GRI content index

Statement of use	Indorama Ventures PCL. has reported in accordance with the GRI Standards for the period 1 January 2022 to 31 December 2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI STANDARD/ PICCLOSUPE LOCATION			OMISSION			
OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
	2-1 Organizational details	AR: Business Operation and Operating Performance - General				
		Information, pg 65 SR: Who We Are - Business and Value Chain Overview - IVL At-A-				
		Glance, pg 20-25 https://www.indoramaventures.com/en/our-company/at-a-glance				
	2-2 Entities included in the	SR: Who We Are - Business and Value Chain Overview - IVL At-A-				
	organization's sustainability reporting	Glance, pg 20-25 SR: About This Report - Scope and Boundary of Reporting, pg 198-				
		200 https://www.indoramaventures.com/en/worldwide				
	2-3 Reporting period,	SR: About This Report - Scope and Boundary of Reporting, pg 198- 200				
	frequency and contact point 2-4 Restatements of	SR: Significant restatements of data compared to prior years are				
	information	noted in the section(s) where they appear, pg 70, 91, 93, 97, 102, 105, 200				
	2-5 External assurance	SR: Assurance Statement, pg 192-197				
	2-6 Activities, value chain and other business relationships	SR: Who We Are - Business and Value Chain Overview, pg 20 SR: About This Report - Data Methodology, pg 200				
	2-7 Employees	https://www.indoramaventures.com/en/our-company/overview SR: Global Performance Data, pg 180-191				
	2-8 Workers who are not	N/A	2-8	Information unavailable/incomplete	We are working to collate the	
	employees				data required to disclose workers who are not employees	
	2-9 Governance structure and	SR: Robust Governance - Driving Performance Through Strong				
	composition	Leadership - Visionary Leadership Board of Directors, pg 158-159, 162				
		SR: Robust Governance - Sustainability Governance, pg162 https://www.indoramaventures.com/en/leadership/board-of-				
		directors				
GRI 2: General	2-10 Nomination and selection	AR: Corporate Governance Report 2022 - Corporate Governance				
Disclosures 2021	of the highest governance	Principles - Rights and Equitable Treatment of Shareholders -				
	body	General Rights and Equality - Appointment of New Directors and Reappointment of Retiring Directors, pg 76				
		https://www.indoramaventures.com/storage/downloads/governanc e/charters/20210126-ivl-charter-bod-en.pdf				
	2-11 Chair of the highest governance body	AR: Management Structure - The Board of Directors, pg 93 https://www.indoramaventures.com/en/leadership/board-of-				
	governance body	directors				
	2-12 Role of the highest	AR: Corporate Governance Report 2022 - Corporate Governance				
	governance body in overseeing the management	Principles - Responsibility of the Board, pg 83 SR: Robust Governance - Driving Performance Through Strong				
	of impacts	Leadership - Sustainability Governance, pg 162 https://www.indoramaventures.com/en/leadership/board-of-				
		directors				
	2-13 Delegation of responsibility for managing	AR: Corporate Governance Report 2022 - Corporate Governance Principles - Responsibility of the Board, pg 83				
	impacts	SR: Robust Governance - Driving Performance Through Strong				
		Leadership - Sustainability Governance, pg 162 https://www.indoramaventures.com/en/leadership/board-of-				
		directors				
	2-14 Role of the highest governance body in	SR: About This Report - Sustainability Report Assurance and GHG Verification, pg 192-197				
	sustainability reporting	http://www.indoramaventures.com/en/leadership/subcommittee/su stainability-risk-management-committee				
	2-15 Conflicts of interest	AR: Corporate Governance Report 2022 - Corporate Governance Principles - Role of Stakeholders - Conflict of Interest, pg 80				
	2-16 Communication of	SR: Robust Governance - Ensuring Responsible Business				
	critical concerns	Practices - Whistleblowing, pg 165				
	2-17 Collective knowledge of the highest governance body	SR: Robust Governance - Driving Performance Through Strong Leadership - Board of Directors, pg 158				
	2-18 Evaluation of the	AR: Corporate Governance Report 2022 - Corporate Governance				
	performance of the highest governance body	Principles - Responsibility of the Board - Evaluation of Board and sub-committee Performance, pg 85				
	2-19 Remuneration policies	AR: Corporate Governance Report 2022 - Corporate Governance				
		Principles - Rights and Equitable Treatment of Shareholders - General Rights and Equality - Directors Remuneration, pg 77				
	0.00.0					
	2-20 Process to determine remuneration	AR: Corporate Governance Report 2022 - Corporate Governance Principles - Rights and Equitable Treatment of Shareholders -				
	2 24 Ammuel total	Directors Remuneration, pg 77				
	2-21 Annual total compensation ratio	AR: GCEO remuneration to average employee remuneration ratio, pg 98				
	2 22 Statement	SR: Remuneration ratio of women to men, pg 189				
	2-22 Statement on sustainable development	SR: Who We Are - Key Leadership Message, pg 7-11 https://sustainability.indoramaventures.com/en/our-				
	strategy	sustainability/sustainability-strategy				
	2-23 Policy commitments	SR: Robust Governance - Ensuring Responsible Business Practices, pg 160				
		https://www.indoramaventures.com/en/our- company/governance/policies				

	2-24 Embedding policy commitments	SR: Robust Governance - Ensuring Responsible Business Practices - Corporate Governance, pg 161			
		SR: Robust Governance - Ensuring Responsible Business			
		Practices - Ethics and Governance Training for Employees, pg 164			
	2-25 Processes to remediate	SR: Robust Governance - Ensuring Responsible Business			
	negative impacts	Practices - Corporate Governance, pg 161 SR: Robust Governance - Ensuring Responsible Business			
		Practices - Whistleblowing, pg 165			
	2-26 Mechanisms for seeking advice and raising concerns	SR: Robust Governance - Ensuring Responsible Business Practices - Whistleblowing, pg 165			
	0.07.0	OD- Faring and the Day and the Control of the Contr			
	2-27 Compliance with laws and regulations	SR: Environmental Progress - Managing our Environmental Impact - Our Approach to Environmental Management, pg 100			
		SR: Social Impact - Expanding Boundaries to Meet the Needs of Customers - Minimizing Hazardous Substances, pg 112			
		SR: Robust Governance - Ensuring Responsible Business			
		Practices - Compliance Highlights 2022, pg 164			
	2-28 Membership associations	SR: Materiality - Stakeholder Engagement, pg 58			
		https://www.indoramaventures.com/en/our-			
		company/governance/industry-associations-and-memberships			
	2-29 Approach to stakeholder	SR: Materiality - Stakeholder Engagement, pg 58			
	engagement	https://sustainability.indoramaventures.com/en/our-			
		sustainability/our-stakeholders			
	2-30 Collective bargaining agreements	SR: Building the Workforce of Tomorrow - Creating a Conducive Workplace - Workplace Human Rights,			
	agreements	pg 134-135			
		SR: Global Performance Data, pg 189			
Material topics					
ania	3-1 Process to determine material topics	SR: Materiality - Materiality Assessment 2022 - Materiality Assessment Process, pg 68			
GRI 3: Material Topics 2021	· '	https://sustainability.indoramaventures.com/en/our-			
		sustainability/materiality-assessment			
	3-2 List of material topics	SR: Materiality - Materiality Assessment 2022, pg 68-69			
Economic performan	3-3 Management of material	SR: Materiality - Materiality Assessment 2022, pg 68-69			
GRI 3: Material Topics 2021	topics	https://sustainability.indoramaventures.com/en/our- sustainability/materiality-assessment			
Topics 2021					
	201-1 Direct economic value generated and distributed	AR: Financial Status and Performance, pg 4			
	201-2 Financial implications	SR: Our Sustainability Approach - Sustainable Value Creation -			
	and other risks and opportunities due to climate	Risks, Opportunities and Our Future Outlook, pg 46-47 SR: Robust Governance - Sound Risk Management - Internal Risk			
GRI 201: Economic	change	Management Processes - Risk Assessment and Mitigation, pg 169-			
Performance 2016		171			
	201-3 Defined benefit plan	AR: Notes to the Financial Statement, pg 179			
	obligations and other retirement plans				
	201-4 Financial assistance received from government	AR: Notes to the Financial Statement, pg 198			
Indirect economic im					
GRI 3: Material	3-3 Management of material topics	SR: Environmental Progress - Supporting Sustainable Growth - Innovation Across Our Portfolio, pg 72-79			
Topics 2021	topics	SR: Social Impact - Pushing Boundaries to Meet Customers'			
	203-1 Infrastructure	Needs - Focusing on Safe and Sustainable Products, pg 110			
GRI 203: Indirect	investments and services	SR: Environmental Progress - Supporting Sustainable Growth - Innovation Across Our Portfolio, pg 72-79			
Economic Impacts 2016	203-2 Significant indirect	SR: Environmental Progress - Supporting Sustainable Growth -			
Procurement practice	economic impacts	Innovation Across Our Portfolio, pg 72-79			
·	3-3 Management of material	SR: Social Impact - Engaging Our Suppliers, pg 118-121			
GRI 3: Material Topics 2021	topics	https://sustainability.indoramaventures.com/en/economic/responsible-sourcing			
	204-1 Proportion of spending	N/A	204-1	Information unavailable/incomplete	IVL has operations across North
	on local suppliers		20	and values of the second secon	America, South America, Europe,
GRI 204: Procurement					Africa, Asia and Ocenia, covering 43 countries. Given the
Practices 2016					complexity of our business
					operations and supply chain, we do not disclose this data.
Anti-corruption	3-3 Management of material	SR: Robust Governance - Ensuring Responsible Business			
GRI 3: Material	topics	Practices - Anti-Corruption, pg 166			
Topics 2021		https://www.indoramaventures.com/en/our-company/governance/policies			
	205-2 Communication and	SR: Robust Governance - Ensuring Responsible Business			
	training about anti-corruption	Practices - Anti-Corruption, pg 166			
	policies and procedures	https://www.indoramaventures.com/en/our-company/governance/policies			
	205-3 Confirmed incidents of	SR: Robust Governance - Ensuring Responsible Business			
	corruption and actions taken	Practices - Anti-Corruption, pg 166			
		https://www.indoramaventures.com/en/our- company/governance/policies			
Anti-competitive hal	avior	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Anti-competitive beh GRI 3: Material	3-3 Management of material	SR: Materiality - Materiality Assessment 2022, pg 68			
Topics 2021	topics	OD Debut Outroom 5			
GRI 206: Anti- competitive	206-1 Legal actions for anti- competitive behavior, anti-	SR: Robust Governance - Ensuring Responsible Business Practices - Anti-Corruption, pg 166			
Behavior 2016	trust, and monopoly practices				

Tax				
	3-3 Management of material	SR: Robust Governance - Ensuring Responsible Business		
ODI O. Matarial	topics	Practices - Acting With Transparency - Tax Transparency, pg 166		
GRI 3: Material Topics 2021		https://www.indoramaventures.com/en/our- company/governance/taxation		
Topics 2021		Company/governance/taxation		
	207-1 Approach to tax	SR: Robust Governance - Ensuring Responsible Business		
		Practices - Acting With Transparency - Tax Transparency, pg 166		
		https://www.indoramaventures.com/en/our-		
		company/governance/taxation		
GRI 207: Tax 2019				
	207-4 Country-by-country	AR: Notes to the financial statements - Tax Expense pg 201		
	reporting	https://www.indoramaventures.com/en/our-		
		company/governance/taxation		
Materials	3-3 Management of material	SR: Environmental Progress - Driving Circularity, pg 80-87		
GRI 3: Material	topics	SK. Environmental Progress - Driving Circulanty, pg 60-67		
Topics 2021	•			
	301-1 Materials used by	SR: Environmental Progress - Driving Circularity, pg 80-87		
GRI 301: Materials	weight or volume	SR: Global Performance Data, pg 183		
2016	301-2 Recycled input	SR: Environmental Progress - Driving Circularity, pg 80-87		
	materials used	SR: Global Performance Data, pg 183		
Energy		713		
g)	3-3 Management of material	SR: Environmental Progress - Advancing Towards Net Zero		
	topics	Carbon - Improving Energy & Operational Efficiency, pg 91-95		
GRI 3: Material		https://sustainability.indoramaventures.com/en/environmental/ener		
Topics 2021		gy-management		
	302-1 Energy consumption	SR: Environmental Progress - Advancing Towards Net Zero		
	within the organization	Carbon - Improving Energy & Operational Efficiency, pg 91-95		
	_	SR: Global Performance Data, pg 183		
		https://sustainability.indoramaventures.com/en/environmental/ener		
		gy-management		
	302-2 Energy consumption	SR: Environmental Progress - Advancing Towards Net Zero		
	outside of the organization	Carbon - Improving Energy & Operational Efficiency, pg 91-95		
	ľ	https://sustainability.indoramaventures.com/en/environmental/ener		
		gy-management		
GRI 302: Energy	200 0 5	OD. For income and I Donney Andrew in a Townson Net 7		
2016	302-3 Energy intensity	SR: Environmental Progress - Advancing Towards Net Zero Carbon - Improving Energy & Operational Efficiency, pg 91-95		
		SR: Global Performance Data, pg 183		
		https://sustainability.indoramaventures.com/en/environmental/ener		
		gy-management		
	302-4 Reduction of energy	SR: Environmental Progress - Advancing Towards Net Zero		
	consumption	Carbon - Improving Energy & Operational Efficiency, pg 91-95 https://sustainability.indoramaventures.com/en/environmental/ener		
		gy-management		
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Water and effluents		long i din di di di di di		
GRI 3: Material	3-3 Management of material	SR: Environmental Progress - Managing Our Environmental		
	topics	Impact - Water Management, pg 101-102		
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	403-2 Hazard identification, risk assessment, and incident investigation	SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace - Occupational Health & Safety performance, pg 139-140 SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace - Hazard Identification, Risk Asessment and Incident Investigation, pg 145 SR: Social Impact - Pushing Boundaries to Meet Customers' Needs - Focusing on Safe and Sustainable Products, pg 110-114		
	403-3 Occupational health services	SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace, pg138-147d https://sustainability.indoramaventures.com/en/social/occupational- health-and-safety SR: Social Impact - Pushing Boundaries to Meet Customers' Needs - Focusing on Safe and Sustainable Products, pg 110-114 https://sustainability.indoramaventures.com/en/economic/customer -relationship-management		
GRI 403: Occupational Health	403-4 Worker participation, consultation, and communication on occupational health and safety	SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace - Employee Participation and Training in EHS, pg 142-144		
and Safety 2018	403-5 Worker training on occupational health and safety	SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace - Employee Participation and Training in EHS, pg 142-143 https://sustainability.indoramaventures.com/en/social/occupational- health-and-safety		
	403-6 Promotion of worker health	SR: Social Impact - Building the Workforce of Tomorrow - Creating a Conducive Workplace - Employee Well-Being, pg 132-133 SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace - Employee Participation & Training in EHS, pg 142 https://sustainability.indoramaventures.com/en/social/occupational- health-and-safety		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace, pg 138-147 https://sustainability.indoramaventures.com/en/social/occupational- health-and-safety		
	403-9 Workers covered by an occupational health and safety management system 403-9 Work-related injuries	SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace, pg 138-147 SR: Social Impact - Building the Workforce of Tomorrow - Providing a Safe Workplace, pg 138-147 SR: Global Performance Data, pg 185 https://sustainability.indoramaventures.com/en/social/occupational-health-and-safety		
	403-10 Work-related ill health	SR: Global Performance Data, pg 185		
Training and education GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Social Impact - Building the Workforce of Tomorrow - Investing in Our People, pg 122-137 https://sustainability.indoramaventures.com/en/social/human- resources/human-capital-development		
	404-1 Average hours of training per year per employee 404-2 Programs for upgrading	SR: Global Performance Data, pg 188-189 https://sustainability.indoramaventures.com/en/social/human- resources/human-capital-development SR: Social Impact - Building the Workforce of Tomorrow -		
GRI 404: Training and Education 2016	employee skills and transition assistance programs	Investing in Our People, pg 122-137 https://sustainability.indoramaventures.com/en/social/human- resources/human-capital-development		
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GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees 405-2 Ratio of basic salary	SR: Robust Governance - Driving Performance Through Strong Leadership - Board of Directors, pg 158 SR: Global Performance Data, pg 188-189 https://sustainability.indoramaventures.com/en/social/humanresources/workforce-diversity SR: Global Performance Data, pg 188-189		
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GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Building the Workforce of Tomorrow - Creating a Conducive Workplace - Workplace Human Rights, pg 134-135		
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GRI 415: Public Policy 2016	415-1 Political contributions	SR: Robust Governance - Ensuring Responsible Business Practices - Acting With Transparency - Political Activities And Contributions, pg 166 https://www.indoramaventures.com/storage/company/governance/ memberships/contributions-industry-associations-memberships- and-others-2022.pdf		
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2016	416-2 Incidents of non- compliance concerning the health and safety impacts of products and services	SR: Social Impact - Pushing Boundaries to Meet Customers' Needs - Maintaining Strong Customer Relationships, pg 116-117 https://sustainability.indoramaventures.com/en/economic/customer -relationship-management		

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