

Sustainability Report 2024

Content Index Table

In accordance with

-GRI Standards

-IFRS S2

-ESRS (under EU CSRD)

-UNGC CoP




GRI Content Index

Statement of use Indorama Ventures has reported the information cited in this GRI content index for the period 1 January 2024 - 31 December 2024 with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021


GRI Standard	Disclosure	Location	Page Number	Omission		
				Requirements Omitted	Reason	Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	Chapter 1: Who We Are - About Indorama Ventures Annual Report: Business Operation and Operating Performance - General Information https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	15 65			
	2-2 Entities included in the organization's sustainability reporting	Chapter 1: Who We Are - About Indorama Ventures	15			
	2-3 Reporting period, frequency and contact point	Chapter 7: About This Report - Companies and Subsidiaries Covered, and Data Coverage	170			
	2-4 Restatements of information	Significant restatements of data compared to prior years are noted in the section(s) where they appear	162, 167			
	2-5 External assurance	Chapter 7: Appendices - Independent Assurance Statement and GHG Scope 1, 2, and 3 Audit Certificate	172-177			
	2-6 Activities, value chain and other business relationships	Chapter 1: Who We Are - Business Segments	22-24			
	2-7 Employees	Chapter 7: Appendices - Global Human Resources Data	163-167			
	2-8 Workers who are not employees	N/A	-	2-8	Information unavailable/incomplete	We are working to collect the data required to disclose workers who are not employees.
	2-9 Governance structure and composition	Chapter 6: Robust Governance - Board of Directors and Board Philosophy	120, 122			
	2-10 Nomination and selection of the highest governance body	Chapter 6: Robust Governance - Corporate Oversight and Governance Committees Annual Report: Corporate Governance Report 2024 - Corporate Governance Principles - Rights and Equitable Treatment of Shareholders - General Rights and Equality - Appointment of New Directors and Reappointment of Retiring Directors https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	122 77-78			
	2-11 Chair of the highest governance body	Chapter 6: Robust Governance - Board Philosophy Annual Report: Management Structure - The Board of Directors https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	122 98-100			
	2-12 Role of the highest governance body in overseeing the management of impacts	Chapter 6: Robust Governance - Effective Governance, Compliance, and Ethics Annual Report: Corporate Governance Principles - Responsibility of the Board https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	123 88			
	2-13 Delegation of responsibility for managing impacts	Chapter 6: Robust Governance - Effective Governance, Compliance and Ethics Annual Report: Corporate Governance Principles - Responsibility of the Board https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	123 88			




GRI Standard	Disclosure	Location	Page Number	Omission		
				Requirements Omitted	Reason	Explanation
	2-14 Role of the highest governance body in sustainability reporting	Chapter 7: About This Report - Management Responsibility Statement	170			
	2-15 Conflicts of interest	Chapter 6: Robust Governance - Conflict of Interest Policy and Assistance Package	124			
	2-16 Communication of critical concerns	Chapter 6: Robust Governance - Whistleblower	126			
	2-17 Collective knowledge of the highest governance body	Chapter 6: Robust Governance - Board Expertise and Industry Experience	121			
	2-18 Evaluation of the performance of the highest governance body	Chapter 6: Robust Governance - Incentivizing Performance Annual Report: Corporate Governance Report 2024 - Corporate Governance Principles - Responsibility of the Board - Evaluation of Board and sub-committee Performance  https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	122 90			
	2-19 Remuneration policies	Chapter 6: Robust Governance - Incentivizing Performance	122			
	2-20 Process to determine remuneration	Chapter 6: Robust Governance - Incentivizing Performance Annual Report: Corporate Governance Report 2024 - Corporate Governance Principles - Rights and Equitable Treatment of Shareholders - Directors Remuneration  https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	122 78-79			
	2-21 Annual total compensation ratio	Chapter 1: Building Financial Resilience - Remuneration Annual Report: CEO Remuneration to Average Employee Remuneration Ratio  https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	19 108			
	2-22 Statement on sustainable development strategy	Deputy Group CEO Message, Chairman of the ESG Council Message, and Chief Sustainability Officer Message Chapter 6: Robust Governance - Strategic Investments in 2024	6-11 140			
	2-23 Policy commitments	Chapter 6: Robust Governance - Effective Governance, Compliance, and Ethics	123-124			
	2-24 Embedding policy commitments	Chapter 6: Robust Governance - Effective Governance, Compliance, and Ethics	123-124			
	2-25 Processes to remediate negative impacts	Chapter 6: Robust Governance - Risk Management	127-128			
	2-26 Mechanisms for seeking advice and raising concerns	Chapter 3: Our Materiality - Stakeholder Engagement Chapter 6: Robust Governance - Whistleblower	50 126			
	2-27 Compliance with laws and regulations	Chapter 6: Robust Governance - Effective Governance, Compliance and Ethics	123-124			
	2-28 Membership associations	Chapter 1: Who we are - Major Industry Associations, Memberships, and Collaborations	26-27			
	2-29 Approach to stakeholder engagement	Chapter 3: Our Materiality - Stakeholder Engagement	50			
	2-30 Collective bargaining agreements	Chapter 5: Social Impact - Collective Bargaining and Social Dialogue	82			

GRI Standard	Disclosure	Location	Page Number	Omission		
				Requirements Omitted	Reason	Explanation
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Chapter 2: Value Creation - Indorama Ventures' Value Creation Model Annual Report: Financial Status and Performance  https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	36-37 4-9			
	201-2 Financial implications and other risks and opportunities due to climate change	Chapter 2: Value Creation - Indorama Ventures' Value Creation Model	36-37			
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report: Notes to Financial Statements  https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	186			
	201-4 Financial assistance received from government	Annual Report: Notes to the Financial Statements - Income Tax  https://hub.optiwise.io/en/documents/155653/ivl-or2024-en.pdf	203			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Chapter 6: Robust Governance - Strategic Investments in 2024	140			
	203-2 Significant indirect economic impacts	Chapter 6: Robust Governance - Strategic Investments in 2024	140			
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GRI 3: Material Topics 2021	3-1 Process to determine material topics	Chapter 3: Our Materiality - Materiality Assessment	50			
	3-2 List of material topics	Chapter 3: Our Materiality - 2024 Material Topics	51			
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GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 4: Environmental Performance - Waste Management, Advancing a Circular Economy throughout Our Value Chain	68-69, 74-75			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Chapter 7: Appendices - Global Performance Data - Solid Waste	161			
	306-2 Management of significant waste-related impacts	Chapter 7: Appendices - Global Performance Data - Solid Waste	161			
	306-3 Waste generated	Chapter 7: Appendices - Global Performance Data - Solid Waste	161			
	306-4 Waste diverted from disposal	Chapter 7: Appendices - Global Performance Data - Solid Waste	161			
	306-5 Waste directed to disposal	Chapter 7: Appendices - Global Performance Data - Solid Waste	161			
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GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Impact - Health and Safety	92-97			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Chapter 5: Social Impact - EHS Management and Compliance System	94			
	403-2 Hazard identification, risk assessment, and incident investigation	Chapter 5: Social Impact - EHS Operational Practices and Workers Participation, EHS Audits and Site Performance Reviews	95			
	403-3 Occupational health services	Chapter 5: Social Impact - Workplace Wellness Initiatives	86			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Chapter 5: Social Impact - Collective Bargaining and Social Dialogue, EHS Operational Practices and Worker Participation	82,95			
	403-5 Worker training on occupational health and safety	Chapter 5: Social Impact - EHS Operational Practices and Worker Participation, Safety Culture	95			

GRI Standard	Disclosure	Location	Page Number	Omission		
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	403-6 Promotion of worker health	Chapter 5: Social Impact - EHS Operational Practices and Worker Participation	95			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Chapter 5: Social Impact - EHS Audits and Site Performance Reviews	95			
	403-8 Workers covered by an occupational health and safety management system	Chapter 5: Social Impact - EHS Operational Practices and Worker Participation	95			
	403-9 Work-related injuries	Chapter 7: Appendices - Global Performance Data - Occupational Health & Safety	162			
	403-10 Work-related ill health	Chapter 7: Appendices - Global Performance Data - Occupational Health & Safety	162			
Supply Chain Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Impact - Empowering Suppliers through Shared Values	100-104			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Chapter 5: Social Impact - Supplier Screening and Selection	101			
	308-2 Negative environmental impacts in the supply chain and actions taken	Chapter 5: Social Impact - Supplier Risk Assessment, Audit and Risk Monitoring	102-103			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Chapter 5: Social Impact - Supplier Screening and Selection	101			
	414-2 Negative social impacts in the supply chain and actions taken	Chapter 5: Social Impact - Supplier Risk Assessment, Audit and Risk Monitoring	102-103			
Sustainable Products						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 4: Environmental Performance - Manufacturing Sustainably Chapter 6: Robust Governance - Sustainable Product Portfolio	55 147-149			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Chapter 7: Appendices - Global Performance Data - Materials	157			
	301-2 Recycled input materials used	Chapter 7: Appendices - Global Performance Data - Materials	157			
	301-3 Reclaimed products and their packaging materials	Chapter 7: Appendices - Global Performance Data - Materials	157			
Climate Change and Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 4: Environmental Performance - Coping With Climate Change, Advancing Decarbonization, Energy Management	55-60, 62-65			
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Chapter 4: Environment Performance - Advancing Decarbonization	58-60			
	102-2 Climate change adaptation plan	Chapter 2: Value Creation - Sustainability - Related Risk Mitigation Plan (Climate Change Adaptation)	42-43			
		Chapter 4: Environment Performance - Climate Adaptation and Mitigation	56-57			
	102-3 Just transition	Chapter 4: Environmental Performance - Coping With Climate Change	55			
	102-4 GHG emissions reduction targets and progress	Chapter 4: Environment Performance - Advancing Decarbonization- GHG Emissions Management – Scope 1 and 2	59			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Chapter 7: Appendices - Global Performance Data - Energy	157			


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	302-3 Energy intensity	Chapter 7: Appendices - Global Performance Data - Energy	158			
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GRI 203: Indirect Economic Impacts 2016	305-1 Direct (Scope 1) GHG emissions	Chapter 7: Appendices - Global Performance Data - Emissions	160			
	305-2 Energy indirect (Scope 2) GHG emissions	Chapter 7: Appendices - Global Performance Data - Emissions	160			
	305-3 Other indirect (Scope 3) GHG emissions	Chapter 4: Environmental Performance - Decarbonization in the Supply Chain (Scope 3)	60			
	305-4 GHG emissions intensity	Chapter 7: Appendices - Global Performance Data - Emissions	160			
	305-5 Reduction of GHG emissions	Chapter 7: Appendices - Global Performance Data - Emissions	160			
	305-6 Emissions of Ozone-Depleting Substances (ODS)	Chapter 7: Appendices - Global Performance Data - Emissions	160			
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Chapter 7: Appendices - Global Performance Data - Emissions	160			
Water						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 4: Environmental Performance - Water Management	66-67			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Chapter 4: Environmental Performance - Water Management	66			
	303-2 Management of water discharge-related impacts	Chapter 4: Environmental Performance - Water Management	66-67			
	303-3 Water withdrawal	Chapter 7: Appendices - Global Performance Data - Water Withdrawal, Water Consumption	158,160			
	303-4 Water discharge	Chapter 7: Appendices - Global Performance Data - Wastewater Discharge, Water Consumption	159-160			
	303-5 Water consumption	Chapter 7: Appendices - Global Performance Data - Water Consumption	160			
GRI 306: Effluents and Waste 2016	306-3 Significant spills	Chapter 7: Appendices - Global Performance Data - Significant Spills	161			
Human Capital						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Impact - Empowering Our People, Human Resources Management, Human Capital Development	80-82, 82-86, 87-88			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Chapter 7: Appendices - Global Human Resources Data - Employment	164			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chapter 5: Social Impact - Employee Benefits, Workplace Wellness Initiatives	85-86			
	401-3 Parental leave	Chapter 7: Appendices - Global Human Resources Data - Employment	165			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Chapter 7: Appendices - Global Human Resources Data - Employees Training	165			

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	404-2 Programs for upgrading employee skills and transition assistance programs	Chapter 5: Social Impact - Human Capital Development, Indorama Ventures Excellence (IVEX) Program	87-88, 90-91			
	404-3 Percentage of employees receiving regular performance and career development reviews	Chapter 5: Social Impact - Performance Management and Recognition Chapter 7: Appendices - Global Human Resources Data - Performance Appraisal	89 165			
Cybersecurity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Impact - Consumer Safety and Trust Chapter 6: Robust Governance - Cybersecurity Management	108 134-137			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Chapter 5: Social Impact - Consumer Safety and Trust	108			
Local Community Engagement						
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Chapter 7: Appendices - Global CSR Data	168			
	413-2 Operations with significant actual and potential negative impacts on local communities	Chapter 7: Appendices - Global CSR Data	168			
Corporate Governance						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 6: Robust Governance - Effective Governance, Compliance and Ethics	123-126			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Chapter 6: Robust Governance - Effective Governance, Compliance and Ethics	123-126			
GRI 207: Tax 2019	207-1 Approach to tax	Chapter 6: Robust Governance - Tax Strategy	124			
	207-2 Tax governance, control, and risk management	Taxation - Tax Transparency  https://www.indoramaventures.com/en/our-company/governance/taxation	-			
	207-3 Stakeholder engagement and management of concerns related to tax	Taxation - Governance, statutory compliance and risk management  https://www.indoramaventures.com/en/our-company/governance/taxation	-			
	207-4 Country-by-country reporting	Tax Reporting  https://www.indoramaventures.com/en/our-company/governance/taxation	2			
Human Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Impact - Human Rights	98-99			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Chapter 5: Social Impact - Collective Bargaining and Social Dialogue Chapter 7: Appendices - Global Human Resources Data - Collective Bargaining	82 163			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Chapter 5: Social Impact - Protecting Human Rights throughout the Supply Chain	99			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Chapter 5: Social Impact - Protecting Human Rights throughout the Supply Chain	99			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Chapter 7: Appendices - Global Human Resources Data - Rights of Indigenous People	167			

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Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 4: Environmental Performance - Biodiversity	70-71			
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	TNFD Report: Risk and Impact Management  https://sustainability.indoramaventures.com/storage/content/tnfd-report/2024/doc.pdf	21			
	101-3 Access and benefit-sharing	TNFD Report: Strategy  https://sustainability.indoramaventures.com/storage/content/tnfd-report/2024/doc.pdf	9-19			
	101-4 Identification of biodiversity impacts	TNFD Report: LEAP Approach: Evaluate – Dependencies and Impacts  https://sustainability.indoramaventures.com/storage/content/tnfd-report/2024/doc.pdf	12-15			
Consumer Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Impact - Consumer Safety and Trust	108			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Chapter 5: Social Impact - Consumer Safety and Trust	108			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Chapter 5: Social Impact - Consumer Safety and Trust	108			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Chapter 5: Social Impact - Consumer Safety and Trust	108			
	417-2 Incidents of non-compliance concerning product and service information and labeling	Chapter 5: Social Impact - Consumer Safety and Trust	108			
	417-3 Incidents of non-compliance concerning marketing communications	Chapter 5: Social Impact - Consumer Safety and Trust	108			
Diversity Equity Inclusion						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 5: Social Impact - Diversity, Equity, and Inclusion (DEI)	80			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Chapter 7: Appendices - Global Human Resources Data - Percentage of Employees - Race/Ethnicity	165			
	405-2 Ratio of basic salary and remuneration of women to men	Chapter 7: Appendices - Global Human Resources Data - Remuneration Ratio of Women to Men	166			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Chapter 7: Appendices - Global Human Resources Data - Non-discrimination	166			
Ethics						
GRI 3: Material Topics 2021	3-3 Management of material topics	Chapter 6: Robust Governance - Effective Governance, Compliance and Ethics	123-126			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Chapter 6: Robust Governance - Anti-Corruption and Bribery	125			
	205-2 Communication and training about anti-corruption policies and procedures	Chapter 6: Robust Governance - Promoting Compliance through Employee Training	125			
	205-3 Confirmed incidents of corruption and actions taken	Chapter 6: Robust Governance - Whistleblower	126			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Chapter 6: Robust Governance - Promoting Compliance through Employee Training	125			



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IFRS S2 Indicator	Disclosure	Location	Page Number
Governance			
6 (a) (i)	Disclose how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s).	Chapter 6: Robust Governance - ESG Governance Structure Website: TCFD Analysis - Governance  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	122
6 (a) (ii)	Disclose how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities.	Chapter 6: Robust Governance - ESG Governance Structure Website: TCFD Analysis - Governance  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	122
6 (a) (iii)	Disclose information about how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities.	Chapter 6: Robust Governance - ESG Governance Structure Website: TCFD Analysis - Governance  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	122
6 (a) (iv)	Disclose information about how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities.	Chapter 6: Robust Governance - ESG Governance Structure Website: TCFD Analysis - Governance  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	122
6 (a) (v)	Disclose information about how the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	Chapter 6: Robust Governance - ESG Governance Structure Website: TCFD Analysis - Governance  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	122
6 (b) (i)	Disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee.	Chapter 6: Robust Governance - ESG Governance Structure Website: TCFD Analysis - Governance  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	122
6 (b) (ii)	Disclose information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Chapter 6: Robust Governance - ESG Governance Structure Website: TCFD Analysis - Governance  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	122
Strategy			
9 (a)	Disclose information to enable users of general purpose financial reports to understand: the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
9 (c)	Disclose information to enable users of general purpose financial reports to understand: the effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
9 (d)	Disclose information to enable users of general purpose financial reports to understand: the effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
9 (e)	Disclose information to enable users of general purpose financial reports to understand: the climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
10 (a)	Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
10 (b)	Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-

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10 (c)	Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
10 (d)	Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
14 (a) (i)	Specifically, the entity shall disclose: Information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about: current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities.	Chapter 2: Value creation - Sustainability-Related Risk Mitigation Plan Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	42-43
14 (a) (ii)	The entity shall disclose information about: current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications).	Chapter 2: Value creation - Sustainability-Related Risk Mitigation Plan Chapter 6: Robust Governance - Emerging Risks Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	42-43 130-131
14 (a) (iii)	The entity shall disclose information about: current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains).	Chapter 2: Value creation - Sustainability-Related Risk Mitigation Plan Chapter 6: Robust Governance - Emerging Risks Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	42-43 130-131
14 (a) (v)	The entity shall disclose information about: how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets.	Chapter 4: Environmental Performance - Coping with Climate Change, Advancing Decarbonization, Energy Management Website: TCFD Analysis - Metrics and Targets  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	55-57, 58-60, 62-65
14 (b)	The entity shall disclose: information about how the entity is resourcing, and plans to resource.	Chapter 4: Environmental Performance Chapter 6: Robust Governance - Financial Discipline in Action Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	52-77 138-139
14 (c)	The entity shall disclose: quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14 (a).	Chapter 4: Environmental Performance - Coping with Climate Change, Advancing Decarbonization, Energy Management Website: TCFD Analysis - Strategy, Metrics and Targets  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	55-57, 58-60, 62-65
15 (b)	An entity shall disclose information that enables users of general purpose financial reports to understand: the anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
16 (c) (ii)	An entity shall disclose quantitative and qualitative information about how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: its planned sources of funding to implement its strategy.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
22 (a) (ii)	The entity shall disclose the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand the significant areas of uncertainty considered in the entity's assessment of its climate resilience.	Climate-Related Risk Management Report 2024: Disclaimer  https://sustainability.indoramaventures.com/storage/content/tcf-d-report/2024/doc.pdf	19
22 (b) (i) (1)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including: which climate-related scenarios the entity used for the analysis and the sources of those scenarios.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
22 (b) (i) (2)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including: whether the analysis included a diverse range of climate-related scenarios.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-

IFRS S2 Indicator	Disclosure	Location	Page Number
22 (b) (i) (3)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including: whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
22 (b) (i) (4)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including: whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
22 (b) (i) (6)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including information about the inputs the entity used, including: the time horizons the entity used in the analysis.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
22 (b) (ii) (4)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including the key assumptions the entity made in the analysis, including assumptions about: energy usage and mix.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
22 (b) (iii) (5)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including the key assumptions the entity made in the analysis, including assumptions about: developments in technology.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
22 (b) (iii)	The entity shall disclose how and when the climate-related scenario analysis was carried out, including the reporting period in which the climate-related scenario analysis was carried out.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
Risk Management			
25 (a) (i)	The entity shall disclose information about the processes and related policies the entity uses to identify, assess, prioritize and monitor climate-related risks, including information about: the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes).	Climate-Related Risk Management Report 2024: Risk Management  https://sustainability.indoramaventures.com/storage/content/tcf-d-report/2024/doc.pdf Website: TCFD Analysis - Risk Management  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	13-15
25 (a) (iii)	An entity shall disclose information about how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria).	Climate-Related Risk Management Report 2024: Risk Management  https://sustainability.indoramaventures.com/storage/content/tcf-d-report/2024/doc.pdf Website: TCFD Analysis - Risk Management  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	14
25 (a) (iv)	An entity shall disclose information about whether and how the entity prioritizes climate-related risks relative to other types of risk.	Climate-Related Risk Management Report 2024: Risk Management  https://sustainability.indoramaventures.com/storage/content/tcf-d-report/2024/doc.pdf Website: TCFD Analysis - Risk Management  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	14
25 (a) (v)	An entity shall disclose information about how the entity monitors climate-related risks.	Climate-Related Risk Management Report 2024: Risk Management  https://sustainability.indoramaventures.com/storage/content/tcf-d-report/2024/doc.pdf Website: TCFD Analysis - Risk Management  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	13-15
25 (a) (vi)	An entity shall disclose information about whether and how the entity has changed the processes it uses compared with the previous reporting period.	N/A No changes from the previous reporting period	-
25 (c)	An entity shall disclose information about the extent to which, and how, the processes for identifying, assessing, prioritizing and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	Climate-Related Risk Management Report 2024: Risk Management  https://sustainability.indoramaventures.com/storage/content/tcf-d-report/2024/doc.pdf Website: TCFD Analysis - Risk Management  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	14



IFRS S2 Indicator	Disclosure	Location	Page Number
Metrics and Targets			
28 (c)	An entity shall disclose: targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets.	Chapter 1: Who we are - Performance in Our Sustainability Ambitions	20
29 (a) (i) (1)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall: disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent, classified as Scope 1 greenhouse gas emissions.	Chapter 4: Environmental Performance - Advancing Decarbonization - GHG Emissions Management – Scope 1 and 2	59
29 (a) (i) (2)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall: disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent, classified as Scope 2 greenhouse gas emissions.	Chapter 4: Environmental Performance - Advancing Decarbonization - GHG Emissions Management – Scope 1 and 2	59
29 (a) (i) (3)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall: disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent, classified as Scope 3 greenhouse gas emissions.	Chapter 4: Environmental Performance - Advancing Decarbonization - Decarbonization in the Supply Chain (Scope 3)	60
29 (a) (ii)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall: measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions.	Chapter 4: Environmental Performance - Advancing Decarbonization - GHG Emissions Management – Scope 1 and 2	59
29 (a) (iii) (1)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions.	Chapter 4: Environmental Performance Advancing Decarbonization, Energy Management	58-60, 62-65
29 (a) (iii) (3)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes.	N/A As the approach to measurement of GHG emissions has remained unchanged.	-
29 (a) (v)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29 (a) (i) (2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions.	Chapter 4: Environmental Performance Advancing Decarbonization - GHG Emissions Management – Scope 1 and 2	59
29 (a) (vi) (1)	An entity shall disclose information relevant to the cross-industry metric categories of greenhouse gases—the entity shall for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29 (a) (i) (3), and with reference to paragraphs B32–B57, disclose the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	Chapter 4: Environmental Performance Advancing Decarbonization - Decarbonization in the Supply Chain (Scope 3)	60
29 (e)	An entity shall disclose information relevant to the cross-industry metric categories of capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	-
29 (f) (i)	An entity shall disclose information relevant to the cross-industry metric categories of internal carbon prices—the entity shall disclose an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis).	Chapter 4: Environmental Performance - Advancing Decarbonization Website: TCFD Analysis - Strategy  https://sustainability.indoramaventures.com/en/environmental/tcf-d-analysis	58

IFRS S2 Indicator	Disclosure	Location	Page Number
29 (g) (i)	An entity shall disclose information relevant to the cross-industry metric categories of remuneration—the entity shall disclose a description of whether and how climate-related considerations are factored into executive remuneration.	Chapter 6: Robust Governance - Incentivizing Performance	122
33 (a)	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose: the metric used to set the target.	Chapter 4: Environmental Performance - Advancing Decarbonization, Energy Management, Water Management, Waste Management, Advancing a Circular Economy throughout Our Value Chain	58-60, 62-65, 66-67, 68-69, 74-75
33 (d)	For each target, the entity shall disclose: the period over which the target applies.	Chapter 1: Who we are - Performance in Our Sustainability Ambitions	20
33 (e)	For each target, the entity shall disclose: the base period from which progress is measured.	Chapter 1: Who we are - Performance in Our Sustainability Ambitions	20
33 (g)	For each target, the entity shall disclose: if the target is quantitative, whether it is an absolute target or an intensity target.	Chapter 1: Who we are - Performance in Our Sustainability Ambitions	20
35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	Chapter 4: Environmental Performance - Advancing Decarbonization, Energy Management, Water Management, Waste Management, Advancing a Circular Economy throughout Our Value Chain	58-60, 62-65, 66-67, 68-69, 74-75
36 (a)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose: which greenhouse gases are covered by the target.	Chapter 4: Environmental Performance - Advancing Decarbonization	58-60
36 (b)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose: whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	Chapter 4: Environmental Performance - Advancing Decarbonization	58-60
36 (c)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose: whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target.	Chapter 4: Environmental Performance - Advancing Decarbonization	58-60
Industry-based disclosures - Chemicals			
RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Chapter 4: Environmental Performance - Advancing Decarbonization	59
RT-CH-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Chapter 4: Environmental Performance - Advancing Decarbonization	58-59
RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Chapter 4: Environmental Performance - Energy Management Chapter 7: Appendices - Global Performance Data-Energy	62-65 157-158
RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Chapter 4: Environmental Performance - Water Management Chapter 7: Appendices - Global Performance Data-Water Withdrawal, Water Consumption Water Risk Assessment Summary Report 2024: Summary Water Risk Analysis 2024  https://sustainability.indoramaventures.com/storage/content/water-risk-assessment-summary-report/2024/doc.pdf	66-67 158-159, 160 8
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Chapter 4: Environmental Performance - Water Management Water Risk Assessment Summary Report 2024: Water Risk Globally and to Indorama Ventures, 2024 Indorama Ventures' Water Performance, Summary of Water risk Analysis, Water-related Business Risks, Mitigation Measures  https://sustainability.indoramaventures.com/storage/content/water-risk-assessment-summary-report/2024/doc.pdf	66-67 5, 7, 8-19, 20, 21
RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Chapter 7: Appendices - Global Performance Data-Green revenues from sustainable products	157

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SBM-2	Interests and views of stakeholders	Chapter 3: Our Materiality - Stakeholder Engagement and Materiality	50-51
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Double Materiality Assessment Summary 2024: Prioritization, Materiality Assessment Outcomes for Enterprise Value Creation, Materiality Assessment Outcomes: Material Issues for External Stakeholders, Key Initiatives  https://sustainability.indoramaventures.com/storage/content/materiality-report/2024/doc.pdf	8-10,11,13, 15-17
IRO-1	Description of processes to identify and assess material impacts, risks and opportunities	Chapter 3: Our Materiality - Materiality Assessment Double Materiality Assessment Summary 2024: Double Materiality Assessment Process  https://sustainability.indoramaventures.com/storage/content/materiality-report/2024/doc.pdf	50 5-14
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	Chapter 3: Our Materiality - Materiality Assessment Double Materiality Assessment Summary 2024: Double Materiality Assessment  https://sustainability.indoramaventures.com/storage/content/materiality-report/2024/doc.pdf	50 3-17
GDR-P	Policies adopted to manage material sustainability matters	Chapter 4: Environmental Performance - Advancing Decarbonization, Energy Management, Water Management, Waste Management, Advancing a Circular Economy throughout Our Value Chain Chapter 5: Social Impact - Human Resources Management, Health And Safety, Human Rights, Empowering Suppliers through Shared Values Chapter 6: Robust Governance - Effective Governance, Compliance, and Ethics, Cybersecurity Management	58-60, 62-65, 66-67, 68-69, 74-75, 82-86, 92-95, 98-99, 100-104 123-126, 134-137
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More details in
the Sustainability Report 2024

