INDORAMA VENTURES

Sustainability Report 2025

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 2025 - 31 December 2025 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/211342/ivl-or2025-en.pdf	15 70			
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	2-3 Reporting period, frequency and contact point	**Chapter 7:** About This Report - Companies and Subsidiaries Covered, and Data Coverage	172			
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	2-6 Activities, value chain and other business relationships	**Chapter 1:** Who We Are - Business Segments	20-23			
	2-7 Employees	**Chapter 7:** Appendices - Global Human Resources Data	166-170			
	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	118-119			
	2-10 Nomination and selection of the highest governance body	**Chapter 6:** Robust Governance - ESG governance structure **Annual Report:** Corporate Governance Report 2025 - 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/211342/ivl-or2025-en.pdf	120 79-82			
	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/211342/ivl-or2025-en.pdf	122 103-105			
	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/211342/ivl-or2025-en.pdf	121-125 92			

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	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/211342/ivl-or2025-en.pdf	121-125 92			
	2-14 Role of the highest governance body in sustainability reporting	**Chapter 7:** About This Report - Management responsibility and reporting approach	172			
	2-15 Conflicts of interest	**Chapter 6:** Robust Governance - Strengthening policies to ensure governance	122			
	2-16 Communication of critical concerns	**Chapter 6:** Robust Governance - Whistleblower protection and reporting	124-125			
	2-17 Collective knowledge of the highest governance body	**BOARD COMPETENCE AND DIVERSITY MATRIX** https://beta.indoramaventures.com/assets/bod-competency-and-diversity-(31-dec-2025)-board-approved.pdf	1			
	2-18 Evaluation of the performance of the highest governance body	**Chapter 6:** Robust Governance - Incentivizing performance	120			
	2-19 Remuneration policies	**Chapter 6:** Robust Governance - Incentivizing performance	120			
	2-20 Process to determine remuneration	**Chapter 6:** Robust Governance - Incentivizing performance **Annual Report:** Corporate Governance Report 2025 - Corporate governance principles - Rights and equitable treatment of shareholders - Directors remuneration https://hub.optiwise.io/en/documents/211342/ivl-or2025-en.pdf	120 79-83			
	2-21 Annual total compensation ratio	**Annual Report:** CEO remuneration to average employee remuneration ratio https://hub.optiwise.io/en/documents/211342/ivl-or2025-en.pdf	111			
	2-22 Statement on sustainable development strategy	Deputy Group CEO Message, Executive President of Petchem and Chairman of the ESG Council message, and Chief Sustainability Officer message **Chapter 6:** Robust Governance - Financial discipline and sustainable finance	6-11 140-141			
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	2-27 Compliance with laws and regulations	**Chapter 6:** Robust Governance - Effective governance, compliance, and ethics	121-125			

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	2-30 Collective bargaining agreements	**Chapter 5:** Social Impact - Collective bargaining and social dialogue	87			
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	201-2 Financial implications and other risks and opportunities due to climate change	**Chapter 2:** Value Creation - Creating value through the six capitals	32-33			
	201-3 Defined benefit plan obligations and other retirement plans	**Annual Report:** Notes to the financial statements https://hub.optiwise.io/en/documents/211342/ivl-or2025-en.pdf	197			
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	308-2 Negative environmental impacts in the supply chain and actions taken	**Chapter 5**: Social Impact - Supplier Risk Assessment, Audit and Risk Monitoring	100-101			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	**Chapter 5:** Social Impact - Supplier Screening and Selection	100			

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	414-2 Negative social impacts in the supply chain and actions taken	**Chapter 5:** Social Impact - Supplier Risk Assessment, Audit and Risk Monitoring	100-101			
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GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	**Chapter 4:** Environment Performance - Advancing decarbonization	51-53			
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	302-3 Energy intensity	**Chapter 7**: Appendices - Global Performance Data - Energy	160			
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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	121-125			
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	207-3 Stakeholder engagement and management of concerns related to tax	**Tax Strategy -** Governance, statutory compliance and risk management: https://sustainability.indoramaventures.com/storage/content/document/taxation/tax-strategy.pdf	1			
	207-4 Country-by-country reporting	**Tax Reporting** https://beta.indoramaventures.com/storage/downloads/sustainability/economic/taxation/tax-reporting-2025-28092026.pdf	1-3			
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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	87 166			

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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	170			
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GRI 3: Material Topics 2021	3-3 Management of material topics	**Chapter 4:** Environmental Performance - Biodiversity	66			
GRI 101: Biodiversity 2024	101-2 Management of biodiversity impacts	**TNFD Report:** Risk and Impact Management https://sustainability.indoramaventures.com/storage/content/tnfd-report/2025/doc.pdf	18			
	101-3 Access and benefit-sharing	**TNFD Report:** Strategy https://sustainability.indoramaventures.com/storage/content/tnfd-report/2025/doc.pdf	9-17			
	101-4 Identification of biodiversity impacts	**TNFD Report:** LEAP Approach: Evaluate – Dependencies and Impacts https://sustainability.indoramaventures.com/storage/content/tnfd-report/2025/doc.pdf	13-19			
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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			
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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	169			
	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	170			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	**Chapter 7:** Appendices - Global Human Resources Data - Non-discrimination	170			
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GRI 3: Material Topics 2021	3-3 Management of material topics	**Chapter 6:** Robust Governance - Effective Governance, Compliance and Ethics	121-125			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	**Chapter 6:** Robust Governance - Anti-Corruption and Bribery	123-124			
	205-2 Communication and training about anti-corruption policies and procedures	**Chapter 6:** Robust Governance - Promoting Compliance through Employee Training	123			
	205-3 Confirmed incidents of corruption and actions taken	**Chapter 6:** Robust Governance - Whistleblower	124-125			
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	123			

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IFRS S2 Indicator	Disclosure	Location	Page number
Governance			
6 (a)	To achieve this objective, an entity shall disclose information about: (a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities.	**Chapter 6:** Robust Governance - Risk Governance Structure and Committees **Website: TCFD Analysis -** Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127
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 - Risk Governance Structure and Committees **Website: TCFD Analysis** - Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127
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 - Risk Governance Structure and Committees **Website: TCFD Analysis** - Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127
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 - Risk Governance Structure and Committees **Website: TCFD Analysis** - Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127
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 - Risk Governance Structure and Committees **Website: TCFD Analysis** - Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127
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 -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	120-121
6 (b)	To achieve this objective, an entity shall disclose information about: (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities.	**Chapter 6:** Robust Governance - Risk Governance Structure and Committees **Website: TCFD Analysis** - Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127
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 - Risk Governance Structure and Committees **Website: TCFD Analysis** - Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127
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 - Risk Governance Structure and Committees **Website: TCFD Analysis** - Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	126-127

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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/tcfd-analysis	
9 (b)	Disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	**Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-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/tcfd-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/tcfd-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/tcfd-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/tcfd-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/tcfd-analysis	
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/tcfd-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/tcfd-analysis	
11	In identifying climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, the entity shall use all reasonable and supportable information that is available at the reporting date without undue cost or effort, including information about past events, current conditions and forecasts of future conditions.	**Website: TCFD Analysis -** Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	
12	In identifying climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, the entity shall refer to and consider the applicability of the industry-based disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2.	**Website: TCFD Analysis -** Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	
13 (a)	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose: (a) a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	**Website: TCFD Analysis -** Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	

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13 (b)	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate- related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose: (b) a description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	**Website: TCFD Analysis -** Risk management https://sustainability.indoramaventures.com/en/environmental/tcfd-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 4:** Environmental Performance - Climate Urgency and Actions; Advancing Decarbonization **Website: TCFD Analysis –** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	50-51
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 4:** Environmental Performance - Climate Urgency and Actions; Advancing Decarbonization **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	50-51
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 4:** Environmental Performance - Climate Urgency and Actions; Advancing Decarbonization **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	50-51
14 (a) (iv)	An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose: (a) 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: (iv) any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies;	**Chapter 4:** Environmental Performance - Climate Urgency and Actions, Advancing Decarbonization **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	50-51
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 - Climate Urgency and Actions, Advancing Decarbonization **Website: TCFD Analysis -** Metrics and Targets https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-51
14 (b)	The entity shall disclose: information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a).	**Chapter 4:** Environmental Performance - Climate Urgency and Actions, Advancing Decarbonization **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-53
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 - Climate Urgency and Actions **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-49
15 (a)	Disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects).	**Chapter 4:** Environmental Performance - Climate Urgency and Actions **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-49

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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/tcfd-analysis	
16 (a)	Specifically, an entity shall disclose quantitative and qualitative information about: (a) how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period.	**Chapter 4:** Environmental Performance - Climate Urgency and Actions **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-49
16 (c)	Specifically, an entity shall disclose quantitative and qualitative information about: (c) 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: (i) its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and: (ii) its planned sources of funding to implement its strategy.	**Chapter 4:** Environmental Performance - Climate Urgency and Actions **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-49
16 (c) (i)	When explaining how the entity expects its financial position to change over the short, medium and long term, take into consideration its investment and disposal plans, including plans to which the entity is not contractually committed.	**Chapter 4:** Environmental Performance - Climate Urgency and Actions **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-49
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/tcfd-analysis	
16 (d)	Specifically, an entity shall disclose quantitative and qualitative information about: (d) how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	**Chapter 4:** Environmental Performance - Climate Urgency and Actions **Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	48-49
22 (a) (i)	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1-B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: (a) the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: (i) the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate- related scenario analysis.	**Chapter 4:** Environmental Performance - Climate Urgency and Actions	48-49
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/tcfd-report/2024/doc.pdf	19

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22 (a) (iii) (1)	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1-B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: (a) the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: (iii) the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: (1) the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities.	**Chapter 6:** Governance - Financial Discipline and Sustainable Finance	140-141
22 (a) (iii) (2)	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1-B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: (a) the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: (iii) the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: (2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets.	**Chapter 4:** Environmental Performance - GHG Reduction and Renewable Energy Generation **Climate-Related Risk Management Report 2024:** Disclaimer https://sustainability.indoramaventures.com/storage/content/tcfd-report/2024/doc.pdf	53 11
22 (a) (iii) (3)	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1-B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: (a) the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: (iii) the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: (3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience.	**Chapter 6:** Governance - Financial Discipline and Sustainable Finance	140-141
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/tcfd-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/tcfd-analysis	
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/tcfd-analysis	

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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/tcfd-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/tcfd-analysis	
22(b)(ii)(1)	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1-B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: (b) how and when the climate-related scenario analysis was carried out, including: (ii) the key assumptions the entity made in the analysis, including assumptions about: (1) climate-related policies in the jurisdictions in which the entity operates.	**Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	
22(b)(ii)(3)	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1-B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: (b) how and when the climate-related scenario analysis was carried out, including: (ii) the key assumptions the entity made in the analysis, including assumptions about: (3) national- or regional- level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources).	**Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-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/tcfd-analysis	
22 (b) (ii) (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/tcfd-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/tcfd-analysis	

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Risk Management			
25(a)	Disclose the processes and related policies used to identify, assess, prioritise and monitor climate-related risks, including the matters specified in paragraphs 25(a)(i)–(vi).	**Climate-Related Risk Management Report 2024:** Risk Management https://sustainability.indoramaventures.com/storage/content/tcfd-report/2024/doc.pdf **Website: TCFD Analysis -** Risk Management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	13-15
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/tcfd-report/2024/doc.pdf **Website: TCFD Analysis -** Risk Management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	13-15
25 (a) (ii)	Disclose whether and how climate-related scenario analysis is used to inform the identification of climate-related risks.	**Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	
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/tcfd-report/2024/doc.pdf **Website: TCFD Analysis -** Risk Management https://sustainability.indoramaventures.com/en/environmental/tcfd-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/tcfd-report/2024/doc.pdf **Website: TCFD Analysis -** Risk Management https://sustainability.indoramaventures.com/en/environmental/tcfd-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/tcfd-report/2024/doc.pdf **Website: TCFD Analysis -** Risk Management https://sustainability.indoramaventures.com/en/environmental/tcfd-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 (b)	An entity shall disclose information about the processes used to identify, assess, prioritise and monitor climate-related opportunities, including whether and how scenario analysis informs their identification.	**Website: TCFD Analysis -** Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	
25 (c)	An entity shall disclose information about the extent to which, and how, the processes for identifying, assessing, prioritzing 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/tcfd-report/2024/doc.pdf **Website: TCFD Analysis -** Risk Management https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	14

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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	52
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	52
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)	54
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	52
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 - GHG Emissions Management – Scope 1 and 2; Decarbonization in the Supply Chain – GHG Emissions Management (Scope 3)	52, 54
29 (a) (iii) (2)	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 reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions	**Chapter 4:** Environmental Performance Advancing Decarbonization - GHG Emissions Management – Scope 1 and 2	52
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	52

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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)	54
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.	**Chapter 4:** Environmental Performance – Energy Management	56-57
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).	**Website: TCFD Analysis** - Strategy https://sustainability.indoramaventures.com/en/environmental/tcfd-analysis	
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	120
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	51-63, 67-69
33 (b)	For each target, the entity shall disclose: the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives).	**Chapter 4:** Environmental Performance – GHG Emissions Management – Scope 1 and 2	52
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	18
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	18
33 (f)	For each target, the entity shall disclose: any milestones and interim targets.	**Chapter 1:** Who We Are – Performance in Our Sustainability Ambitions **Chapter 4:** Environmental Performance – GHG Emissions Management – Scope 1 and 2	18, 52
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	18
34 (c)	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: (c) the metrics used to monitor progress towards reaching the target.	**Chapter 4:** Environmental Performance – GHG Emissions Management – Scope 1 and 2	52
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	51-63, 67-69
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	51
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	51

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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	51
36 (e) (i)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33-35, an entity shall disclose: (e) the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraphs B70-B71: (i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits.	**Climate-Related Risk Management Report 2024:** Risk Management https://sustainability.indoramaventures.com/storage/content/tcfd-report/2024/doc.pdf	10
36 (e) (iii)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33-35, an entity shall disclose: (e) the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraphs B70-B71: (iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal.	**Climate-Related Risk Management Report 2024:** Risk Management https://sustainability.indoramaventures.com/storage/content/tcfd-report/2024/doc.pdf	10
36 (e) (iv)	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33-35, an entity shall disclose: (e) the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraphs B70-B71: (iv) any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	**Climate-Related Risk Management Report 2024:** Risk Management https://sustainability.indoramaventures.com/storage/content/tcfd-report/2024/doc.pdf	10
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 - GHG Emissions Management – Scope 1 and 2	51-53
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 - GHG Emissions Management – Scope 1 and 2	51-53
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:** Appendicies - Global Performance Data - Energy	56-59 159-160
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 2025:** Summary Water Risk Analysis 2025 https://sustainability.indoramaventures.com/storage/content/water-risk-assessment-summary-report/2025/doc.pdf	60-61 160-162 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 2025:** Summary Water Risk Analysis 2025 https://sustainability.indoramaventures.com/storage/content/water-risk-assessment-summary-report/2025/doc.pdf	60-61 5,7,8-19,20,21
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