
| 303-1                                          | Interactions with water as a shared resource                                    | <u>P42</u>    | —             |
| 303-2                                          | Management of water discharge-related impacts                                   | —             | —             |
| 303-3                                          | Water withdrawal                                                                | <u>P43</u>    | —             |

|                                                        |                                                                                                                                           |               |   |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------|---|
| 303-4                                                  | Water discharge                                                                                                                           | <u>P43</u>    | — |
| 303-5                                                  | Water consumption                                                                                                                         | —             | — |
| <b>GRI 304: Biodiversity 2016</b>                      |                                                                                                                                           |               |   |
| 304-1                                                  | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | <u>P40-41</u> | — |
| 304-2                                                  | Significant impacts of activities, products and services on biodiversity                                                                  | —             | — |
| 304-3                                                  | Habitats protected or restored                                                                                                            | <u>P40-41</u> | — |
| 304-4                                                  | IUCN Red List species and national conservation list species with habitats in areas affected by operations                                | —             | — |
| <b>GRI 305: Emissions 2016</b>                         |                                                                                                                                           |               |   |
| 305-1                                                  | Direct (Scope 1) GHG emissions                                                                                                            | <u>P35</u>    | — |
| 305-2                                                  | Energy indirect (Scope 2) GHG emissions                                                                                                   | <u>P35</u>    | — |
| 305-3                                                  | Other indirect (Scope 3) GHG emissions                                                                                                    | <u>P36</u>    | — |
| 305-4                                                  | GHG emissions intensity                                                                                                                   | —             | — |
| 305-5                                                  | Reduction of GHG emissions                                                                                                                | <u>P31-34</u> | — |
| 305-6                                                  | Emissions of ozone-depleting substances (ODS)                                                                                             | —             | — |
| 305-7                                                  | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions                                                           | <u>P39</u>    | — |
| <b>GRI 306: Waste 2020</b>                             |                                                                                                                                           |               |   |
| 306-1                                                  | Waste generation and significant waste-related impacts                                                                                    | —             | — |
| 306-2                                                  | Management of significant waste-related impacts                                                                                           | <u>P37-38</u> | — |
| 306-3                                                  | Waste generated                                                                                                                           | <u>P39</u>    | — |
| 306-4                                                  | Waste diverted from disposal                                                                                                              | <u>P39</u>    | — |
| 306-5                                                  | Waste directed to disposal                                                                                                                | <u>P39</u>    | — |
| <b>GRI 308: Supplier Environmental Assessment 2016</b> |                                                                                                                                           |               |   |
| 308-1                                                  | New suppliers that were screened using environmental criteria                                                                             | —             | — |
| 308-2                                                  | Negative environmental impacts in the supply chain and actions taken                                                                      | —             | — |
| <b>Social</b>                                          |                                                                                                                                           |               |   |
| <b>GRI 401: Employment 2016</b>                        |                                                                                                                                           |               |   |
| 401-1                                                  | New employee hires and employee turnover                                                                                                  | <u>P20-21</u> | — |
| 401-2                                                  | Benefits provided to full-time employees that are not provided to temporary or part-time employees                                        | —             | — |

|                                                                       |                                                                                                                |               |                                |
|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------|--------------------------------|
| 401-3                                                                 | Parental leave                                                                                                 | <u>P22</u>    | —                              |
| <b>GRI 402: Labor/Management Relations 2016</b>                       |                                                                                                                |               |                                |
| 402-1                                                                 | Minimum notice periods regarding operational changes                                                           | —             | —                              |
| <b>GRI 403: Occupational Health and Safety 2018</b>                   |                                                                                                                |               |                                |
| 403-1                                                                 | Occupational health and safety management system                                                               | <u>P23-24</u> | —                              |
| 403-2                                                                 | Hazard identification, risk assessment, and incident investigation                                             | <u>P24</u>    | —                              |
| 403-3                                                                 | Occupational health services                                                                                   | <u>P24-26</u> | —                              |
| 403-4                                                                 | Worker participation, consultation, and communication on occupational health and safety                        | <u>P24</u>    | —                              |
| 403-5                                                                 | Worker training on occupational health and safety                                                              | <u>P24-26</u> | —                              |
| 403-6                                                                 | Promotion of worker health                                                                                     | <u>P24-26</u> | —                              |
| 403-7                                                                 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  | <u>P24-26</u> | —                              |
| 403-8                                                                 | Workers covered by an occupational health and safety management system                                         | —             | —                              |
| 403-9                                                                 | Work-related injuries                                                                                          | <u>P26</u>    | —                              |
| 403-10                                                                | Work-related ill health                                                                                        | —             | —                              |
| <b>GRI 404: Training and Education 2016</b>                           |                                                                                                                |               |                                |
| 404-1                                                                 | Average hours of training per year per employee                                                                | <u>P21</u>    | —                              |
| 404-2                                                                 | Programs for upgrading employee skills and transition assistance programs                                      | <u>P18-19</u> | —                              |
| 404-3                                                                 | Percentage of employees receiving regular performance and career development reviews                           | —             | —                              |
| <b>GRI 405: Diversity and Equal Opportunity 2016</b>                  |                                                                                                                |               |                                |
| 405-1                                                                 | Diversity of governance bodies and employees                                                                   | <u>P21</u>    | <u>IR P84</u>                  |
| 405-2                                                                 | Ratio of basic salary and remuneration of women to men                                                         | —             | <u>IR P54-55</u> <u>SR P11</u> |
| <b>GRI 406: Non-discrimination 2016</b>                               |                                                                                                                |               |                                |
| 406-1                                                                 | Incidents of discrimination and corrective actions taken                                                       | —             | —                              |
| <b>GRI 407: Freedom of Association and Collective Bargaining 2016</b> |                                                                                                                |               |                                |
| 407-1                                                                 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | —             | —                              |
| <b>GRI 408: Child Labor 2016</b>                                      |                                                                                                                |               |                                |
| 408-1                                                                 | Operations and suppliers at significant risk for incidents of child labor                                      | —             | —                              |

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|---------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------|-------------------------------------|
| <b>GRI 409: Forced or Compulsory Labor 2016</b>   |                                                                                               |               |                                     |
| 409-1                                             | Operations and suppliers at significant risk for incidents of forced or compulsory labor      | —             | —                                   |
| <b>GRI 410: Security Practices 2016</b>           |                                                                                               |               |                                     |
| 410-1                                             | Security personnel trained in human rights policies or procedures                             | —             | —                                   |
| <b>GRI 411: Rights of Indigenous Peoples 2016</b> |                                                                                               |               |                                     |
| 411-1                                             | Incidents of violations involving rights of indigenous peoples                                | —             | —                                   |
| <b>GRI 413: Local Communities 2016</b>            |                                                                                               |               |                                     |
| 413-1                                             | Operations with local community engagement, impact assessments, and development programs      | <u>P12-15</u> | —                                   |
| 413-2                                             | Operations with significant actual and potential negative impacts on local communities        | —             | —                                   |
| <b>GRI 414: Supplier Social Assessment 2016</b>   |                                                                                               |               |                                     |
| 414-1                                             | New suppliers that were screened using social criteria                                        | —             | —                                   |
| 414-2                                             | Negative social impacts in the supply chain and actions taken                                 | —             | —                                   |
| <b>GRI 415: Public Policy 2016</b>                |                                                                                               |               |                                     |
| 415-1                                             | Political contributions                                                                       | —             | —                                   |
| <b>GRI 416: Customer Health and Safety 2016</b>   |                                                                                               |               |                                     |
| 416-1                                             | Assessment of the health and safety impacts of product and service categories                 | —             | <u>IR P64</u> <u>P70</u> <u>P78</u> |
| 416-2                                             | Incidents of non-compliance concerning the health and safety impacts of products and services | —             | <u>IR P64</u> <u>P70</u> <u>P78</u> |
| <b>GRI 417: Marketing and Labeling 2016</b>       |                                                                                               |               |                                     |
| 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                               | —             | —                                   |
| <b>GRI 418: Customer Privacy 2016</b>             |                                                                                               |               |                                     |
| 418-1                                             | Substantiated complaints concerning breaches of customer privacy and losses of customer data  | —             | —                                   |