



2024 ESG Report

Forging ahead, scaling our
sustainability effort

Contents



Introduction

Message from the Board	04
A Brief Look of Grant Thornton	06
Our Approach to ESG	09
Materiality Assessment	10
Approach to Our Stakeholder	11
Harmonising SDG Goals	15
2024 Performance Highlights	19

Environment

Progressing for a Better Planet

Our Environmental Journey	04
Powering Sustainability	06
Tracking Our GHG Emission Progress	36
Our Green Movement Ahead	10

Social

Investing in People

A Continuous Effort to Broaden Our Diversity	31
Women in Workplace	34
A Spirit to Go Beyond	35
Driving Employee Growth through Continuous Learning	36
Exploring and Valuing Employee Success	37
Workplace Safety through Health and Protection	37
Striking Work-Life Harmony	39
Advancing in Social Responsibility	40

Governance

Progressing for a Better Planet

Leaders of Excellence	04
Ethical Responsibilities	06
Transparency Builds Trust	10
Mitigating Risks	10
Assuring Data Privacy & Security	10
Cultivating & Maintaining Integrity	10

Appendices

POJK No.51/POJK/03/2017	04
GRI Standard Index	06
TCFD Framework	10
SASB Index	10
WEF Index	10
Cultivating & Maintaining Integrity	10

Introduction





Letter from Our CEO [D.1] [GRI: 2-22]

Dear Valued Stakeholders,

As we embark on another year of our ESG journey, I am proud to present Grant Thornton Indonesia's 2024 ESG Report. This year, under the theme "Forging Ahead, Scaling Our Sustainability Efforts," we reinforce our dedication to embedding sustainability into every facet of our operations.

Sustainability is not just a goal—it is a mindset that drives our decisions, our actions, and the way we conduct business. Over the past year, we have strengthened our internal commitment to ESG by ensuring that it is deeply ingrained in our daily operations, from how we engage with our people to how we deliver value to our clients and communities.

A key part of our commitment is **giving back to our stakeholders** through literacy, knowledge awareness, and regulatory updates. As an accounting firm, we recognise that our greatest asset is our people, and we extend our expertise and knowledge to our stakeholders through monthly **publications, webinars, and collaborative seminars**. These initiatives provide valuable insights into market trends, business strategies, and evolving regulations, helping businesses navigate the complexities of an ever-changing landscape.

Our progress in **carbon footprint** reduction is a testament to our unwavering commitment to environmental stewardship. By refining our operational efficiency and optimising energy consumption, we have made meaningful strides in reducing emissions. We are not just setting targets; we are actively measuring and accelerating our progress toward a sustainable future.



Additionally, we have taken significant steps to **enhance our cybersecurity infrastructure**. With digital transformation being at the core of modern businesses, securing our data and protecting our clients has never been more critical. Through investments in advanced software, malware prevention, and risk mitigation strategies, we are ensuring that trust and security remain at the forefront of our business practices.

Our focus on **social and women empowerment** continues to evolve, and we remain dedicated to driving positive change in these areas. We strive to allocate our revenue toward **economic impact initiatives** that support social, environmental, and governance-related activities, reinforcing our commitment to responsible business practices.

However, our work does not stop here. The road ahead requires continued collaboration, innovation, and a shared responsibility among all stakeholders. Together, we can make sustainability a fundamental part of business, fostering growth that is not only profitable but also responsible and enduring.

Thank you for being part of this journey. Your trust and support fuel our drive to build a future where business success and sustainability go hand in hand.

Johanna Gani

CEO, Grant Thornton Indonesia



Message from Our ESG Committee [D.1] [GRI: 2-22]

At Grant Thornton Indonesia, we strive to put ESG at the core of our operations. We believe that sustainability is not merely a matter of compliance but a strategic imperative that drives long-term value for our stakeholders and the planet. This year, I am proud to share the meaningful strides we've made in aligning our business practices with our ESG goals.

Our environmental efforts have delivered measurable results. We achieved a 76% reduction in our total emissions, which underscores our commitment to transitioning to a low-carbon economy.

On the social front, we continued to foster a more diverse and inclusive workplace. With women representing 57% of our total workforce, we are not only meeting but exceeding industry benchmarks for gender diversity. Our efforts to promote inclusivity extend beyond numbers — they reflect our culture of respect, equal opportunity, and empowerment for all employees.



Governance remains a critical pillar of our ESG strategy. Over the past years, we significantly strengthened our cybersecurity infrastructure and invested in enhanced data protection measures to ensure that restricted information of our stakeholders are properly safeguarded. These advancements in governance help build trust and resilience, enabling us to better navigate the dynamic and complex global environment.

Looking ahead, we remain focused on building on this momentum. Our future plans include setting science-based targets for continued emissions reductions, maintaining our diversity and inclusion initiatives, and embedding ESG metrics more deeply into our decision-making. We hold ourselves accountable to our stakeholders and are confident in our ability to drive meaningful, lasting impact for our planet and our future generations.

Marvin E. Camangeg
Head of ESG Committee, Grant Thornton Indonesia



Grant Thornton Global at a Glance

We're a network of independent assurance, tax, and advisory firms with more than 76,000 people in 150 markets. We're here to help dynamic organisations unlock their growth potential.



USD 8bn
global revenues in USD



76,000+
people



150+
markets



700+
offices



8.72
client satisfaction rate based on our four key engagement drivers.

As per 12,000 responses from 33 member firm include in the ClientVoice global benchmarking report.

2024 global revenue by service line (USD)



Awards



2021 Innovation Management Award for 'Best Innovation' by IdeaScale, a cloud-based software company that provides the platform for our global Innovation Exchange



Top 50 global employer for diversity and inclusion (D&I) in 2019 by Universum



2020 EMCC Global Coaching Award winner by the European Mentoring & Coaching Council

Regional numbers





About Grant Thornton Indonesia

Grant Thornton Indonesia is member firm of Grant Thornton International Ltd (GTIL), one of the world’s leading organisations of independent audit and assurance, tax and advisory services. Since 1992, Grant Thonrton Indonesia help privately owned, public listed, and public sector clients to unlock the potential of growth through investing the time of our partners and team to truly understand your business, giving a real insight, and fresh perspective to keep you moving forward.

30+

years of service in
Indonesia

600+

employees

36

partners and directors

General Information [C.2] [GRI: 2-1]

Company	Grant Thornton Indonesia
Head Office	Sampoerna Strategic Square Tower, Jl. Jenderal Sudirman No.3 level 25, RT.3/RW.4, Karet Semanggi, Kecamatan Setiabudi, Kota Jakarta Selatan, Daerah Khusus Ibukota Jakarta 12930
Chief Executive Officer	Johanna Gani

Our vision [C.1] [GRI: 2- 23]

Becoming a dynamic,
significantly influential and the
most preferred organisation by
unlocking potential for growth

Our mission [C.1] [GRI: 2-23]

Grow the firm

Protect the firm

Our commitment to culture [C.1] [GRI: 2-23]



Association memberships

No.	Association Name	Role
1	IAI (Indonesia Institute of Accountants)	Member
2	IAPI (Indonesian Institute of Public Accountants)	Member
3	British Chamber of Commerce	Member
4	Castle Asia	Member



What We Offer ^[C.3] ^[C.4]

Privately owned, publicly listed and public sector clients come to us for our technical skills and industry capabilities but also for our different way of working. Our partners and teams invest the time to truly understand your business, offer a pragmatic solutions with a high agility and responsiveness, and create a collaborative efforts to ensure and actualise a brand new improvement and growth.

Our services ^[C.3] ^[C.4]



Assurance

- Audit of Financial Statements
- Review of Financial Statements
- Technical Advice and Training
- Other Assurance and Related Services
- ESG Assurance



Tax

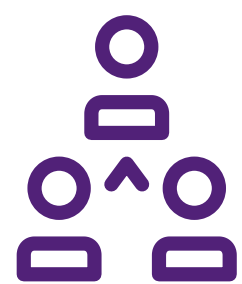
- Tax Compliance
- Tax Review
- Tax Advisory
- Tax Litigation
- Transfer Pricing (TP)
- Special Assignments



Advisory

- Business Consulting
- Business Risk Advisory
- Transactions Advisory
- Information Technology Advisory
- ESG Advisory
- Forensic Advisory
- Human Capital Advisory
- Business Process Solutions

Business scale ^[C.3]



Number of employees

2024

627

2023

579

2022

498





Our Approach to ESG [A.1] [GRI: 2- 24]

ESG Strategy Pillars

Our Sustainability/ Environmental Goals

Encompasses Grant Thornton Indonesia's activities that directly and indirectly impact the environment.

- Report our GHG emission to external parties per 2025
- Reduce our total GHG emissions per employees by 40% per 2030
- Achieve net-zero GHG emissions per 2030

Our DE&I Goals

We foster a diverse, inclusive culture that empowers all through equal opportunities and meaningful engagement.

- Maintain balance of total employees between women and men
- Maintain equal opportunity for women to be future partners, principles, directors, and leaders

Our People - Social Goals

Grant Thornton Indonesia fosters a diverse, inclusive workplace that upholds human rights and prioritises employee well-being, safety, and growth.

- Educate 100% of Grant Thornton colleagues on environmental and sustainability initiatives
- Maintain balance to improve internal promotions for leadership position compared to external hiring by 2023

All of the aforementioned goals are underpinned by strong corporate governance, regulatory compliance, ethical standards, global security adherence, and responsible business practices. Governance serves as the foundation of our firm in achieving its overarching objectives.



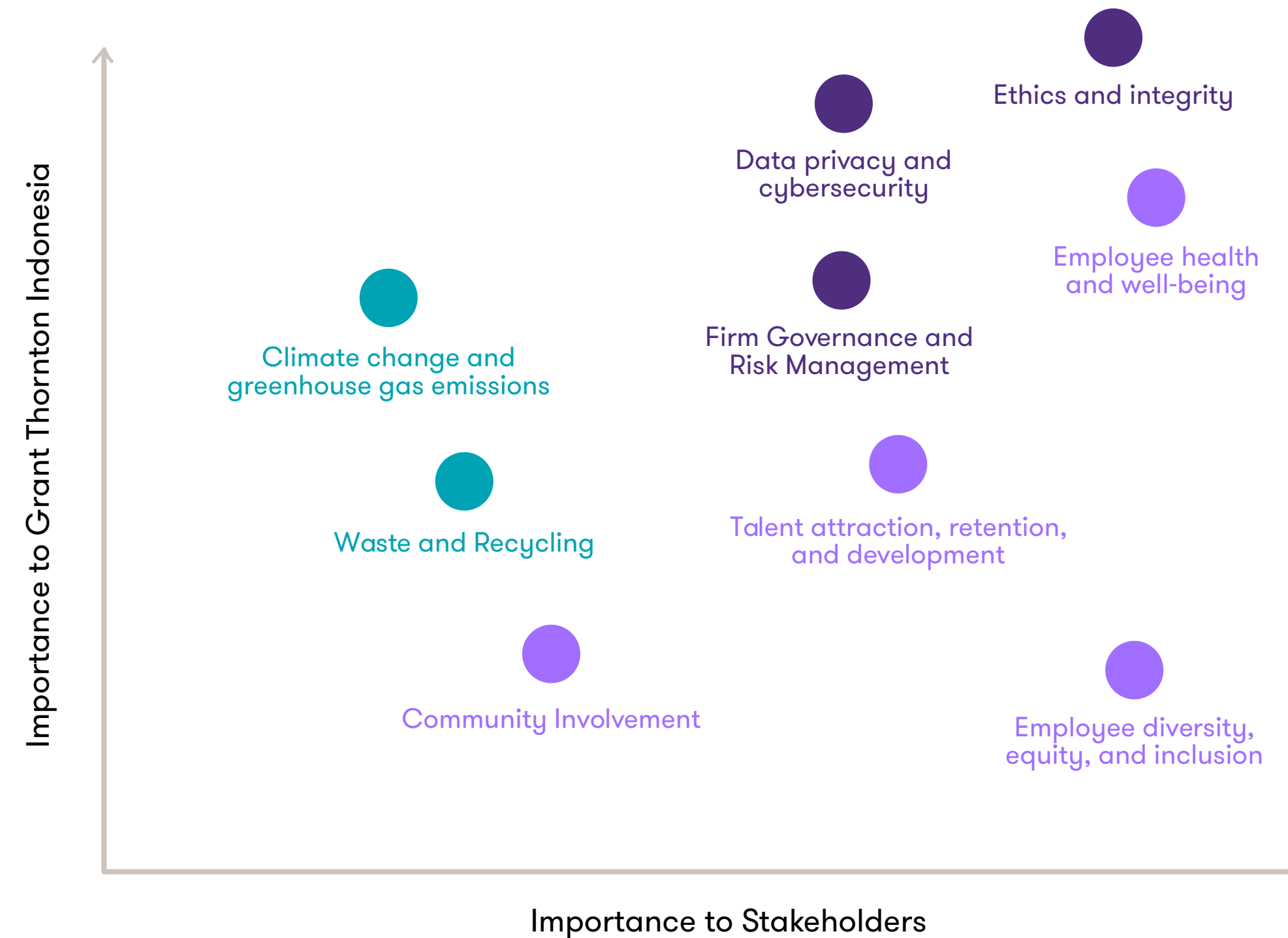
Materiality Assessment [GRI: 3 - 2] [GRI: 3-3]

Identifying the most material issues

“

At Grant Thornton Indonesia, **governance** is our top priority, ensuring **ethics, integrity, cybersecurity, and risk management** drive trust and resilience. We also invest in our **people**, fostering **well-being, talent development, and diversity** while engaging in **community initiatives**.

We also uphold our environmental responsibility by addressing **climate impact, emissions, and waste reduction**. Our materiality assessment guides us in creating lasting value for stakeholders.



Environment

- Climate Change and Greenhouse Gas Emissions
- Waste and Recycling

Social

- Employee Health and Well-Being
- Talent Attraction, Retention and Development
- Employee Diversity, Equity, and Inclusion
- Community Involvement

Governance

- Ethics and integrity
- Data Privacy and Cybersecurity
- Firm Governance and Risk Management



Approach to Our Stakeholders [E.4] [GRI: 2 – 29] [GRI : 3-1]

Strengthening Our Sustainability Strategy Through Stakeholder Engagement

“

At Grant Thornton Indonesia, stakeholder engagement is key to our sustainability strategy. By understanding and incorporating stakeholder needs, we develop impactful strategies that align with global ESG standards, including GRI, SASB, TCFD, and U.N. SDGs. Our approach includes:

- **Stakeholder Insights**
Gathering input through surveys and meetings to identify ESG priorities.
- **Impact Evaluation**
Assessing operational impacts to address concerns and optimise opportunities.

Through continuous engagement and adherence to international best practices, we drive sustainable growth and responsible business operations.

Stakeholder Group	Basis For Stakeholder Determination	Methods and Frequency of Engagement	Stakeholders Expectation
Grant Thornton Partners, Directors, and Leadership Teams	Our partners, directors, and leadership teams play a crucial role in shaping strategy, driving initiatives, and providing insights across ESG aspects	Quarterly Meeting through in-person and virtual meetings scheduled by Human Capital Department	Aligning firm targets, enhancing operations, and formulating strategic decisions
GT-Zen (Our Employees)	The firm believes that our employees are our greatest assets and that their voices matter	GT-Zen employees can voice concerns daily through buddies, mentors, Human Capital, or the whistleblowing channel. The firm also conducts a biennial People Voice Survey and annual town halls and ESG surveys	Alignment of the firm targets, as well as compensation and benefits
GTIL and Other Member Firms	The firm consistently updates and complies with GTIL policies while engaging with member firms for market insights and collaboration opportunities	We hold regular meetings for regulatory updates and new methodologies, as well as monthly inter-firm discussions to stay connected	Good corporate governance & compliance as well as business improvement
Clients	The firm prioritises client satisfaction by ensuring the highest quality of delivered services	We stay connected with our clients through monthly publications and periodic Client Voice Surveys	High quality services
Our Communities (incl. Education Partners)	We actively engage with our community as part of our commitment to giving back	We conduct annual CSR programs through social activities or knowledge-sharing webinars as well as recruitment events collaboration	People empowerment and positive contributions
Our Suppliers/ Vendors	Our procurement team oversees supplier relationships, conducting screening and evaluating the quality of goods and services delivered	We engage with our suppliers and vendors periodically in a case of regular socialisation or joint-event collaboration	Green procurements that supports sustainable business growth
Regulatory, Government, Professional Bodies, and Professional Associations	The firm complies with government policies and collaborates with professional bodies to shape practices and stay current	Periodic meeting with Regulators, standard setters, & professional bodies both either in-person or virtual meetings	Good corporate governance, regulatory compliances, and market updates
Media	The firm relies on the media to promote and increase public awareness towards market trends, regulatory updates as well as other relevant news	Regularly through press releases, events, and media gathering	Information and news



Approach to Our Stakeholders ^[F.28]

How we nurture to grow

Writing is an appropriate instrument to express perspectives, ideas, and insights that can have an impact on stakeholders. We produce publications with a wide-range of coverage including all service lines and industries through our channels:

Viewpoints

We regularly present actual and updated information prepared directly from our experts on both information and regulatory updates. One of which is the development of the world of ESG and cybersecurity. Not only that, but we also ensure that global information is included which can be accessed on our [website](#) page.

Press release

Our Press Release segment offers concise, five-minute reads that distill the latest news, enriched with forward-looking perspectives. Through this platform, we not only explore current developments but also share timely updates on our key events, initiatives, and strategic activities.



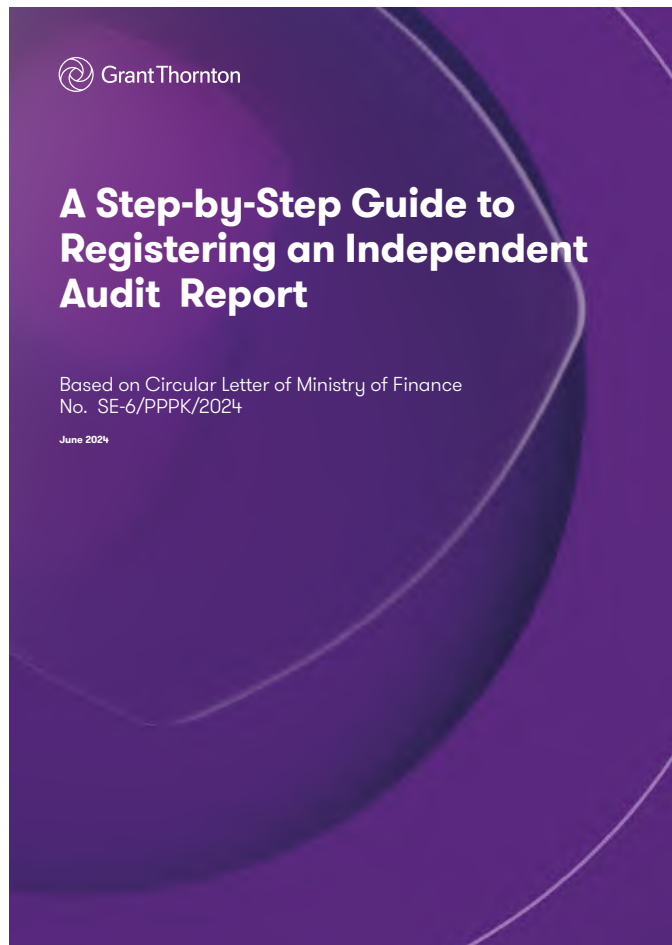
Our report

Domestic and global market developments are of interest to stakeholders which we then present through the 'Economic Outlook 2023' report. In fact, 2023 is also the first year Grant Thornton Indonesia releases the 'ESG Report' as a form of commitment to sustainability which will then become our annual agenda.



Approach to Our Stakeholders ^[F.28]

Our key publication



A Step-by-Step Guide to Registering an Independent Audit Report

Update of registration process of the Independent Auditor's Report based on Circular Letter of Ministry of Finance No. SE-6/PPPK/2024



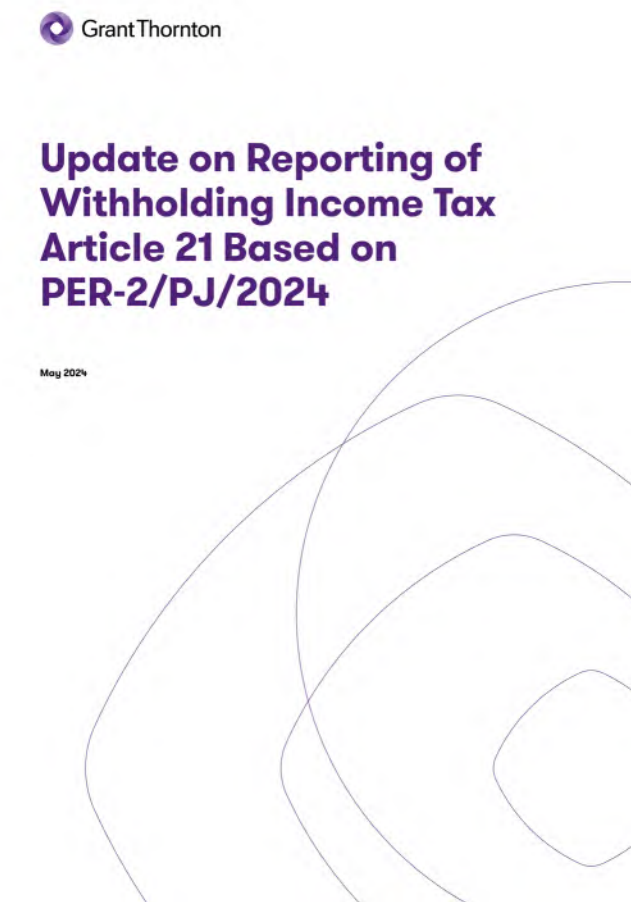
The Evolving Landscape of Feminism for Empowering Women in an Inclusive Tomorrow

Empowering the role of women to bring a balanced representation of women and men in all sectors



Maturitas Perbankan Digital sebagai Alat Tokor Ukur Perbankan Digital di Dunia

An indicator to assess the model, industry practice, market positioning, compliance, and improvement for banking sector through digital maturity assessment



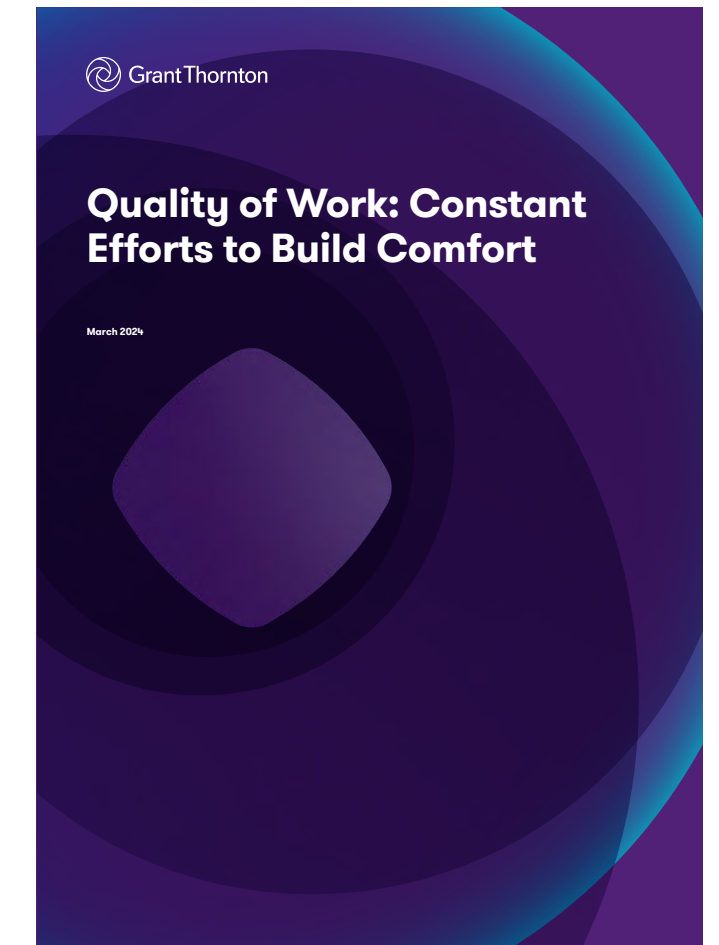
Update on Reporting of Withholding Income Tax Article 21 Based on PER-2/PJ/2024

Introduction to a new form and procedure for reporting tax deductions on individual payments based on Article 21 and Article 26 of the Income Tax Law (WHT21/26)



Transitioning a Greener Indonesia through Carbon Tax

Implementation of green initiative in Indonesia and how carbon tax is applied



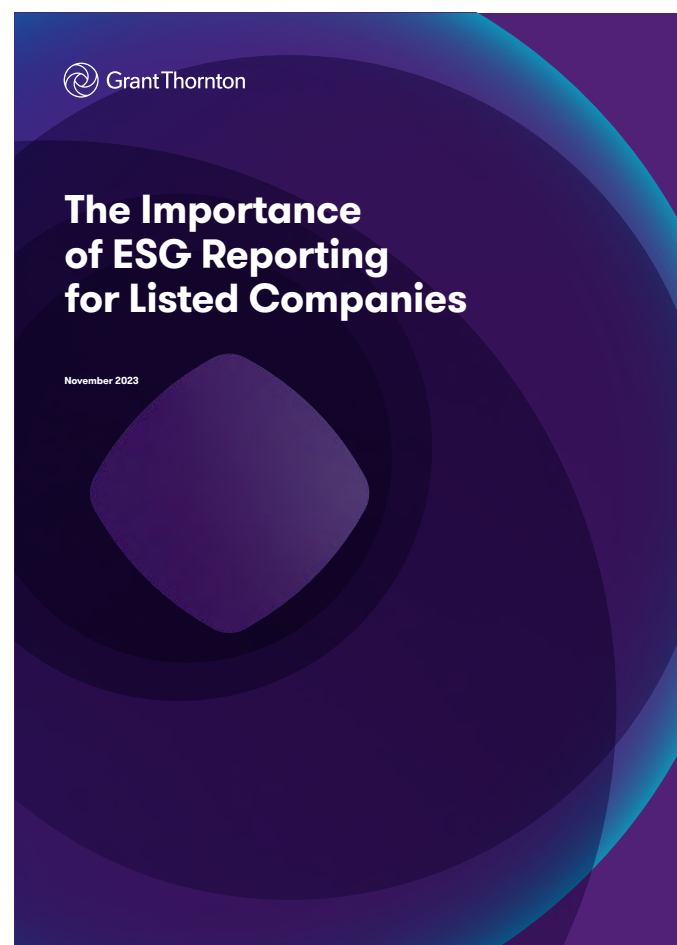
Quality of Work: Constant Efforts to Build Comfort

A key to client's satisfaction is begin with the comfort and contentment of the company's employees



Approach to Our Stakeholders [F.28]

Our key publication



The Importance of ESG Reporting for Listed Companies

A handbook of ESG-related matters for listed companies



Private Equity Financial Accounting Standards (SAK EP): Simpler Financial Accounting Standards

Update of accounting standards which effectively applied on January 1, 2025



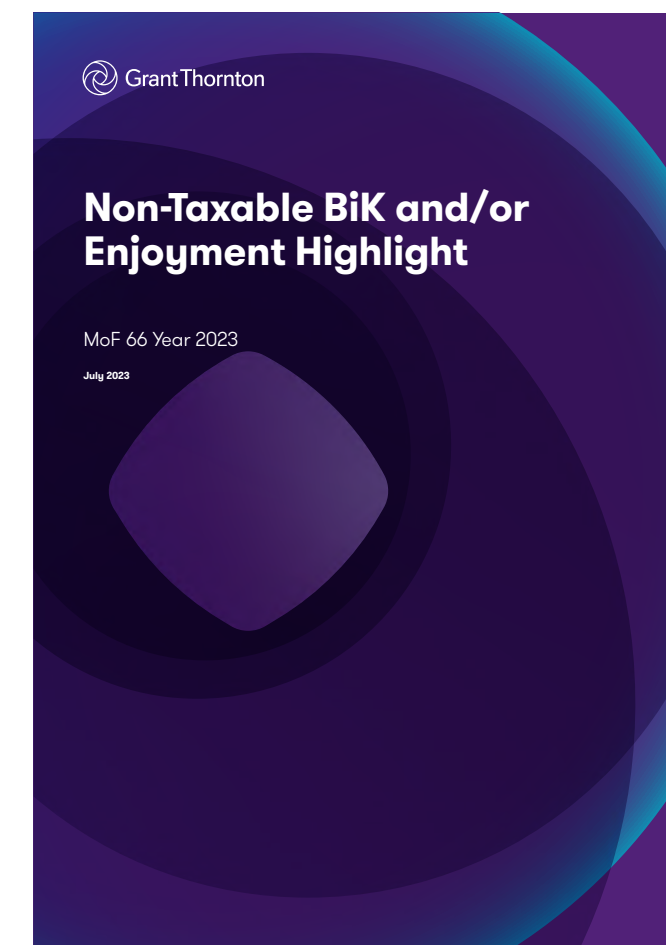
Cybersecurity Cases Widely Discussed on Social Media in 2023

Viral cybersecurity cases as the digital technology keep evolving and spread both positive and negative effects to its users



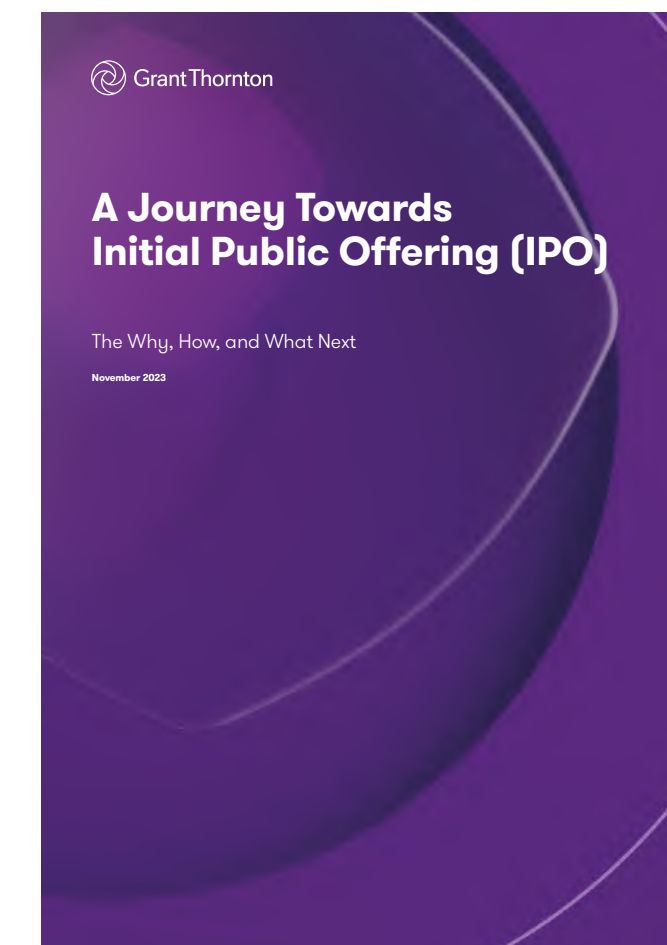
Mental Health Inclusivity in the Workplace

How psychological safety effect to create a supportive working environment



Non-Taxable BiK and/or Enjoyment Highlight

A regulation on the deductibility and taxability of BiK and/or enjoyment which shall provide more guidance to both employer and employee to take action



A Journey Towards Initial Public Offerings (IPO)



Revealing the why, how, and action steps for companies to go public

and many more..



Harmonising SDG Goals ^[F.26]


Fostering sustainable impact through cohesive and forward-thinking initiatives

SDG	National Target	GT Achievement 2024	GT Achievement Strategies
Goal 4: Quality Education 	4.2.2 - Level of participation in organised learning by gender	Grant Thornton Indonesia’s workforce comprises well-educated professionals, with all employees having at least a high school education. Among them, 89% of women and 91% of men hold a bachelor’s degree	Firm ensures equal access to learning opportunities by providing targeted, flexible training programs that cater to diverse needs. We actively track participation by gender, using data to refine strategies and maintain balance. Through mentorship and leadership support, we foster a culture of continuous learning, ensuring both men and women have equal opportunities for professional growth
	4.3.1 - Participation rates of adolescents and adults in formal and non-formal education and training in the past 12 months, by gender	Our Learning and Development team consistently delivers comprehensive training programs, encompassing both hard and soft skills, to enhance competencies across all levels and service lines. In 2024, the firm has provided trainings to both women & men employees with participation rate of 57% & 43%, respectively	We will enhance Learning & Development by increasing participation, refining content, and leveraging mentorship. Impact will be measured through data insights and KPI tracking, with a focus on gender balance and future-ready skills to align with business goals
Goal 5: Gender Equality 	5.2.2 - The proportion of women in managerial positions	As of the reporting period, 44% of managerial levels- including Manager, Director, and Partner-are held by women	As part of our social and DE&I goals, we are committed to maintaining gender balance in leadership
	5.b.1 - Proportion of individuals who own/control a mobile phone	All GT-Zens utilise mobile phones and office-provided laptops for work, personal needs, and self-development	We optimise devices with essential tools, security, and training to enhance productivity, learning, and digital accessibility
	5.c.1 - Availability of systems to track and make common allocations for gender equality and women’s empowerment	We currently use a simple tracker in an Excel sheet to monitor our women’s empowerment programs and track participants’ engagement	We will strengthen women’s empowerment through mentorship, leadership training, and career development for greater growth and representation



Harmonising SDG Goals [F.26]


Fostering sustainable impact through cohesive and forward-thinking initiatives

SDG	National Target	GT Achievement 2024	GT Achievement Strategies
Goal 8: Decent Work and Economic Growth 	8.5.1 - Average hourly wage of workers	We comply with government regulations on the minimum wage rate in Jakarta	We ensure compliance with Jakarta’s minimum wage regulations by regularly reviewing policies, conducting audits, and adjusting salaries accordingly to uphold fairness and legal standards
	8.8.1 (a) - Number of companies implementing K3 norms	Sampoerna Strategic Square provides dedicated personnel, risk mitigation tools, and disaster simulation training which we consistently participate in	We enhance workplace safety by actively participating in Sampoerna Strategic Square’s disaster simulations, utilizing risk mitigation tools, and collaborating with dedicated personnel to ensure preparedness and resilience
Goal 9: Industry, Innovation and Infrastructure 	9.4.1 (a) - Percentage change in CO2 emissions/ GHG emissions	As of 2024, the firm has reported of the reduction of GHG emission intensity by 77%, from 2.97 MTCO2e to 0.66 MTCO2e	We will keep our efforts in reducing our carbon footprints and achieved net-zero emission by 2030 by implementing various strategies
	9.4.1 (b) - Industrial sector emission intensity	In the consulting and business services sector, emission intensity is generally lower compared to more energy-intensive industries like manufacturing or transportation. We strive to keep maintaining our reduction efforts to meet the market average in the same industries	Grant Thornton Indonesia remains committed to minimising emission intensity by continuously improving energy efficiency, optimising office operations and promoting sustainable business practices
Goal 10: Reduced Inequalities 	9.4.1 (b) - Industrial sector emission intensity	Grant Thornton Indonesia is a part of member in IAI, IAPI, British Chamber of Commerce, and Castle Asia	Our firm always strives to engage with relevant memberships, associations, as well as communities to strengthen industry collaboration, uphold professional standards, and expand market opportunities



Harmonising SDG Goals [F.26]


Fostering sustainable impact through cohesive and forward-thinking initiatives

SDG	National Target	GT Achievement 2024	GT Achievement Strategies
Goal 12: Responsible Consumption and Production 	12.1.1 - Plan and implementation of the Strategy for the Implementation of Sustainable Consumption and Production Pattern Targets	Our firm promotes sustainable consumption and production through a digital-first approach, reducing paper use with cloud-based systems, e-signatures, and digital reporting. We practice mindful water consumption, ensure effective waste segregation, and implement responsible e-waste disposal	We will continue fostering initiatives to ensure the effective implementation of our GHG reduction strategy through mindful and responsible consumption within the organisation
	12.5.1.(a) - The amount of waste generated that is recycled	In 2024, we launched our CSR program in waste management but have not yet tracked our recycled waste output. In 2025, we aim to start tracking this data to measure our progress effectively	Tracking our progress in implementing mindful waste management is one of our focus areas; therefore, we will engage with partners to ensure efficient tracking
	12.6.1 - Number of companies that publish their sustainability reports	Our first ESG report was released in March 2023, demonstrating our commitment to sustainability and supporting the government’s goal of achieving net-zero emissions	Through our ESG services, we aim to help more clients publish sustainability reports in compliance with regulations while contributing to collective commitments toward the SDGs
	12.8.1 (a) - Number of formal education units and institutions/ communities that care about and have an environmental culture	Grant Thornton Indonesia collaborates with Indorelawan on the #Bijakplastik initiative, focusing on recognising, sorting, and processing waste	The company strives to uphold the CLEARR+T culture and an environmentally conscious mindset by regularly promoting awareness and conducting workshops, ensuring that all GT-Zens embody these values



Harmonising SDG Goals [F.26]

Fostering sustainable impact through cohesive and forward-thinking initiatives

SDG	National Target	GT Achievement 2024	GT Achievement Strategies
	Goal 13: Climate Action		
	13.2.2 – The amount of Greenhouse Gas (GHG) emissions per year	In 2024, the total GHG emission was 413.12 MTCO2e reduced by 76% from 1,722 MTCO2e in 2023	To sustain our performance, we will enhance our initiatives by optimising energy efficiency, increasing the use of renewable energy, and promoting sustainable workplace practices. Continuous monitoring, data-driven improvements, and employee engagement initiatives will ensure we maintain and further reduce our carbon footprint, reinforcing our commitment to long-term sustainability
	13.2.2 (a) – Potential reduction in Greenhouse Gas (GHG) emissions	Our initial target was a 40% per capita emission reduction by 2030, but we achieved a remarkable 76% reduction in 2024	We will maintain this performance and aim to keep emissions as close to zero as possible by implementing our GHG Reduction Strategy
	13.2.2 (b) – Potential reduction in Greenhouse Gas (GHG) emission intensity	We initially aimed for a 40% per capita emission reduction by 2030, but in 2024, we surpassed expectations with an impressive 76% reduction	We are committed to maintaining this achievement and further minimising emissions by implementing our GHG Reduction Strategy. This includes optimising energy efficiency, adopting sustainable practices, and leveraging innovative technologies to keep emissions as close to zero as possible while ensuring long-term environmental impact reduction



2024 Performance Highlights [B.2] [B.3]

Economic performance [B.1] [GRI 201-1]

10%

An increase in growth of Direct Economic Value Generated (DEV&G) in 2024

17.69%

An increase in growth of Direct Economic Value Distributed for Operating activities in 2024

8.96%

Portion of Economic Value Distributed only for ESG-related activities compared to DEV&G in 2024

Total Economic Value Distributed for ESG Activities consisted of our three main activities, such as:

Environmental Activities

The firm has allocated 0.24% of ESG-related spendings for Corporate Social Responsibilities activities & Internal Waste Management Awareness.

Social Activities

18.81% of our ESG-related spending was allocated to internal social activities, including outings, townhalls, Women's Day, and GT Match, reflecting our commitment to employee well-being as our most valuable asset.

Governance - related activities

Governance, Compliance, and Risk Management led our ESG investments at 80.95%, underscoring our unwavering commitment to data security, protection, and ethical business practices.





2024 Performance Highlights [B.2] [B.3]

ESG performance



Environmental Performance

15%

increased in emission from Scope 2

81%

decreased in emission from Scope 3

76%

decreased in total emissions from Scope 1 & 2, and 3

77%

decreased in total emission intensity

Social & Diversity, Equity, and Inclusivity Performance

57%

of female employees vs 43% of male employees as we strive to maintain the balance

44%

of female leaders vs 56% of male leaders, as we strive to maintain the balance

100%

of new hire employees received briefing about Firm ESG Initiatives

61.3%

of internal promotions for leadership position compared to external hiring

Responsible Business Practices

73%

of total ESG spending was allocated for Governance-related activities such as for system migration, Data protection & cybersecurity etc

100%

of new hire employees received Code of Conducts & Ethics Briefing

100%

of whistleblowing cases received were solved



Tracking Our Progress ^[B.2]

Milestones Achieved verses Target Goals

Our People - Social Goals

Our Goal	Target	Target By	2023 - Baseline	2024 - Progress
Educate 100% of Grant Thornton Indonesia colleagues on environmental and sustainability initiatives	100% of all employees	2025	100% of Grant Thornton Indonesia Leaders	100% of new hire employees Grant Thornton Indonesia
Maintain balance to improve internal promotions for leadership position compared to external hiring	75% internal promotion achieved	2030	59.5% of internal promotion	61.3% of internal promotion

Our DE&I Goals

Our Goal	Target	Target By	2023 - Baseline	2024 - Progress
Maintain balance of total employees between women and men	50%:50% between men & women	2030	61% of women employees & 39% of male employees	57% of women employees & 43% of male employees
Maintain equal opportunity for women and men to be future partners, principals, directors or leaders	50%:50% between men & women	2030	51% of women leaders (Partners, Directors, Managers)	44% of women leaders (Partners, Directors, Managers)



Tracking Our Progress ^[B.2]

Milestones Achieved verses Target Goals

Our Sustainability – Environment Goals

Our Goal	Target	Target By	2023 - Baseline	2024 - Progress
Report our GHG emission external parties including to SBTi and Carbon Disclosure Project (CDP)	To report to SBTi	2025	Report to Grant Thornton Indonesia Stakeholders	We are currently preparing the required documents for submission to SBTi and CDP. This year, we plan to submit our report to GRI
	To report to CDP			
Reduce our total GHG emissions per employees (Scope 1, 2, and 3) by 40%	1.78 total emission intensification per capita	2030	2.97 total emission intensification per capita	0.64 total emission intensification per capita
Achieve net-zero GHG emissions	Partner with non-governmental organisations (NGO) for carbon offsetting action	2030	Refer to out Carbon Offset Strategy	We are working towards reducing our GHG emissions to nearly zero. Each year, we commit to partnering with NGOs through our CSR initiatives to accelerate this mission

Tracking our progress is essential to ensuring we stay on course toward our sustainability goals. By comparing milestones achieved against our target objectives, we gain valuable insights into our strengths and areas for improvement. Each step forward—whether in **reducing GHG emissions, strengthening governance, or enhancing employee well-being**—reinforces our commitment to long-term impact. While we celebrate our achievements, we remain focused on continuous improvement, leveraging strategic partnerships and data-driven approaches to bridge any gaps. This ongoing evaluation not only keeps us accountable but also drives us closer to our vision of sustainable growth and resilience.





Our Sustainability Journey ^[F.1] ^[F.25]

Mangrove Planting

100+ mangrove planted to reduce risk of abrasion and flooding

2018

Be Able, Be Noble

Our comittment to reducing inequality through embrace and empower special-needs

2021

Building Hope through Homes

By partnering with Habitat for Humanity, we built 15 houses, renovated 32 houses and 2 schools in the Tangerang & Gresik areas

2022

Bijak Plastik

7.9km walking tour to a waste bank, crafting goods from waste, and a week challenge of cut out plastic usage

2023

Mindful Consumption #WhatRemains

Waste segragation based on coded-bin provided and encouraging mindful consumption

2024

Environment

Progressing for Better Planet





Our Environmental Journey [F.23] [GRI: 2-23]

Progressing for Better Planet

At Grant Thornton Indonesia, our commitment to sustainability is deeply rooted in our business ethos. As part of our environmental responsibility, we continuously seek to reduce our carbon footprint, improve energy efficiency, and contribute to a greener future through impactful initiatives. By integrating Environmet, Social, and Governance (ESG) considerations into our daily operations, we aim to drive long-term positive change for our stakeholders and the planet.

Our journey in Sustainability was officially started from 2023 by identifying five priorities focused on the environment initiatives such as:

- 1 Reducing our physical footprints**
by implementing a hybrid working model and virtual recruitment events
- 2 Minimising GHG emissions**
related to business travel and office operations
- 3 Reducing consumption and promoting recycling of consumables,**
including paper use (e-signature implementation), cartridge and toner use, bringing your own tumblr, metal cutlery, lunch box, and metal straw
- 4 Promoting waste management & recycling**
within the internal organisation
- 5 Reducing consumption and promoting recycling of electronic equipment**
Including the use of laptop lease for internal employees, and unused electronics to be recycled by third parties

In 2024, we continued our efforts in implementing the five priorities and have curated our CSR activities following this initiatives. Throughout this period, there were no complaints regarding compliance with environmental regulations directed at Grant Thornton Indonesia



Our Efforts Towards our GHG Reduction Commitments

Recognising the critical role of businesses in mitigating climate change, we strived to implement our GHG reduction strategies in order to minimise our environmental impact.

Our GHG Commitments		Our Efforts
1	Net Zero by 2030	To further reduce our carbon footprint, we consistently implement flexible work arrangements, minimise carbon-intensive business trips, utilize low-carbon transport where feasible, and adopt a paperless, digital-first approach
2	Implementing Low-Carbon Operations	We continue optimising energy consumption and waste management by increasing the use of energy-efficient appliances, promoting responsible usage among employees, and implementing waste segregation
3	Employee Engagement	During this reporting period, the firm organised various activities to strengthen employee engagement and team bonding, including GT Outing, townhall meetings, celebrations, and gatherings
4	Collaboration with Clients and Partners	Our BD & Marketing teams have collaborated with multiple parties on social and environmental initiatives, including knowledge sharing, client updates, and CSR activities
5	Reporting and Accountability	Data privacy and cybersecurity, ethics and integrity, and firm governance are critical priorities for our firm. To strengthen these areas, we have implemented several improvements

Our Environmental Journey (cont'd) [F.23] [GRI: 2-23]

Potential Implications, Risks & Opportunities due to Climate Change

For accounting and consulting firms like Grant Thornton Indonesia, climate change presents financial implications, risks, and opportunities that influence operations, client services, and long-term strategy. Below are the key aspects we have identified:

Potential Risks Identified	Mitigation Strategies
1 Regulatory Compliance Coast Compliance with ESG standards requires investment in training, technology, and frameworks	<ul style="list-style-type: none">Invest in ESG training for employees to stay ahead of evolving regulations (e.g., ISSB, CSRD, TCFD)Develop internal ESG compliance frameworks to streamline reporting for both the firm and its clients
2 Operational Risk Rising energy prices, price inflation, flood and transition costs for greener office spaces	<ul style="list-style-type: none">Implement energy-efficient office spaces and promote remote/ hybrid work models to reduce carbon footprint and overhead costsOptimise travel policies by prioritising virtual meetings and low-emission transport options
3 Reputational & Legal Risk Failure to meet ESG commitments or provide accurate sustainability assurance may impact client trust and lead to legal scrutiny	<ul style="list-style-type: none">Strengthen due diligence and verification processes for ESG reporting and assurance to ensure credibilityMaintain transparency in sustainability commitments and publish regular ESG performance updates
4 Client Portfolio Risk Clients in high-carbon industries may face financial instability, impacting consulting demand and fee recovery	<ul style="list-style-type: none">Diversify service offerings to attract clients in sustainable industries (e.g., renewable energy, circular economy)Offer advisory services to help high-carbon clients transition toward sustainable business models
5 Talent Attraction and Retention Firm not prioritising sustainability may struggle to attract and retain top talent	<ul style="list-style-type: none">Enhance ESG commitments and integrate sustainability into company culture to attract purpose-driven employeesEstablish green workplace initiatives (e.g., sustainable office design, employee volunteering programs)

Opportunities

As a business, we always strive to see the bigger picture—where there is risk, there is also opportunity. We have identified several key growth potentials for our business in the future, including:



Growth in ESG Advisory Services



Demand in Assurance & Compliance Services



Demand in Green Investment Advisory



Operational Efficiencies



Industry Leadership



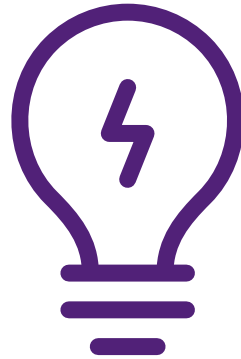


Powering Sustainability

Energy & Emission [F.6] [F.7] [F.11] [F.12] [GRI : 302-1]

In 2023, we initiated energy and carbon footprints consumption monitoring in our office, focusing on electricity usage, employee commuting, business travel, and paper and cartridge/ toner consumption. Additionally, we began collecting emission data to establish a baseline aligned with our sustainability goals. To measure our carbon footprint, we adopted a calculation methodology based on the Environmental Protection Agency’s (EPA) Center for Corporate Climate Leadership Greenhouse Gas Inventory Guidance, incorporating emission factor data from the Directorate General of Electricity, Republic of Indonesia.

This year, we are proud to report progress in tracking our overall carbon footprint, with notable improvements in reducing GHG emissions compared to the previous year.

 Electricity Consumption	Period	Total in kWh	Employees	Electric Intensity*
	2024	133,029	627	212.17
	2023	115,679	579	199.79
	2022	77,988	498	155.98

Our electricity and water supply are managed by Sampoerna Strategic, which sources its power from a combination of PLN and solar panels installed on the building’s roof. In 2024, electricity intensity* increased by 6.19% compared to the previous year. To address this, the firm continues to promote awareness among GT-Zen on efficient and responsible electricity usage, aiming for potential reductions in the future.

*Electricity Intensity is based on electricity consumption per capita or employee

Waste [F.5] [F.13] [F.14]

Our company promotes sustainability through several waste management initiatives. In partnership with Indorelawan, we educate employees on waste segregation into organic (green bin), inorganic (yellow bin), and hazardous categories (red bin). These bins are strategically placed throughout the office, enabling employees to responsibly manage their waste.

We also launched a marketing challenge to collect and recycle cosmetics waste with partners like Demi Bumi and Kertabumi, repurposing the recycled materials into company merchandise. Regular waste is managed by building services, while our IT department has implemented a laptop leasing program, recycling or refurbishing broken devices to minimise e-waste.



Water and Effluent [F.8] [F.13] [F.14] [GRI : 303-1]

Water usage and effluent at Grant Thornton’s office, overseen by building management, mainly support employees’ daily activities. Although we operate in areas without significant water stress, we remain conscious of our water consumption. While we do not yet have a systematic water efficiency program, Although a formal water efficiency program is not yet in place, we are dedicated to fostering awareness within the organisation to encourage responsible water use. As of this reporting period, no significant spills have occurred.



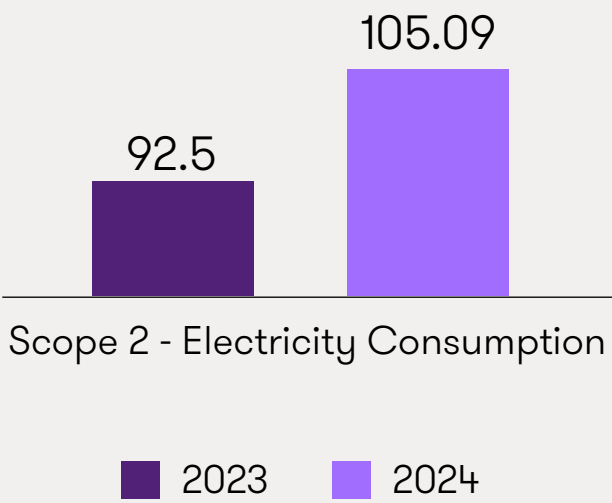
Tracking Our GHG Emission Progress

Our Parameters [F.11] [GRI : 302-2] [GRI : 302 - 3] [GRI : 302 - 4] [GRI : 302 - 5]

Scope 1 & 2 [GRI : 305-1] [GRI : 305 -2]

- As an accounting services firm, Grant Thornton Indonesia does not generate direct GHG emissions from its own sources, making scope 1 inapplicable.
- We do not operate company-owned vehicles or consume natural gas directly.
- For scope 2, AC and refrigerant consumption are included in our total electricity usage, with emissions calculated using a location-based approach.

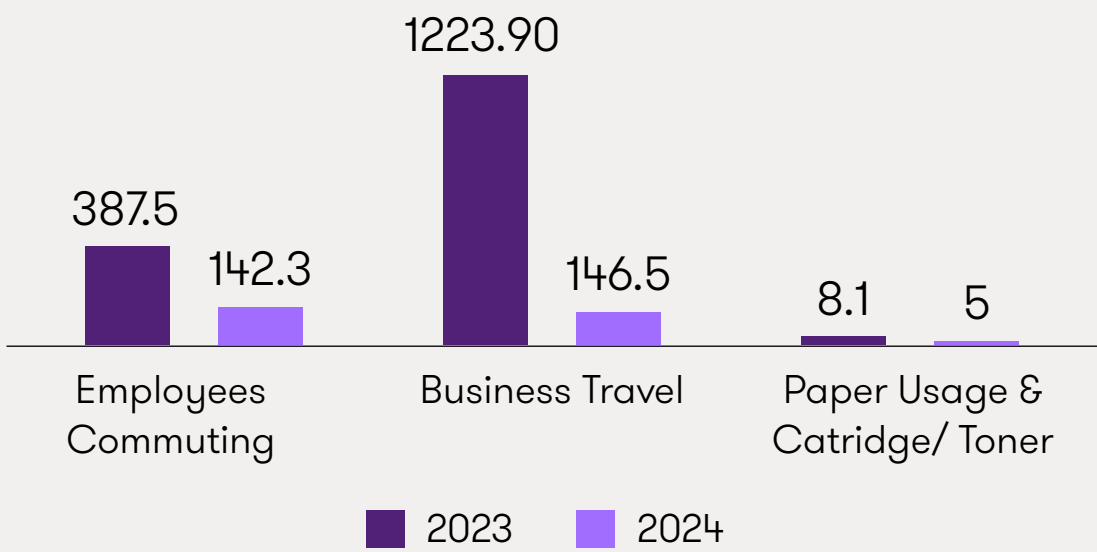
Scope 1 & 2: in MTCO2e



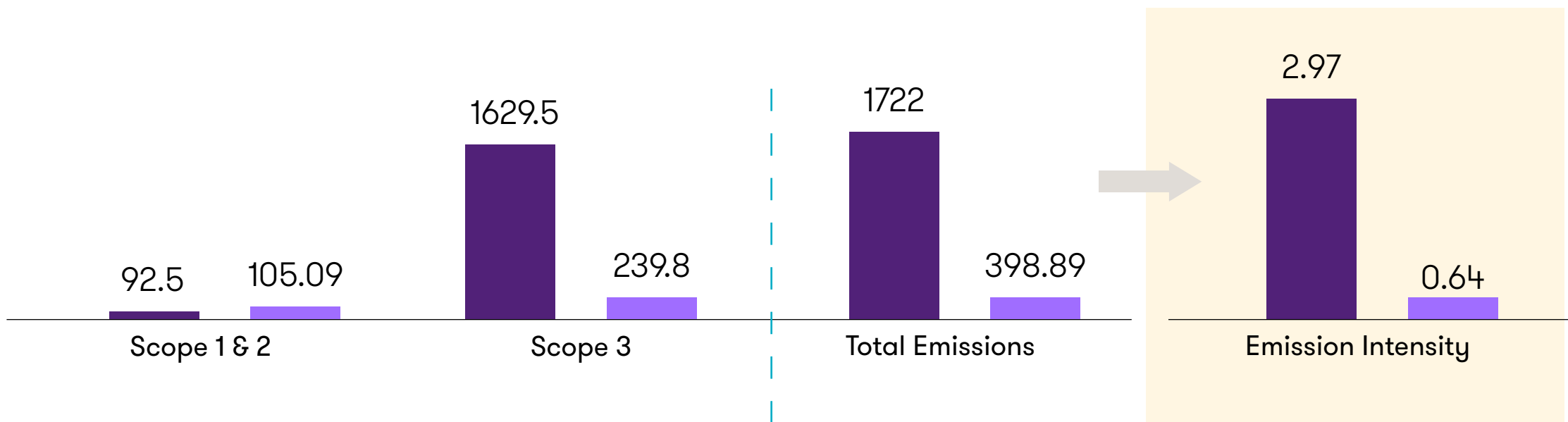
Scope 3 [GRI : 305-3]

- We identify three key contributors that impact our operational activities: employee commuting, business travel, and business operations (including paper and cartridge/ toner usage).
- Another significant scope 3 emission-related activity is the purchase of goods and services. However, due to the lack of available data from our supply chain, this activity has been excluded from and limited in our current calculations.

Scope 3: in MTCO2e



Our GHG Emissions Progress [GRI : 305-4] [GRI : 305-4]



Result Highlights [GRI : 305-4] [GRI : 305-4]

↑13%

Increased in emission from scope 2

↓76%

decreased in emission from scope 3

↓81%

decreased in total emissions from scope 1 & 2, and 3

↓78%

decreased in total emission intensity*

- We have made significant progress in reducing our carbon footprint, particularly in scope 3 areas such as employee commuting, business travel, and paper & toner usage. As a result, we reduced our total emission intensity by 78%, bringing it down to 0.66 MTCO2e.
- This achievement is a positive milestone, as we surpassed our 2030 target of reducing emission intensity by 40%, reaching it ahead of schedule. We are proud of the collective efforts of our GT-Zens in minimizing our carbon footprint. Moving forward, we will maintain this performance and aim to keep emissions as close to zero as possible, without revising our target for the time being.

Notes:
MTCO2e stands for metric tons of carbon dioxide-equivalent [this has considered multiple greenhouse gasses, including carbon dioxide, methane, and nitrous oxide]. * CO2, CH4 and N2O emissions are estimated using methodology provided in EPA's Center for Corporate Climate Leadership Greenhouse Gas Inventory Guidance. * For Scope 2 emission calculation, we used location-based approach which is using emission factor 0.79 for Jakarta area using JCM index 2019 released by Directorate General of Electricity, Ministry of Energy and Mineral Resources (https://jcm.ekon.go.id/en/index.php/content/Mtg%253D/emission_factor) and green calculator by Bank of Indonesia. The baseline calculation presented is an estimated figure, providing flexibility for refinement and increased accuracy in subsequent assessments. * As of the release date of this report, the baseline is computed with a USA basis combined with emission factor from Directorate General of Electricity, given that the Indonesia-related authority has not officially introduced the Indonesia GHG emission guidance for Financial Services Sector. Consequently, there remains room for revision, updates, or refinements to the approach of this emission calculation in our forthcoming ESG reporting. Data were gathered based on combination of Internal survey outputs and data collection from our Finance & GA team.



Our Green Movement Ahead ^[F.12]

Focusing on three pillars

As we continue to embed sustainability into our operations and services, we recognise that meaningful change starts from within. Our green movement is built on **three key pillars: reducing our own emissions, offsetting any remaining emissions, and supporting our clients and stakeholders through ESG-driven solutions.** These focus areas reflect our commitment to making a tangible impact while fostering a more sustainable business environment.

“Sustainability begins from within—by reducing our own emissions, offsetting what remains, and empowering our clients with ESG-driven solutions, we are building a greener, more responsible future together.”

Tagor Sidik Sigiro

Economic & Environmental Committee, Grant Thornton Indonesia



1 Reducing our own emissions

a. Hybrid Work Model

In 2024, we have been strengthening our internal sustainability efforts by continuing our hybrid work model, which allows employees to work from home for two days a week and come into the office for three days.

This initiative not only enhances work-life balance but also contributes to reducing our overall carbon footprint by cutting down on daily commuting emissions.

b. Business Travel

We will be embracing mindful business travel, ensuring that every trip taken is essential, purposeful, and optimised for efficiency.

By prioritising virtual meetings and consolidating necessary travel, we aim to minimise our impact while maintaining strong client and stakeholder relationships.

c. More Sustainability Office Spaces

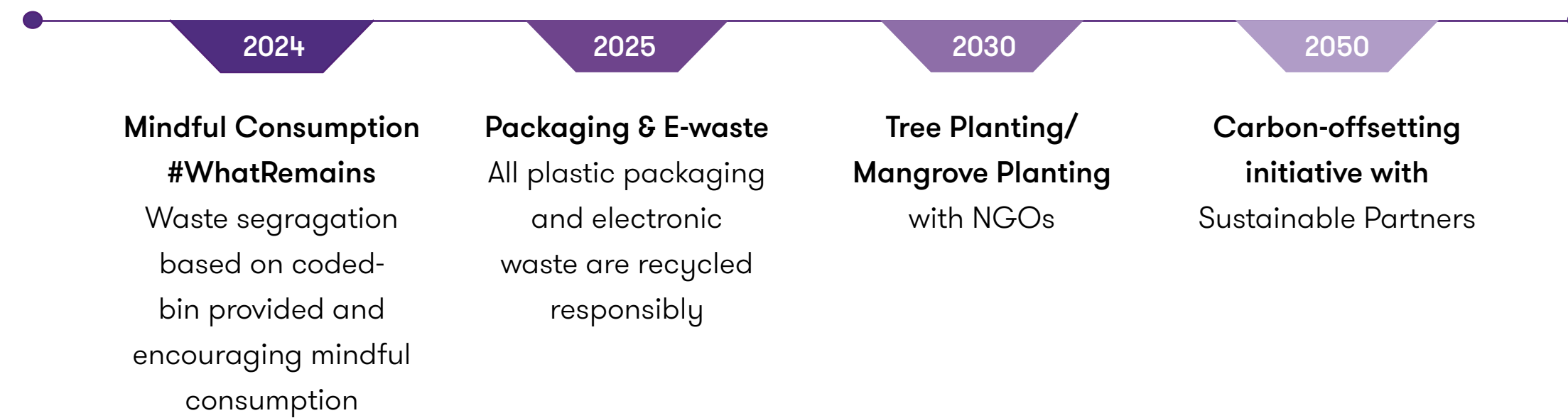
Our office spaces are also evolving to become more sustainable. By reducing dedicated desks and increasing co-working spaces using Acall Apps, we are optimising energy use, reducing waste, and fostering a more collaborative and flexible work environment. These changes align with our vision of a future where workplaces are both efficient and environmentally conscious.



2 Offsetting Unavoidable Emissions ^[F.12]

While we are making significant strides in reducing our emissions, we recognise that some emissions remain unavoidable. To address this, we are actively exploring carbon offset programs that contribute to environmental restoration and conservation projects. Our goal is to ensure that any residual impact from our operations is counterbalanced by initiatives that support carbon sequestration and ecosystem recovery.

To counterbalance this, we plan to implement our carbon-offset strategy:*



*This strategy may be subject to revision in the future in accordance with the latest guidance and trends from our committee and government policies.



3 Supporting Clients & Stakeholders with ESG Services ^[F.12]

Beyond our internal efforts, we are dedicated to supporting our clients and stakeholders in their sustainability journeys. Through our ESG advisory services, we offer strategic guidance, sustainability reporting, and compliance support to help organisations align with global ESG standards. Additionally, we actively share market trends and ESG insights with our clients and network through regular publications. By leveraging our expertise, we empower businesses to adopt sustainable practices, strengthen resilience, and drive long-term value creation.

Looking Ahead

Our journey toward sustainability is ongoing. Moving forward, we will:



“

At Grant Thornton Indonesia, we believe that sustainability is not just an obligation but an opportunity to shape a greener future. Through continuous innovation and commitment, we strive to make a lasting, positive impact on our business, our clients, and the communities we serve.

Social

Investing in People

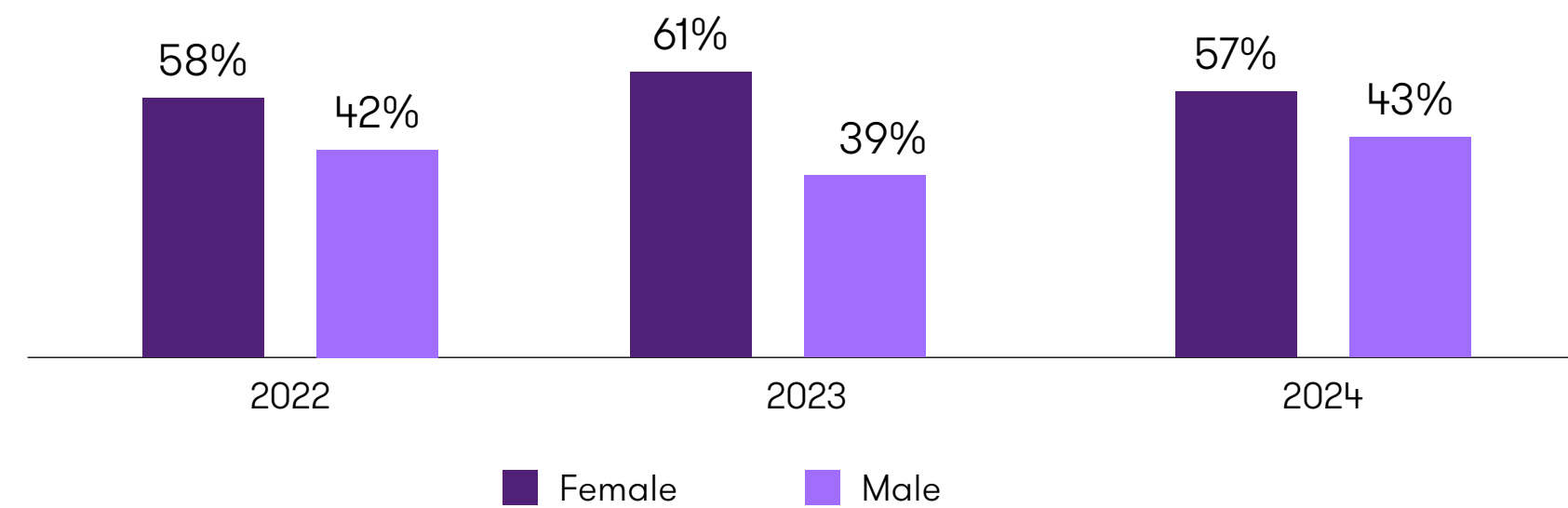




A Continuous Effort to Broaden Our Diversity [F.18] [GRI: 2-30] [SV-PS-330a.1]

Over the past three years, our workforce has expanded by an impressive 61% compared to the fiscal year 2021-2022, underscoring our significant growth and success. Notably, despite this substantial increase, we have consistently maintained a balanced gender composition, reflecting our unwavering commitment to diversity and equality in the workplace.

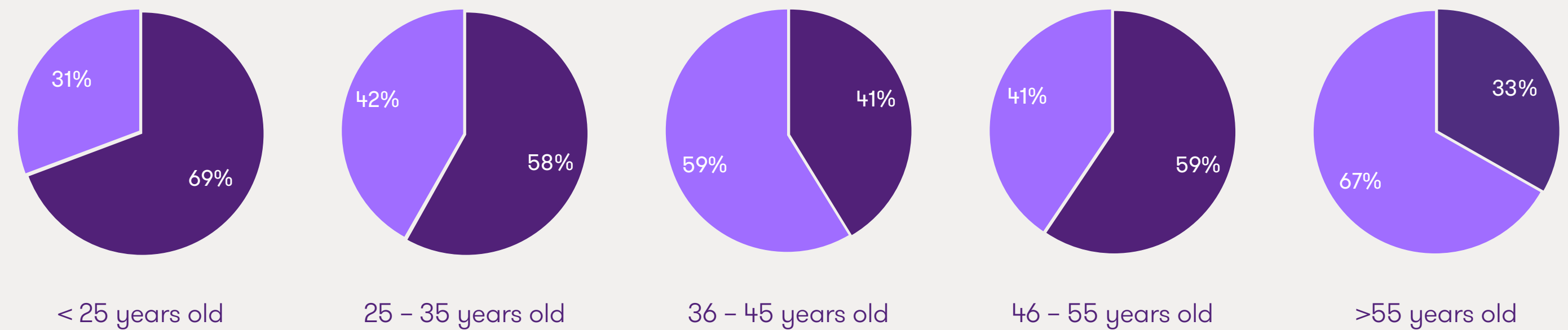
Employee Composition by Gender
FY 2022 - 2024



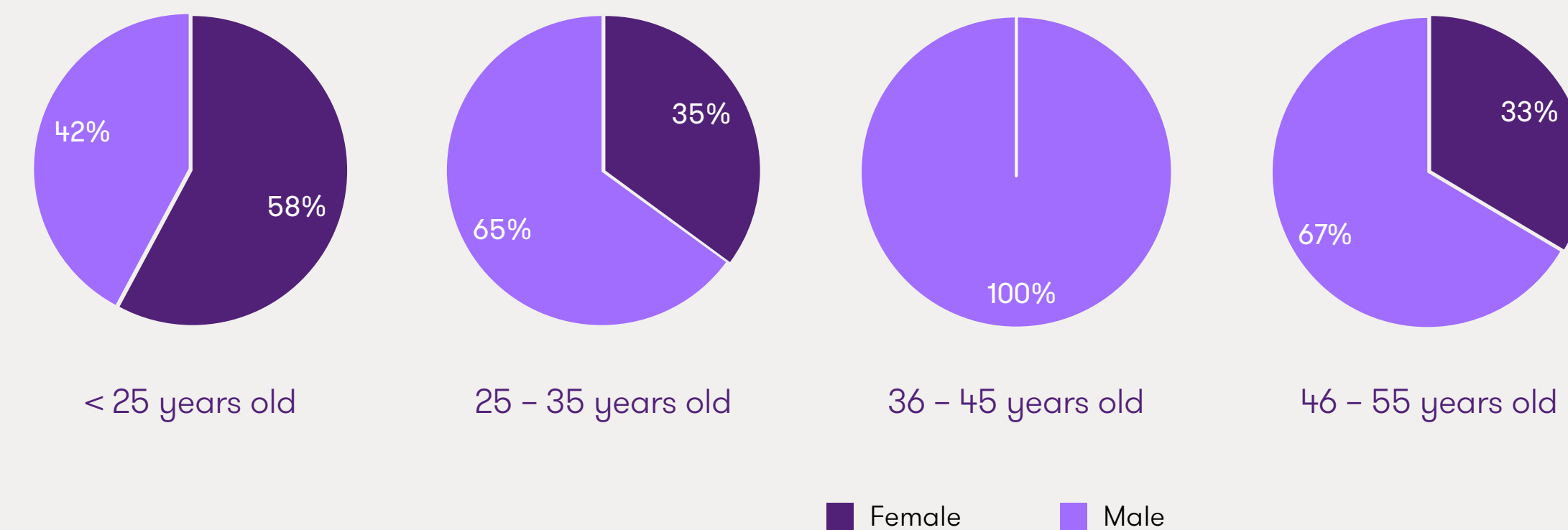
This year, we have achieved our commitment to gender equality, with our workforce comprising of 43% or ~270 men and 57% or ~357 women. This balance underscores our dedication to providing equitable opportunities and fostering an inclusive and diverse work environment.

We also strictly prohibits child labor in all our operations, complying with local and international labors. We ensure our workforce meet the legal working age and uphold ethical employment practices. [F-19]

Permanent Employee Composition by Age Group



Non-Permanent Employee Composition by Age Group

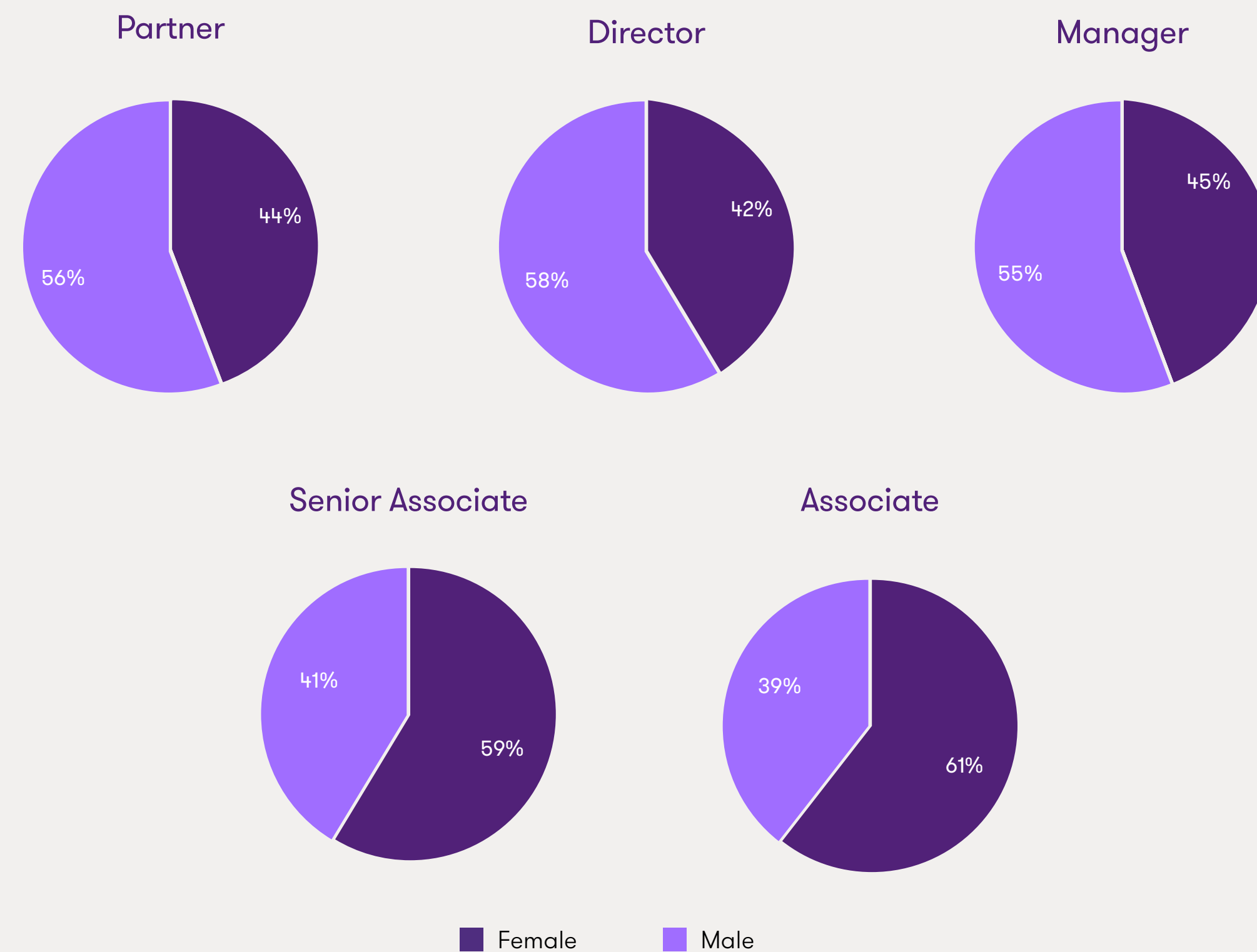


*Non-Permanent includes contract, probation, and intern
[GRI: 405-1] [GRI : 2- 7] [SV-PS-000.A]



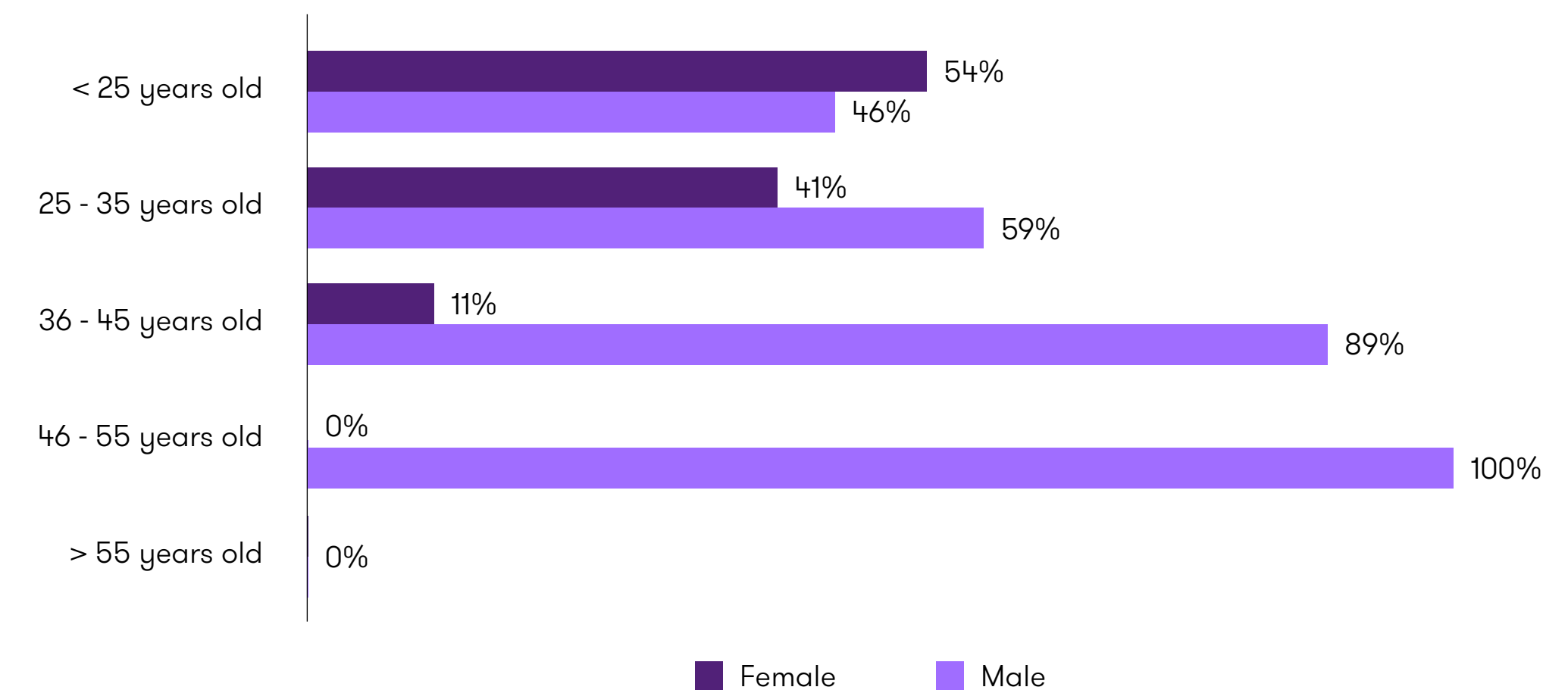
A Continuous Effort to Broaden Our Diversity [F.18]

Permanent Employee Composition based on Job Position



We recognise that individuals of all genders bring unique strengths and contributions to the workplace. Therefore, we strive to ensure that both men and women have the opportunity to excel in roles that best align with their skills and expertise. As shown, permanent employee, managerial and higher-level positions (partners, directors, and managers) are predominantly held by men as 55%, while women slightly outnumber men at the senior and associate levels.

New Hire Composition by Age Group [GRI: 401-1]



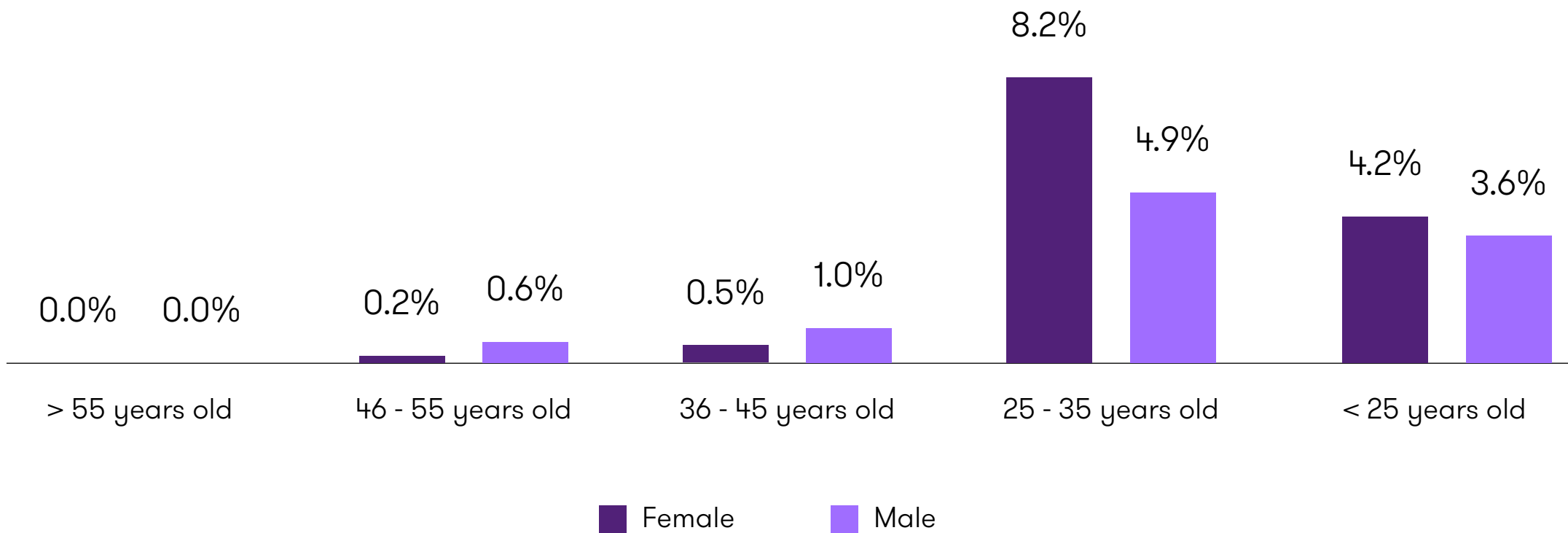
Grant Thornton Indonesia value competencies and skills above age, ensuring that the best talent, regardless of background, can join our organisation. This inclusive approach allows us to attract diverse expertise and drive innovation.

[GRI : 2-7] [GRI: 202- 2] [GRI : 405-1]



A Continuous Effort to Broaden Our Diversity [F.18]

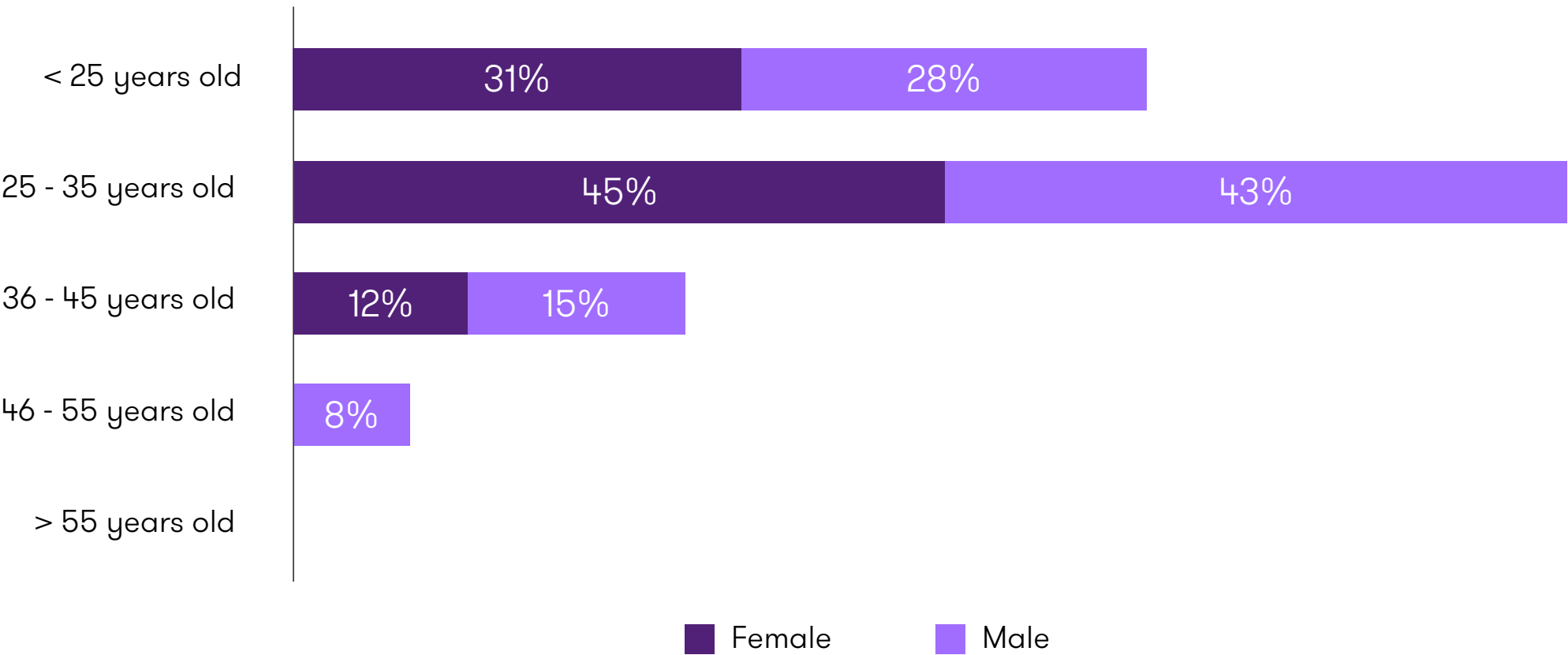
Turnover Rate Composition by Age Group [GRI: 401-1] [SV-PS-330a.2]



The data reveals a consistently low turnover rate across all age demographics, with notably stronger retention among employees aged 35 and above. This trend suggests a level of organisational stability within the more experienced workforce segment. Recognising the importance of sustaining this positive pattern, we are proactively enhancing our internal engagement strategies. Our ongoing efforts are designed to not only maintain high retention levels but also to cultivate a more motivated and committed workforce across all age groups.

One of our key initiatives is to provide clear pathways for career advancement by promoting internal talent based on performance and merit. This approach emphasizes transparency in the promotion process while recognizing and rewarding high-performing employees, reinforcing our commitment to professional growth and long-term employee development.

Promotion Rate Composition by Age Group



Grant Thornton consistently fosters and supports the professional growth of its talent by providing career advancement opportunities through internal promotions. This commitment has enabled 61.4% of GT-Zens to progress further along their career journey.



Women in the Workplace

55%

in Assurance Service

14%

in Tax Service

19%

in Advisory Service

12%

in Support

*Data per July 2023 - Juny 2024

We firmly believes in embracing diversity, recognising that both men and women have equal capabilities and opportunities. We empower individuals to excel in their expertise or explore new fields, fostering growth, innovation and meaningful contributions.

Our Equity Actions



GRANT THORNTON INDONESIA'S
UPDATE | 07 MAR 2024

Sambut Hari Perempuan Internasional,
Pentingnya Kepercayaan Diri Perempuan di
Tempat Kerja

[Read more →](#)



GRANT THORNTON INDONESIA'S
UPDATE | 19 APR 2024

Women in Business 2024 - Tantangan Menuju
Kesetaraan Gender di Era Kartini Masa Kini

[Read more →](#)

Celebrating Women: Empowering Women’s Role in the Workplace



Media Talkshow

On March 8, 2024, Grant Thornton hosted a media talk show titled **“Women’s Confidence in the Face of Inclusivity”** to commemorate International Women’s Day. The discussion centered on the vital role of confidence in empowering Indonesian women to navigate workplace challenges and achieve career success. The talk show also highlighted the importance of gender equality and collaboration between women and men in driving enhanced productivity and business profitability.

“Maintaining gender inclusivity within a team is essential for fostering a supportive and equitable work environment. To ensure gender inclusivity within our advisory team, we consistently monitor the proportion of team members across genders and provide equal opportunities when it comes to participation, recruitment, and advancement.”

Stephanie Louissa Amaris
Advisory





A Spirit to Go Beyond ^[E.17]

Igniting a New Apirit for Global Excellence



A key of to long-term harmony is to create an environment that values diversity and ensure everyone feels included and capable of engaging. We consistently socialise our spirit of “Go Beyond” to all service line, spending a total of 8 hours straight sharing our understanding of the new global strategy. Grant Thornton assure Go Beyond burns indefinitely and continuously monitors its implementation continuesly by measuring it through our KPI and KBI.

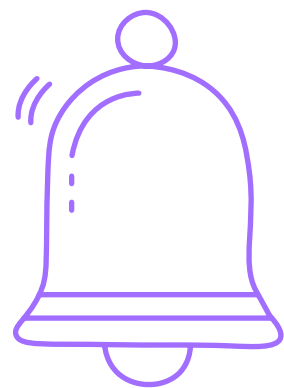
We believe, now, is the time to move forward through focusing on quality as a base of our 4 brand’s pillars. We want our people to care about relationship and understand different perspective. Nonetheless, we adopt greater agility in our daily activites, in a way to always acknowledge possible issues, speak up, and keep pace with the rapidly changing world.

Our principle **Go Beyond** represent as a house roof by keep on holding **CLEARR+T** as our guidance to go extra mile in serving client





Driving Employee Growth Through Continuous Learning [GRI : 403 – 5]



Staying Informed

Grant Thornton Indonesia enhances service quality by combining expertise with continuous learning opportunities on the latest regulations, such as PSAK and IFRS. We also provide regular updates on ethics, whistleblower policies, and anti-corruption procedures to ensure accuracy, credibility, and compliance.



ESG Training

We strive to address the most relevant and trending issues across all sectors by providing comprehensive learning opportunities for our employees, equipping them with the knowledge to analyse ESG impacts on businesses and align reporting with global standards. Our managerial team actively pursue certifications in ESG-related fields to validate their expertise and credentials. This ensures our team remains at the forefront of sustainable practices.



Leadership Programme

An opportunity to broaden one’s global perspective, expand their professional network, and enhance critical capabilities through the Advanced Leadership Programme (ALP) and Emerging Leadership Program (ELP), which are designed for high-performing and experienced employees. The programme enables participants to connect with fellow member firms virtually and physically through highly engaging and immersive workshops that turn insight into action.

[GRI : 404 – 2]

23,142

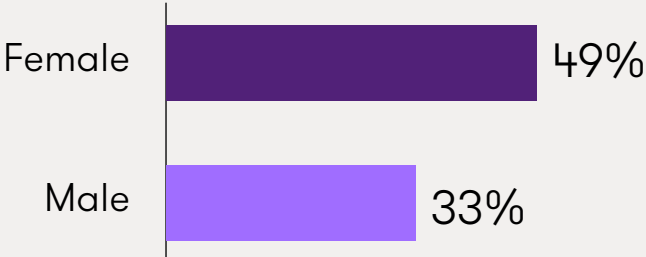
Total Training Hours

45+

Number of Training

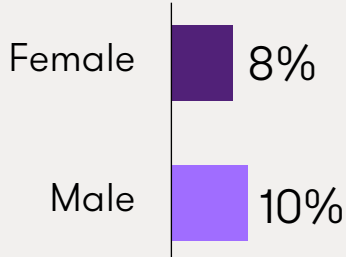
Percentage of Participation

Senior, Associate and Equivalent



Percentage of Participation

Partners, Director, and Manager



Over the course of a year, from July 1 to June 30 of the following year, the training will be converted into Continuing Professional Development (CPD) hours. In every service line, managers and below must complete 30 CPD hours while directors and partners must accomplish a minimum of 40 hours. [GRI: 404 - 1]

Average Training Hours

	Female	Male
Partner, Director, and Manager	61.42	50.86
Senior, Associate, and Equivalent	34.45	50.86

On average, employees of all genders across every job level have successfully met the established minimum performance requirements. This reflects our commitment to maintaining equitable standards and ensuring equal opportunities for achievement and advancement throughout the organisation. [GRI : 404 – 1]



Exploring and Valuing Employee Success ^[F.17]

Performance Review ^{[GRI: 2 – 19][GRI: 404 – 3]}

In 2024, 100% of Grant Thornton Indonesia employees received performance and career development reviews as it is ruled in our internal policies dated July 1,2022.

Our assessment process is guided by Key Performance Indicators (KPIs) aligned with the company objectives, ensuring performance is measured and constructive feedback is provided. Reviews are conducted both horizontally among peers and vertically with leaders. Following the reviews, one-on-one interviews are held to identify improvement areas, set new strategies, and establish achievable targets.

Fair Compensation ^{[GRI: 2 – 19][GRI: 2– 20][GRI: 2 – 21]}

Grant Thornton Indonesia committed to ensuring that our compensation structure is fair, competitive, and aligned with industry standards, The remuneration structure is regulated based on the Human Capital Policy. Our remuneration framework is designed to attract, retain, and motivate talent while promoting equity across all levels of the organisations. We uphold principles of transparency, ensuring remuneration ratios reflect a balanced approach to rewarding performance, experience, and contributions to the company’s success.

Ratio of remuneration ^{[F.20][GRI: 202 – 1][GRI: 405 – 2]}

Female	Male
1057	1052





Workplace Safety through Health and Protection

Preparedness in Action [GRI : 403 – 1] [GRI: 403-7]

Sampoerna Strategic Square conducts regular fire drills as a critical measure to mitigate fire risks and ensure tenant safety. In addition to these drills, the building is equipped with advanced fire safety systems, such as fire hydrants, smoke sensor, and real-time alert systems, all of which further enhance emergency response capabilities. These mandatory drills, including participation by Grant Thornton Indonesia, are designed to enhance preparedness and emergency response effectiveness.

SSS buildings provide regular safety and first aid training for their security officers to ensure effective emergency response which cover essential skills, first aid techniques and life-saving measures.

Promoting Employee's Well-Being

“The key to a company’s sustainable success lies in maintainin optimal physical and mental health.”

Together with Healthcare Institution, we provide our employees with the “Medical Health Talk” event, which focuses on preventing heart disease and cancer. This is followed by offering free medical check-ups for all participants. SSS buildings provide regular safety and first aid training for their security officers to ensure effective emergency response which cover essential skills, first aid techniques and life-saving measures.

55%

Number of
Participation

[GRI : 403 – 6]

The involvement of GT-Zens in this activity highlights that health is a top priority, essential for maintaining high quality in productivity and outstanding performance.





Striking Work-Life Harmony

Benefit and Medical Claim [GRI: 401 - 2]

At Grant Thornton Indonesia, employees are regarded as the company's most valuable asset, warranting a strong commitment to their well-being and health. As part of this commitment, we provide a comprehensive suite of mandatory benefits for permanent employees, ensuring both financial security and holistic wellness.

These benefits include an annual bonus, disbursed at the end of each year, and a religious holiday allowance, reflecting our dedication to inclusivity and cultural diversity. To safeguard employees' physical health, we offer extensive medical coverage, encompassing inpatient and outpatient care, dental care, and optical benefits.

Additionally, we extend financial assistance for childbirth to support expecting mothers.

Furthermore, we adhere to government-mandated benefits, ensuring full compliance with regulations related to BPJS healthcare and BPJS employment, while also prioritising mental well-being by providing access to professional psychiatric support. Through this holistic approach, we strive to create a work environment that promotes both financial security and overall well-being empowering our employees to thrive personally and professionally.



Working arrangement policy

We recognise the significant impact of plastic waste on our environment, stemming from daily habits closely tied to plastic use. As of September 2023, we have partnered with Indorelawan to actively address and reduce plastic waste.

[SV-PS-000.B]

Childbirth supports

We offer financial support and leave benefits to employees' families in preparation for childbirth.

Parental leave [GRI: 401-3]

94%

Post-Maternity Leave
Rate Return

100%

Post-Paternity Leave
Rate Return

Time-off work policies

Our office spaces are also evolving to become more sustainable. By reducing dedicated desks and increasing co-working spaces using Acall Apps, we are optimising energy use, reducing waste, and fostering a more collaborative and flexible work environment. These changes align with our vision of a future where workplaces are both efficient and environmentally conscious.



Advancing in Social Responsibility ^[F.1]

Our CSR Initiative: Bijak Plastik

We recognise the significant impact of plastic waste on our environment, stemming from daily habits closely tied to plastic use. As of September 2023, we have partnered with Indorelawan to actively address and reduce plastic waste.

7.9km

Walking tour to
a waste bank

7days

#BijakPlastik challenge of
lifestyle changing

In addition, we have collaborated with Kertabumi to transform plastic waste into useful products through dedicated work-shops. Reducing plastic waste is a core commitment of ours in addressing environmental issues.

[GRI: 413 - 1]

To date, we consistently strive to raise awareness among GT-Zen employees regarding waste management. One of our initiatives includes providing color-coded waste bins-red, yellow, and green-to facilitate the proper segregation of waste by category. These bins are strategically placed throughout the office to encourage employees to not only dispose of waste responsibly but also in the appropriate category. Additionally, we supply reusable utensils in every pantry and offer tumblers that can be claimed by all employees, including new hires, as part of our commitment in reducing waste.

91%

GT-Zens aware to bring their own tumbler*

*Data ESG Survey 2024



Have organised waste by category

*new hire employee per Jul 2023 - Jun 2024



Governance

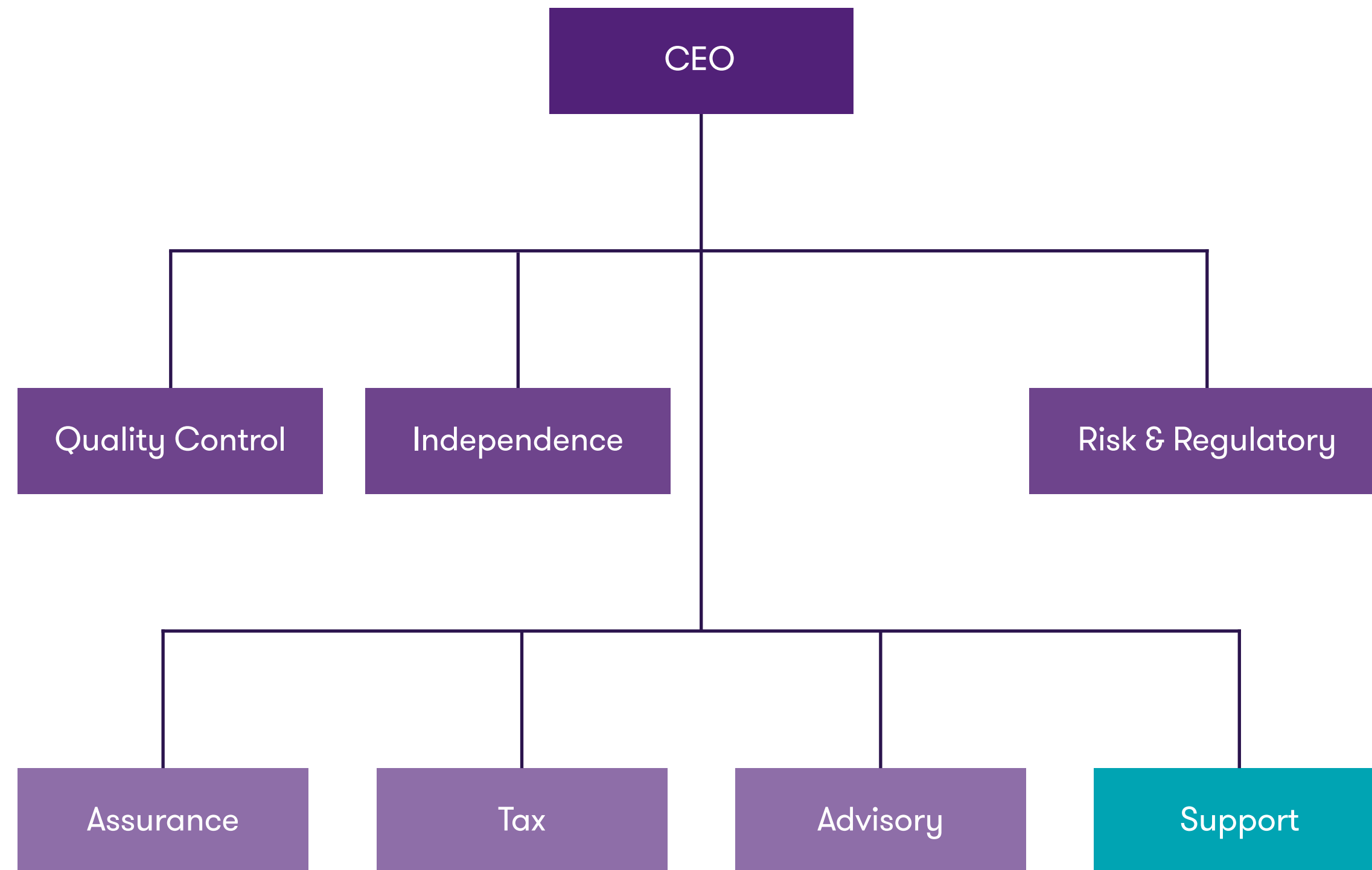
Protecting Our Firm





Leaders of Excellence [GRI: 2 - 1]

Organisational Structure



Our group of experienced partners lead teams across several service lines: assurance, tax and advisory. In addition to our leadership team, we have both a designated ESG committee and a task force working under them to craft this annual ESG report and monitor all aspects and factors related to these sustainability standards.

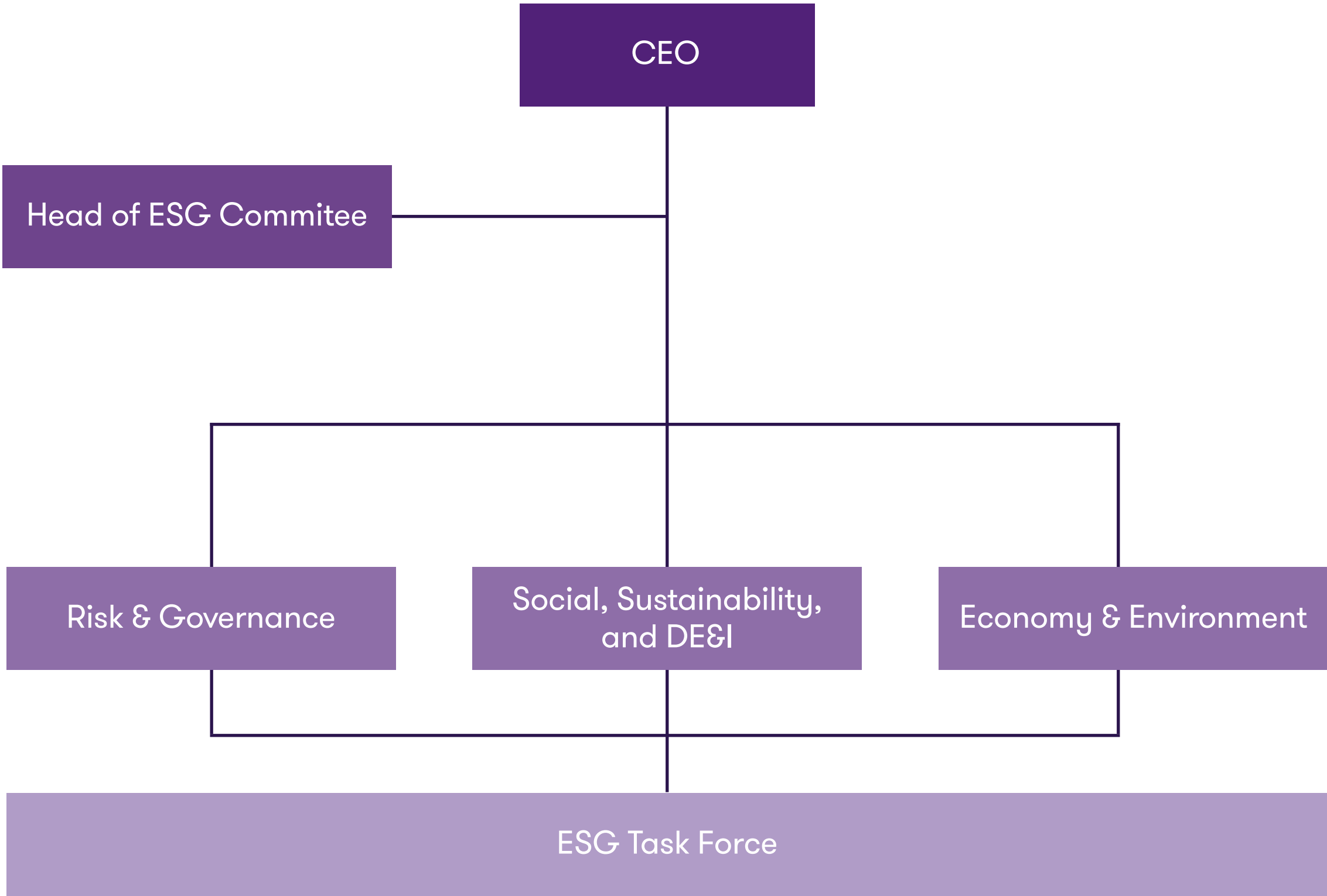
In addition to our leadership team, Grant Thornton Indonesia also has a Crisis Management team composed of various partners and directors responsible for any urgent or unprecedented matters that arise either internally or externally. This team was originally formed as a response to the COVID-19 pandemic to form a strategy regarding future operations.





Leaders of Excellence

ESG Governance [GRI : 2 -9]



Role	Responsibilities
Chief Executive Officer	<ul style="list-style-type: none">Aligning ESG priorities with Grant Thornton’s overall strategy towards sustainable business through the approval of policies and proceduresEvaluating periodically that pertain to sustainability and sustainable finance performance
Head of ESG Committee	<ul style="list-style-type: none">Protecting stakeholder interests and maintaining ESG prioritiesInvolving compliance and corporate sustainability governance and the preparation of an annual Sustainability Report
Risk and Governance	<ul style="list-style-type: none">Responsible for the implementation of corporate governance principles and adhering to all applicable regulations, from monitoring and updating policiesEnsuring informative and accessible information on the website and GCG reportsUpholding GCG practices with subsequent reports submitted to regulatory authorities
Social, Sustainability, and DE&I	Concerning in the prioritisation of human rights, fair operations, and environmental sustainability through implementation in policies, systems, and procedures in areas such as CSR and DE&I
Economy and Environment	Involving in the implementation of regulations like Greenhouse Gas Protocols, TCFD & IFRS-S1 & S2, where a climate change risk management strategy, as well as climate-related metrics and targets, is developed and integrated into business activities
ESG Task force	<ul style="list-style-type: none">Carrying out implementation systems and procedures related to all ESG prioritiesDrafting and designing the annual Sustainability Report



Ethical Responsibilities [F.17] [SV-PS-510a.1]

Code of Ethics [F.27]

To ensure our services are of the highest standards, and to protect the firm and our clients, we foster a culture of responsible business conduct, integrity and trust, requiring our personnel to adhere to the latest regulations set by international and local regulators. The firm adheres to the International Code of Ethics for Professional Accountants by the International Ethics Standards Board for Accountants (IESBA), as well as the requirements set by the International Federation of Accountants (IFAC) and The Indonesian Institute of Certified Public Accountants (IAPI).

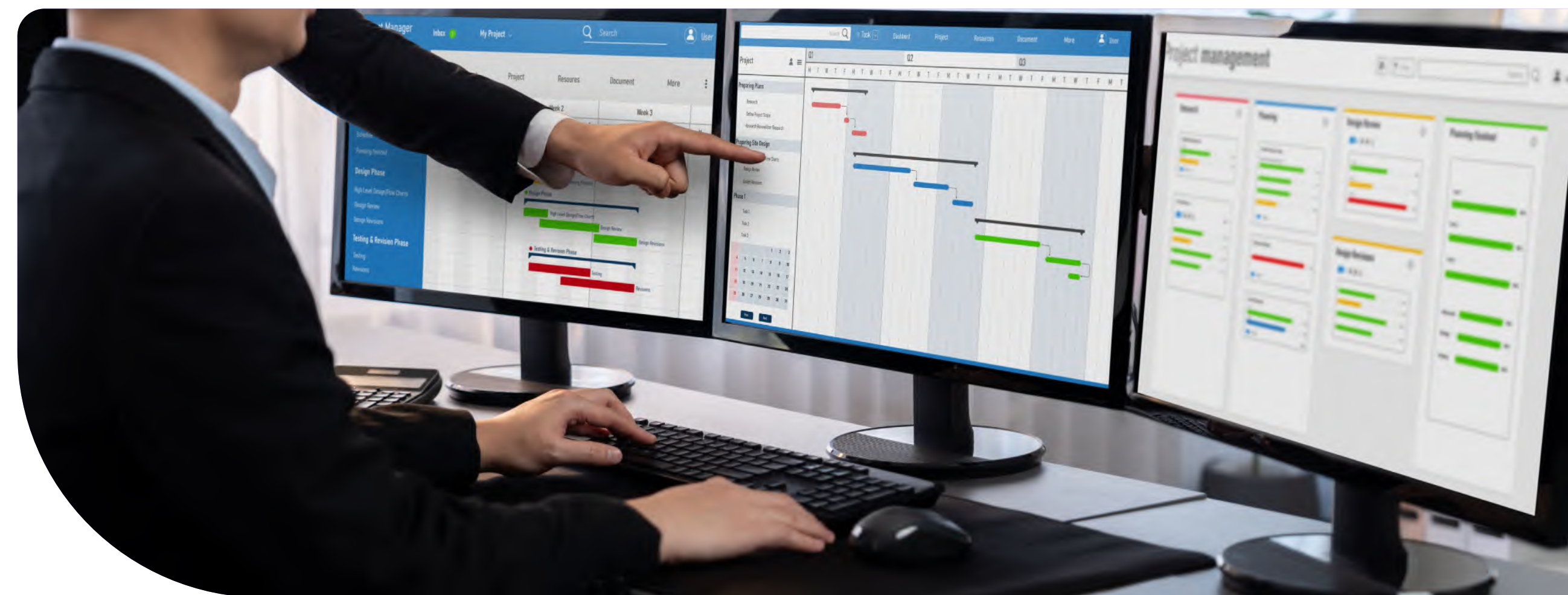
Our core values of collaboration, leadership, excellence, agility, responsibility, respect, and trustworthiness (CLEAR+T) defines the way we work and how we take ownership of our work as we deliver our services to our clients.

We have set out policies and procedures related to ethics which are based on International Standards on Quality Management (ISQM 1) and applicable law and regulations. It serves as a comprehensive guide for our personnel to help them fulfill their responsibilities in relation to the relevant ethical requirements that apply to them. Annual ethics training is conducted to all employee levels and service lines, as well as upon onboarding, to discuss the identification and mitigation of unethical behaviour between stakeholders of varying positions.

An independence confirmation form is disseminated annually for all employees to fill out in order to confirm understanding of and compliance to the firm's policy and procedures concerning independence, and each individual at Grant Thornton Indonesia is encouraged to raise freely any ethical discussions, issues, or concerns with available members of the Independence team or through the Ethics hotline.

External Monitoring

Our firm is also subject to external quality monitoring activities. First is through the regular Grant Thornton Assessment Review (GTAR) conducted by Grant Thornton International (GTIL), and second is through the Center for Financial Professional Development (Pusat Pembinaan Profesi Keuangan - P2PK) under the Ministry of Finance. GTAR is an evaluation to ensure sufficient quality firm management in accordance with standards set by GTIL. On the other hand, P2PK governs public accountants in Indonesia based on competency standards and ethical conducts that must be adhered to by Indonesian public accountants. These activities support Grant Thornton Indonesia in continuously improving the quality in our firm management, the way we work and the value we deliver to our clients.





Ethical Responsibilities (cont'd) [SV-PS-230a.2]

The Five Fundamental Principles

Our firm adheres to the Five Fundamental Principles stated in IESBA and IAPI regulations, applying them to all aspects of our daily operations.



Integrity

A professional accountant shall comply with the principle of integrity, which requires an accountant to be straightforward and honest in all professional and business relationships.



Objectivity

This requires an accountant to exercise professional or business judgment without being compromised by bias, conflict of interest, undue influence of, or undue reliance on, individuals, organisations, technology or other factors.



Professional Competence and Due Care

This requires an accountant to: attain and maintain professional knowledge and skill at the level required to ensure that a client or employing organisation receives competent professional service, based on current technical and professional standards and relevant legislation; and act diligently and in accordance with applicable technical and professional standards.



Confidentiality

This requires personnel to respect the confidentiality of information acquired derived from professional and business relationships, ensuring all stakeholder information, such as client and employee data, are protected.

A professional accountant shall continue to comply with the principle of confidentiality.



Professional Behaviour

This requires an accountant to comply with relevant laws and regulations, behave in a manner consistent with the profession's responsibility to act in the public interest in all professional activities and business relationships and avoid any conduct that the accountant knows or should know might discredit the profession.



Transparency Builds Trust

Whistleblowing System

Our employees are obligated to follow our firm's Code of Conduct, which sets appropriate and ethical behavior for both internal and client-facing activities, from administrative duties and workplace interaction to quality of service and treatment of and from clients, including business gifts, entertainment, and any other cases pertaining to ethical professional behavior.

Any breaches of our Code of Conduct can be reported through our whistleblowing system, which serves as an integral part of keeping our stakeholders safe through the due diligence and agility of individuals. Our stakeholders can easily access our whistleblowing form through our website [\[Whistleblowing & Ethics | Grant Thornton Indonesia\]](#), and in the case of our internal team, education on the subject is provided annually. During this period, we have addressed and resolved two whistleblowing cases promptly. These incidents have provided valuable insights, enabling us to enhance our processes and improve system efficiency, ensuring timely and effective resolution of all issues.

Our remediation process is handled by our Independence team, who will resolve all cases within 3 months, with the exception of any anomalous cases that require further action. Both external and internal sources of information will be protected, and our firm provides a safe space for anyone who wishes to report a concern, protecting whistleblowers against any reprisal or retaliation.





Mitigating Risks

Firm's Risk Assessment [GRI : 403- 2]

Our firm is committed to the delivery of high-quality services and promoting good risk management. To achieve that, risk assessment is an important process where we establish quality objectives, identify and assess quality risks, and design and implement responses to address the quality risks.

When designing and implementing the risk assessment process, our firm adheres to the International Standards on Quality Management 1 (ISQM 1) issued by the International Auditing and Assurance Standards Board (IAASB). The application of this standard is also in line with the requirement of GTIL to its member firms. Our Risk and Regulatory team is responsible for the operation of our firm's risk function and is periodically monitored by our Quality Control team to ensure that it is operating effectively.

Risk assessment also plays an important part during the process of acceptance and continuance of client relationships and specific engagements. Our client acceptance and continuance policies and procedures adhere to the same ISQM 1 standard, which provides guidance for the engagement teams to identify and evaluate risk related to the prospective engagements. This process will support the judgement by the firm about whether to accept or continue a client relationship or specific engagement are appropriate.





Assuring Data Privacy and Security [GRI: 418 - 1]

As we continue to develop our approach to ensuring that both employee and client data is private and secure, one significant step we took this year was our transition from Google Workspace to Microsoft 365. We conducted full data migration and currently adhere to exclusive use of Microsoft 365 programs throughout the company as a way to prioritise and enhance data security. Our firm-wide implementation of these programs involves multi-factor authentication, along with, anti-spam, anti-malware, and anti-phishing measures for all employee e-mails, as well as data loss prevention to further secure client data.

Our firm also continues to take measures towards the development of more robust data privacy and security; these include the implementation of a new Enterprise Resource Planning (ERP) system named Netsuite, a new antivirus program named Heimdall, upgraded laptops for all employees throughout the firm, and cybersecurity insurance.

Between July 2023 and June 2024, Grant Thornton Indonesia successfully mitigated a potential ransomware incident that targeted one of our internal applications. Thanks to our robust security protocols and swift recovery measures, the threat was contained, and full system functionality was restored within 48 hours. While the recovery process required repeated data entry, our proactive response ensured minimal disruption to operations.





Cultivating and Maintaining Integrity

Grant Thornton Indonesia's commitment to responsible business practices is further illustrated through employee development and training. All new employees undergo onboarding that includes a session concerning the firm's Code of Ethics, as well as cybersecurity training modules that contain topics ranging from phishing to application of the General Data Protection Regulation (GDPR). In addition, the firm's Code of Ethics are reiterated in an annual training session that is mandatory for all employees to attend, and we take pride in upholding the value of integrity to all our managerial level during year end meeting.

In 2024, there was one internal fraud case at Grant Thornton Indonesia involving individuals from non-service line department. This matter was promptly handled and resolved internally by the Human Capital department and our Risk and Regulatory team.

Our adherence to good corporate governance also extends to our careful attention to fair treatment and the observance of human rights, implementing practices that eliminate discrimination and any forced or underage labor. Despite the absence of a union at our firm, we are dedicated to labor legislation that prioritizes employee well-being and a safe space for them to voice any issues or concerns.



Appendices





POJK No.51/POJK/03/2017 References

Statement of Use : Grant Thornton Indonesia has reported in accordance with the POJK No. 51 for the period 31 July 2023 until 30 June 2024

Index Used : POJK No. 51/POJK/03/2017 References

POJK Disclosure		Page
Summary of Sustainability Aspect Performance		
A.1	Elaboration on Sustainability Strategy	Our Approach to ESG
Sustainability Strategy		
B.1	Economic Aspects	What We Offer, 2024 Performance Highlights
B.2	Environmental Aspects	2024 Performance Highlights, Tracking Our Progress
B.3	Social Aspects	2024 Performance Highlights, Tracking Our Progress
Company Profile		
C.1	Vision, Mission, and Values of Sustainability	About Grant Thornton Indonesia



POJK No.51/POJK/03/2017 References

POJK Disclosure		Page
C.2	Company’s Address	About Grant Thornton Indonesia
C.3	Enterprise Scale	What We Offer
C.4	Products, Services, and Business Activities	What We Offer,
C.5	Membership in Association	About Grant Thornton Indonesia
C.6	Significant Changes in Issuers and Public Companies	About the Report
The Board of Directors’ Explanation		
D.1	The Board of Director’s Explanation	Letter from Our CEO
Sustainability Governance		
E.1	Responsible for Implementing Sustainable Finance	Not Applicable
E.2	Competency Development Related to Sustainable Finance	Not Applicable
E.3	Risk Assessment of the Implementation of Sustainable Finance	Not Applicable



POJK No.51/POJK/03/2017 References

POJK Disclosure		Page
E.4	Relations with Stakeholders	Approach to Our Stakeholders
E.5	Problems with the Implementation of Sustainable Finance	Not Applicable
Sustainability Performance		
F.1	Sustainable Culture Development Activities	Our Approach to ESG; Harmonising SDG Goals; Our Sustainability Journey; Advancing in Social Responsibility
Economic Performance		
F.2	Comparison of Targets to Performance of Production, Portfolio, Financing Targets, or Investments, Revenue as well as profit and loss	What We Offer
F.3	Comparison of Target to Performance of Portfolio, Financing Target, or Investments in Financial Instruments or Projects in Line with the Implementation of Sustainable Finance	Not Applicable
Environmental Performance General Aspects		
F.4	Environmental Costs that Incur	What We Offer



POJK No.51/POJK/03/2017 References

POJK Disclosure		Page
Material Aspect		
F.5	Use of Environmentally Friendly Materials	Advancing in Social Responsibility
Energy Aspect		
F.6	Amount and Intensity of Energy Used	Powering Sustainability
F.7	Efforts and Achievements of Energy Efficiency and Use of Renewable Energy	Powering Sustainability
Water Aspect		
F.8	Water Usage	Powering Sustainability
Aspects of Biodiversity		
F.9	Impacts from Operational Areas that are Near or Located in Conservation Areas or Have Biodiversity	Not Applicable
F. 10	Biodiversity Conservation Efforts	Not Applicable



POJK No.51/POJK/03/2017 References

POJK Disclosure		Page
Emission Aspect		
F.11	Total and Intensity of Emissions Generated by Type	Tracking Our GHG Emission Progress ; Powering Sustainability
F.12	Efforts and Achievements of Emission Reduction Mode	Our Green Movement Ahead ; Powering Sustainability
Waste and Effluent Aspects		
F.13	Amount of Waste and Effluent Generated by Type	Powering Sustainability
F.14	Waste and Effluent Management Mechanism	Powering Sustainability
F.15	Occuring Spills (if any)	No incident reported
Complaint Aspects Related to the Environment		
F.16	Number and Material of Environmental Complaints Received and Resolved	Not Applicable
Social Performance		
F.17	Commitment to Provide Services on Equal Products and/or Services to Consumers	Ethical Responsibilities ; A Spirit to Go Beyond



POJK No.51/POJK/03/2017 References

POJK Disclosure		Page
Employment Aspect		
F.18	Equal Employment Opportunity	A Continuous Effort to Broaden Our Diversity
F.19	Child Labor and Forced Labor	A Continuous Effort to Broaden Our Diversity
F.20	Regional Minimum Wage	Exploring and Valuing Employee Success
Community Aspect		
F.23	Impact of Operations on Surrounding Communities	Our Environmental Journey
F.24	Community Complaints	As of reporting period, the firm has not received any complaints from the Community
F.25	Corporate Social Responsibility (CSR)	Our Sustainability Journey
Responsibility for Sustainable Product/Service Development		
F.26	Innovation and Development of Sustainable Financial Products/ Services	Harmonising SDG Goals
F.27	Products/ Services that have been Evaluated for Safety Customers	Ethical Responsibilities



POJK No.51/POJK/03/2017 References

POJK Disclosure		Page
F.28	Product/ Service Impact	How We Nurture to Grow ; Our Key Publications
F.29	Number of Product Recalls	Not Applicable
F.30	Customer Satisfaction Survey on Sustainable Financial Products and/or Services	Not Applicable
Others		
G.1	Written Verification from Independent Party (if any)	As of this reporting period, this report has not yet been verified or assured by any third party
G.2	Feedback Sheet	Feedback Form
G.3	Responses to Feedback on the Previous Year’s Sustainability Report	As of this reporting period, we have not received any feedback on the previous ESG report
G.4	List of Disclosures According to Financial Services Authority Regulation Number 51/ POJK.03/2017 concerning Implementation of Sustainable Finance for Financial Services, Institutions, Issuers, and Public Companies	POJK No.51/POJK/ 03/ 2017 References Page 73-80



GRI Standard Index

Statement of Use : Grant Thornton Indonesia has reported in accordance with the GRI standards for the period 31 July 2023 until 30 June 2024

Index Used : GRI Standard Index

GRI Standard	Disclosure		Remarks
General Disclosure			
GRI 1: General Disclosures 2021	2-1	Organisational details	Refer to About the Report ; Leaders of Excellence
	2-2	Entities included in the organisation’s sustainability reporting	GT Strategic Consulting (Tax); Gani Sigiرو Handayani (GSH); GT Advisindo; GT Consulting Service (BPS)
	2-3	Reporting period, frequency, and contact point	Refer to About the Report
	2-4	Restatements of information	Refer to About the Report
	2-5	External assurance	There is currently no external assessment from a third party that is factored into our ESG reporting
	2-6	Activities, value chain, and other business relationships	Relationships with ESG-conscious entities include client relationships with clients in the financial services sector and listed entities, as well as a tenant relationship with the building lessor and additional CSR collaborations with other parties.



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 1: General Disclosures 2021	2-7	Employees	Refer to A Continuous Effort to Broaden Our Diversity
	2-8	Workers who are not employees	There were 152 non-permanent employees, including employees on a contract basis, employees in the probation period, and interns
	2-9	Governance structure and composition	Refer to Leaders of Excellence
	2-10	Nomination and selection of the highest governance body	To monitor the risk assessment process and develop the policy and procedures related to the firm's qaality management, Grant Thornton Indonesia has individuals serving in the roles of QRMC, Quality Management Leader, and Quality Monitoring Leader, as well as members of the ESG Committee.
	2-11	Chair of the highest governance body	
	2-12	Role of the highest governance body in overseeing the management of impacts	
	2-13	Delegation of responsibility for managing impacts	
	2-14	Role of the highest governance body in sustainability reporting	Grant Thornton Indonesia regularly conducts independence and conflict checks in accordance with the International Code of Ethics published by IESBA, Indonesia Code of Ethics published by IAPI, and Accountant Public Law, which decribes in detail the policies and method for International Relationship Checks (IRCs) and Local Conflict Checks (LCCs).
	2-15	Conflicts of interest	



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 1: General Disclosures 2021	2-16	Communication of critical concerns	Regulated in our “Information and Communication Policy”
	2-17	Collective knowledge of the highest governance body	Our ESG team is continuously provided with opportunities to acquire relevant and customised training and certification discussing standards and implementation of sustainability reporting, both internally and externally, as a part of our ESG services
	2-18	Evaluation of the performance of the highest governance body	
	2-19	Remuneration policies	Refer to Exploring and Valuing Employee Success
	2-20	Process to determine remuneration	
	2-21	Annual total compensation ration	
	2-22	Statement on sustainable development strategy	Refer to Message from the Board ; Message from the Board ; Our Approach to ESG
	2-23	Policy commitments	Grant Thornton Indonesia is committed to valuing human rights and aiming to create a working environment that respects and protects individual rights
	2-24	Embedding policy commitments	Refer to Our Environmental Journey



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 1: General Disclosures 2021	2-25	Processes to remediate negative impacts	Refer to Mitigating Risks as a summary of our Quality Management Manual (QMM), Whistleblowing system, and Information and Communication policy
	2-26	Mechanisms for seeking advice and raising concerns	
	2-27	Compliance with laws and regulations	
	2-28	Membership Associations	Refer to About Grant Thornton Indonesia
	2-29	Approach to stakeholder engagement	Refer to Approach to Our Stakeholders
	2-30	Collective bargaining agreements	Grant Thornton Indonesia has no labor union to provide collective bargaining agreements
Material Topics			
GRI 3: Material Topic 2021	3-1	Process to determine material topics	Refer to Approach to Our Stakeholders
	3-2	List of material topics	Refer to Materiality Assessment
	3-3	Management of material topics	Refer to Approach to Our Stakeholders and Materiality Assessment . We assess our materiality topics using multiple approaches, including stakeholder engagement, ESG Committee coordination meetings, and ESG surveys collected from all GT-Zens



GRI Standard Index

GRI Standard	Disclosure		Remarks
Biodiversity			
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	Not Applicable
	101-2	Management of biodiversity impacts	Not Applicable
	101-3	Access and benefit-sharing	Not Applicable
	101-4	Identification of biodiversity impacts	Not Applicable
	101-5	Locations with biodiversity impacts	Not Applicable
	101-6	Direct drivers of biodiversity loss	Not Applicable
	101-7	Changes to the state of biodiversity	Not Applicable
	101-8	Ecosystem services	Not Applicable



GRI Standard Index

GRI Standard	Disclosure		Remarks
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	Grant Thornton Indonesia is not currently located in an area with high biodiversity value or protection
	304-2	Significant impacts of activities, products and services on biodiversity	Not Applicable
	304-3	Habitats protected or restored	Not Applicable
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not Applicable
Economic performance			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Refer to Economic Performance
	201-2	Financial implications and other risks and opportunities due to climate change	Refer to Environmental Journey: (cont'd)
	201-3	Defined benefit plan obligations and other retirement plans	Grant Thornton Indonesia complies with government regulations as stipulated in UU No. 24/2011 by enrolling all employees in the pension fund program through BPJS Ketenagakerjaan



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 201: Economic Performance 2016	201-4	Financial assistance received from government	Grant Thornton Indonesia operates independently and does not receive any form of financial assistance, subsidy, grant, or tax relief from the government
Market presence			
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Refer to Exploring and Valuing Employee Success
	202-2	Proportion of senior management hired from the local community	Refer to A Continuous Effort to Broaden Our Diversity
Indirect economic impacts			
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	In 2024, our firm did not invest in any infrastructure projects due to the nature of our business in accounting services. However, we provide services to companies in the infrastructure sector & investment-based companies.
	203-2	Significant indirect economic impacts	As of this reporting period, Grant Thornton Indonesia has not yet assessed the potential indirect economic impacts resulting from the firm’s various contributions
Procurement practices			
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	As of 2024, Grant Thornton Indonesia has predominantly engaged with local suppliers, accounting for 95% of its total vendor list



GRI Standard Index

GRI Standard	Disclosure		Remarks
Anti-corruption			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Grant Thornton Indonesia adheres to its anti-corruption policies and regularly conducts ethics training for all GT-Zens, which includes coverage of the Anti-Corruption Act. As per this reporting period, there is no potential risk of corruption or incident found within the organisation.
	205-2	Communication and training about anti-corruption policies and procedures	
	205-3	Confirmed incidents of corruption and actions taken	
Anti-competitive behavior			
GRI 206: Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	As of 2024, no legal actions occurred in relation to anti-competitive behavior, as well as anti-trust and monopoly practices
Tax			
GRI 207: Tax 2019	207-1	Approach to tax	We align our approach with relevant government policies (Law number 5/2011 about public accountant and government policy number 20/2015 about public accountant policies)
	207-2	Tax governance, control, and risk management	We provide tax recap, tax reconciliation, and tax compliance
	207-3	Stakeholder engagement and management of concerns related to tax	The firm usually conducts regular finance & tax internal coordination meetings to discuss any updates, issues, or key actions to be taken by any related departments



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 207: Tax 2019	207-4	Country-by-country reporting	The scope of our reporting is limited to the operations of Grant Thornton Indonesia and its affiliates at the Jakarta office. Other member firms will conduct their own reporting as applicable.
Materials			
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Not Applicable
	301-2	Recycled input materials used	Not Applicable
	301-3	Reclaimed products and their packaging	Not Applicable
Energy			
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Please refer to Powering Sustainability
	302-2	Energy consumption outside of the organisation	Refer to Tracking Our GHG Emission Progress
	302-3	Energy intensity	Refer to Tracking Our GHG Emission Progress
	302-4	Reduction of energy consumption	Refer to Tracking Our GHG Emission Progress
	302-5	Reductions in energy requirements of products and services	Refer to Tracking Our GHG Emission Progress



GRI Standard Index

GRI Standard		Disclosure	Remarks
Water and effluents			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Refer to Powering Sustainability
	303-2	Management of water discharge-related impacts	Not Applicable
	303-3	Water withdrawal	Not Applicable
	303-4	Water discharge	Not Applicable
	303-5	Water consumption	The building compiles water consumption among tenants on each floor, totaling around 350 m3/day for the entire building and accommodating over 50 tenants
Emissions			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Refer to Tracking Our GHG Emission Progress
	305-2	Energy indirect (Scope 2) GHG emissions	Refer to Tracking Our GHG Emission Progress
	305-3	Energy indirect (Scope 2) GHG emissions	Refer to Tracking Our GHG Emission Progress



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 305: Emissions 2016	305-4	GHG emissions intensity	Refer to Tracking Our GHG Emission Progress
	305-5	Reduction of GHG emissions	Refer to Tracking Our GHG Emission Progress
	305-6	Emissions of ozone-depleting substances (ODS)	Grant Thornton Indonesia has no influence on these indicators as they are not within our operational scope or activities
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Grant Thornton Indonesia has no influence on these indicators as they are not within our operational scope or activities
Waste			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Grant Thornton Indonesia has implemented a recycling initiative as part of its waste management efforts, while Sampoerna Strategic upholds a waste management policy focused on water conservation. Additionally, our building management partners with third-party vendors for waste disposal
	306-2	Management of significant waste-related impacts	
	306-3	Waste generated	
	306-4	Waste diverted from disposal	
	306-5	Waste directed to disposal	



GRI Standard Index

GRI Standard	Disclosure		Remarks
Supplier environmental assessment			
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	As of this reporting period, our GA team has been evaluating the possibility of establishing specific environmental criteria for screening new suppliers. This plan is still under assessment and has not yet been officially implemented
	308-2	Negative environmental impacts in the supply chain and actions taken	As of this reporting period, no negative environmental impact has been identified in our supply chain
Employment			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Refer to A Continuous Effort to Broaden Our Diversity
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Refer to Striking Work-Life Harmony
	401-3	Parental leave	Refer to Striking Work-Life Harmony
Labor/ Management Relations			
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	The firm has not yet set a policy regarding minimum notice period of any potential operational changes



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Refer to Workplace Safety through Health and Protection
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	Refer to Mitigating Risks
	403-3	Occupational health services	Not Applicable
	403-4	Worker participation, consultation, and communication on occupational health and safety	Our firm adheres to Sampoerna Strategic’s policy on building safety management, with the building management regularly organizing fire drill simulations and other safety activities for all tenants
	403-5	Working training on occupational health and safety	Refer to Driving Employee Growth through Continuous Learning
	403-6	Promotion of worker health	Refer to Workplace Safety through Health and Protection . In addition, the firm supports mental health by offering care packages, including access to psychiatric assistance based on GT-Zens’ needs.
	403-7	Refer to “Workplace Safety through Health and Protection”. In addition, the firm supports mental health by offering care packages, including access to psychiatric assistance based on GT-Zens’ needs	Refer to Workplace Safety through Health and Protection



GRI Standard Index

GRI Standard	Disclosure		Remarks
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	Grant Thornton Indonesia has not recorded any high-risk incidents or work-related injuries or illnesses
	403-9	Work-related injuries	
	403-10	Work-related illness	
Training and Education			
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Refer to Driving Employee Growth through Continuous Learning
	404-2	Programs for upgrading employee skills and transition assistance programs	Refer to Driving Employee Growth through Continuous Learning
	404-3	Percentage of employees receiving regular performance and career development reviews	Refer to Exploring and Valuing Employee Success
Diversity and equal opportunity			
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Refer to A Continuous Effort to Broaden Our Diversity
	405-2	Ratio of basic salary and remuneration of women to men	Refer to Exploring and Valuing Employee Success



GRI Standard Index

GRI Standard		Disclosure	Remarks
Non-discrimination			
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Grant Thornton Indonesia ensures a fair, inclusive environment free from discrimination
Freedom of Association and Collective Bargaining			
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Not Applicable
Child Labor			
GRI 406: Non-discrimination 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Grant Thornton Indonesia strictly adheres to all labor laws and ethical employment standards, ensuring that no child labor is implemented and no underage workers are employed
Forced or Compulsory Labor			
GRI 406: Non-discrimination 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Grant Thornton Indonesia confirms that no direct labor is employed in business operations deemed to pose a significant risk of forced or compulsory labor
Security Practices			
GRI 406: Non-discrimination 2016	410-1	Security personnel trained in human rights policies or procedures	Grant Thornton Indonesia does not employ any security personnel directly and has engaged with Sampoerna Strategic Building as an external service provider to support highly trained security personnel



GRI Standard Index

GRI Standard	Disclosure		Remarks
Rights of Indigenous People			
GRI 406: Non-discrimination 2016	411-1	Incidents of violations involving rights of indigenous peoples	Not Applicable
Local Communities			
GRI 303: Water and Effluents 2018	413-1	Operations with local community engagement, impact assessments, and development programs	Refer to Advancing in Social Responsibility
	413-2	Operations with significant actual and potential negative impacts on local communities	Not Applicable
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	As of this reporting period, our GA team has been evaluating the possibility of establishing specific social criteria for screening new suppliers. This plan is still under assessment and has not yet been officially implemented.
Public Policy			
GRI 415: Public Policy 2016	415-1	Political contributions	Not Applicable



GRI Standard Index

GRI Standard	Disclosure		Remarks
Customer Health and Safety			
GRI 416: Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	Not Applicable
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents recorded pertaining to this matter
Marketing and Labeling			
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Our Branding & Marketing Communication strategy will always adhere to GTIL’s global guidance policy
	417-2	Incidents of non-compliance concerning product and service information and labeling	No incidents related to this matter have been reported
	417-3	Incidents of non-compliance concerning marketing communication	No incidents related to this matter have been reported.-1
Customer Privacy			
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Refer to Assuring Data Privacy and Security . There were no complaints received as of this reporting period



TCFD Index

Statement of Use : Grant Thornton Indonesia has reported in accordance with the TCFD Index for the period 31 July 2023 until 30 June 2024

Index Used : TCFD Index Disclosure Framework

TCFD Index	Disclosure	Page
Governance		
Board’s oversight of climate-related risks and opportunities	The ESG Committee will oversee the management, governance, and implementation of ESG initiatives, ensuring alignment with strategic objectives, regulatory requirements, and industry best practices.	Refer to Leaders of Excellence
Management’s roles in assessing and managing climated-related risk and opportunities	The ESG Committee plays a key role in guiding our leadership and management in addressing ESG-related risks, including climate-related challenges and opportunities. Their duties and scope of responsibility are detailed in the ESG Committee Internal Memo.	Refer to Leaders of Excellence
Strategy		
Climate-related risks and opportunities over the short, medium, and long term	Climate-related risks and opportunities for Grant Thornton Indonesia, as an accounting and consulting service provider, span the short, medium, and long term. In the short term, regulatory shifts and client demands for ESG compliance may require adaptation in service offerings. Over the medium term, evolving sustainability standards and climate disclosure requirements could reshape advisory priorities, creating opportunities for expanded ESG and risk consulting. In the long term, broader climate impacts, such as economic transitions and technological advancements, may influence client industries, necessitating continuous innovation in our services to support sustainable business strategies.	Not Applicable



TCFD Index

TCFD Index	Disclosure	Page
Impact of climate-related risks and opportunities on GT’s business, strategy, & financial planning	<p>As an accounting and consulting service provider, Grant Thornton Indonesia is exposed to climate-related risks and opportunities that influence its business operations, strategic direction, and financial planning.</p> <p>Business Impact: In the short term, increased regulatory requirements and client expectations for ESG compliance and sustainability reporting present both risks and opportunities. Firms that fail to adapt may face reputational risks and reduced competitiveness, while those that proactively integrate ESG advisory services can strengthen client relationships and market positioning.</p> <p>Strategic Impact: In the medium term, evolving climate disclosure regulations, carbon taxation policies, and sustainability-driven investment criteria will reshape the consulting landscape. To remain a trusted advisor, Grant Thornton Indonesia must align its service offerings with emerging climate policies, expand ESG and risk consulting capabilities, and integrate climate risk considerations into business advisory services. This may involve developing new expertise, forming strategic partnerships, and investing in training to stay ahead of market demands.</p> <p>Financial Planning Impact: Over the long term, climate-related risks, including economic transitions to low-carbon industries, changing investor preferences, and potential disruptions to client sectors, could impact revenue streams. However, these shifts also present financial opportunities by expanding service lines in ESG assurance, carbon accounting, and sustainable finance advisory. Strategic investments in technology, talent, and innovation will be essential to capitalizing on these opportunities while mitigating financial risk.</p>	Not Applicable



TCFD Index

TCFD Index	Disclosure	Page
Description on the resilience of GT’s strategy, taking into consideration different climate-related scenarios	Grant Thornton Indonesia’s strategy is designed to remain resilient amid varying climate-related scenarios, from incremental regulatory shifts to more aggressive economic transitions. By proactively integrating ESG considerations into our service offerings, we can adapt to evolving compliance requirements, market demands, and investor expectations. In moderate scenarios, where regulations tighten gradually, we enhance our ESG advisory and risk management services to support clients in meeting sustainability goals. In more extreme scenarios involving rapid decarbonization or carbon taxation, we pivot toward specialized offerings such as carbon accounting, climate risk assessments, and sustainable finance advisory. Our commitment to continuous learning, digital transformation, and strategic partnerships ensures we remain agile, enabling us to mitigate risks while seizing new opportunities in a low-carbon economy.	Not Applicable
Risk Management		
Processes for identifying and assessing climate related risks	Grant Thornton Indonesia recognizes the urgency of climate change and is committed to developing environmental programs that integrate sustainability into our operations. This commitment aligns with Grant Thornton International’s initiatives, reinforcing our shared responsibility as a unified global network.	Not Applicable



TCFD Index

TCFD Index	Disclosure	Page
Process managing climate-related risks	<p>Grant Thornton Indonesia integrates climate-related risks into governance, strategy, and operations through a structured approach:</p> <ul style="list-style-type: none">• Governance & Oversight – The ESG Committee monitors climate risks and aligns strategies with regulations.• Risk Assessment – Continuous evaluation of regulatory, market, and operational risks based on impact and likelihood.• Strategic Integration – Climate risks are factored into business strategy, guiding the development of ESG advisory services, sustainable finance solutions, and risk management frameworks for clients.• Mitigation Measures – Upskilling professionals, leveraging technology, and advising clients on sustainability strategies.• Monitoring & Reporting – Regular reviews ensure adaptation, with insights integrated into ESG disclosures and financial planning.	Not Applicable
Processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management	<p>Grant Thornton Indonesia integrates climate-related risks into its overall risk management by continuously identifying and assessing regulatory, market, and operational impacts. The ESG Committee oversees risk mitigation strategies, aligning them with corporate objectives through ESG advisory services, sustainability initiatives, and capacity-building efforts. Regular monitoring and reporting ensure adaptability, enhancing resilience against evolving climate risks.</p>	Not Applicable



TCFD Index

TCFD Index	Disclosure	Page
Metrics & Target		
Metrics used by the organization to assess climate-related risks and opportunities	For our first report, we identified climate-related risks and opportunities using the GHG Protocol, starting with the assessment of Scope 1, 2, and 3 emissions from our operations and supply chain. Based on these emission categories, we evaluated our climate-related risks linked to our carbon footprint. From the identified risks, we developed strategic efforts to mitigate potential climate impacts, turning them into opportunities for sustainability and risk reduction.	Not Applicable
Data on Scope 1, Scope 2, and, if appropriate, Scope 3 Greenhouse Gas (GHG) emissions	Refer to “Tracking Our GHG Emission Progress”	Not Applicable
Targets used to manage climate-related risks and opportunities and performance	Grant Thornton Indonesia sets clear targets to manage climate-related risks and opportunities, focusing on reducing our carbon footprint and enhancing sustainability efforts. Our targets include lowering Scope 1, 2, and 3 emissions, improving energy efficiency, and integrating ESG principles into our operations and client services. Performance is tracked through regular assessments, aligning with global standards and best practices. Progress is measured against set benchmarks, ensuring continuous improvement in mitigating risks and seizing opportunities for long-term sustainability.	Not Applicable



SASB Index

Statement of Use : Grant Thornton Indonesia has reported in accordance with the SASB Index for the period 31 July 2023 until 30 June 2024

Index Used : SASB Index Disclosure Framework

SASB Index		Disclosure	Page
Data Security			
SV-PS-230a.1	Description of approach to identifying and addressing data security risks	To safeguard the data from any security risks, we have implemented cybersecurity measures by following and complying with IT security and information security policy, mandating cyber security training, obtaining cyber security certification, and performing security assessment.	—
SV-PS-230a.2	Description of policies and practices relating to collection, usage, and retention of customer information	Refer to Ethical Responsibilities	Page 44
SV-PS-230a.3	(1) Number of data breaches	Grant Thornton Indonesia has not experienced any data breaches. The number of CBI and PII cases is proprietary information, and no breaches were reported during the reporting period.	—
	(2) Percentage involving customers confidential business information (CBI) or personally identifiable information (PII)		—
	(3) Number of (a) customers and (b) individuals affected		—



SASB Index

SASB Index		Disclosure	Page
Workforce Diversity & engagement			
SV-PS-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, and (c) all other employees	Refer to A Continuous Effort to Broaden Our Diversity	Page 31 , Page 32
SV-PS-330a.2	(1) Voluntary and (2) involuntary turnover rate for employees	Refer to A Continuous Effort to Broaden Our Diversity	Page 33
SV-PS-330a.3	Employee engagement as a percentage	Grant Thornton Indonesia continuously listens to what truly matters to our GT-Zens through the People Voice survey, conducted every two years, while also welcoming input and feedback through direct communication with leaders or our whistleblowing channel. We also ensure a strong internal bond by hosting various training sessions and engagement events such as town halls, iftar gatherings, outings, and more, achieving an average participation rate of 95%.	—
Professional Integrity			
SV-PS-510a.1	Description of approach to ensuring professional integrity	Refer to Ethical Responsibilities	Page 45
SV-PS-510a.2	Total amount of monetary losses as a result of legal proceedings associated with professional integrity	Grant Thornton Indonesia has not reported any monetary losses related to professional integrity	—



SASB Index

SASB Index		Disclosure	Page
Metrics			
SV-PS-000.A	Number of employees by: 1. Full-time and part-time 2. Temporary 3. Contract	Refer to A Continuous Effort to Broaden Our Diversity	Page 31
SV-PS-000.B	Employee hours worked, percentage billable	Refer to Striking Work-Life Harmony	Page 39



WEF Index

Statement of Use : Grant Thornton Indonesia has reported in accordance with the WEF Index for the period 31 July 2023 until 30 June 2024

Index Used : World Economic Forum Coremetrics and Disclosures

Theme	Sub-Theme	Page
Principles of Governance		
Governing Purpose	Setting Purpose	Our Approach to ESG
Quality of Governing Body	Governance Body Composition	Leaders of Excellence
Stakeholder Engagement	Material Issues Impacting Stakeholders	Materiality Assessment
Ethical Behavior	Anti-Corruption	Driving Employee Growth Through Continuous Learning
	Protected Ethics Advice and Reporting Mechanisms	Ethical Responsibilities
Risk and Opportunity Oversight	Integrating Risk and Opportunity into Business Process	Mitigating Risks



WEF Index

Theme	Sub-Theme	Page
Climate Change	Greenhouse Gas (GHG) Emissions	Tracking Our GHG Emission Progress
	Task Force on Climate-Related Financial Disclosures (TCFD) Implementation	TCFD Framework
Nature Loss	Land Use and Ecological Sensitivity	Not Applicable
Freshwater Availability	Fresh Water Consumption and Withdrawal in Water-Stressed Areas	Not Applicable
Dignity and Equality	Diversity and Inclusion	A Continuous Effort to Broaden Our Diversity ; Women in the Workplace
	Pay Equality	Exploring and Valuing Employee Success
	Wage Level	Exploring and Valuing Employee Success
	Risk for Incidents of Child, Forced, or Compulsory Labour	A Continuous Effort to Broaden Our Diversity
Dignity and Equality	Health and Safety	Workplace Safety through Health and Protection



WEF Index

Theme	Sub-Theme	Page
Skills for the Future	Training Provided	Driving Employee Growth Through Continuous Learning
Employment and Wealth Generation	Absolute Number and Rate of Employment	A Continuous Effort to Broaden Our Diversity
	Economic Contribution	A Brief Look of Grant Thornton
	Financial Investment Contribution	A Brief Look of Grant Thornton
Innovation of Better Products and Services	Total R&D Expenses	As of this reporting period, the firm has not specifically tracked R&D expenses due to the nature of our business
Community and Social Vitality	Community Investment	2024 Performance Highlights
	Total Tax Paid	We do now disclose this information to the public.



Feedback Form

The 2024 Sustainability Report of Grant Thornton Indonesia provides an overview of sustainability commitments and performance.

1. This report is easy to understand

Disagree

Neutral

Agree

2. This report clearly show and inform material aspect both positive and negative sides

Disagree

Neutral

Agree

3. Please provide your suggestions/ comments on this report

Full Name

Occupation

Name of Institution/ Company

Please send the feedback form back to amandari.nyoman@id.gt.com

Ni Nyoman Sri Amandari
Business Development & Advisory Manager - ESG Task Force
Grant Thornton Indonesia
Sampoerna Strategic Square

* This reporting period, primary we provided a space for feedback to receive input and continue with follow-up actions



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