

GRI Content Index

Global Report Initiative (GRI) Content Index

Global Report Initiative (GRI) Content Index				Omission			SDG Targets	UNGC Principles	External Assurance
GRI Standard / Other Source	Disclosure	Chapter	Location	Requirement(s) Omitted	Reason	Explanation			
General Disclosure									
GRI 2: General Disclosure 2021	GRI 2-1	Organizational details	About ICHITAN GROUP/ Organizationalstructure and operation of the group of companies	SD Report 2025 (page 2-5) 56-1 One Report 2025 (page 1-26)					
	GRI 2-2	Entities included in the organization's sustainability reporting	About This Sustainability Report	SD Report 2025 (page 14-15)					
	GRI 2-3	Reporting period, frequency and contact point	About This Sustainability Report	SD Report 2025 (page 14-15)					
	GRI 2-4	Restatements of information	About This Sustainability Report	SD Report 2025 (page 14-15)				There was no significant change in previous reporting period	
	GRI 2-5	External assurance	About This Sustainability Report	SD Report 2025 (page 15, 169)					
	GRI 2-6	Activities, value chain and other business relationships	Business Value Chain	SD Report 2025 (page 21) 56-1 Report 2025 (page 42)					
	GRI 2-7	Employees	Employee Information / Human Rights and Labor Fair Treatment	SD Report 2025 (page 88-107) 56-1 One Report 2025 (page 146-149)					
	GRI 2-9	Governance structure and composition	Corporate Governance Structure	56-1 One Report 2025 (page 118-119)					
	GRI 2-10	Nomination and selection of the highest governance body	Nomination of the Board of Directors	56-1 One Report 2025 (page 101-102, 135,156-157)					
	GRI 2-11	Chair of the highest governance body	Information of The Board of Directors and Controlling Person	56-1 One Report 2025 (page 121)					
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance Structure / Driving Business for Sustainability	SD Report 2025 (page 6-7,17) 56-1 One Report 2025 (page 132-133)					
	GRI 2-13	Delegation of responsibility for managing impacts	Sustainability Governance Structure / The Corporate Governance and Sustainability Committee	SD Report 2025 (page 6-7,17) 56-1 One Report 2025 (page 132-133,136-137)					

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GRI 2-14	Role of the highest governance body in sustainability reporting	Message from Chairman of the Corporate Governance and Sustainability Committee	SD Report 2025 (page 6-7) 56-1 One Report 2025 (page 136-137,256)						
GRI 2-15	Conflicts of interest	Conflict of Interest and Related Transaction	56-1 One Report 2025 (page 108-109,175-176)						
GRI 2-16	Communication of critical concerns	Policy on whistleblowing or complaints and protection provided for whistleblowers	SD Report 2025 (page 94,136-137) 56-1 One Report 2025 (page 110,178)						
GRI 2-17	Collective knowledge of the highest governance body	Boards Skills Matrix / Directors and Executives Development	SD Report 2025 (page 135) 56-1 One Report 2025 (page 131,138,142-143)						
GRI 2-18	Evaluation of the performance of the highest governance body	The Board of Directors Evaluation	SD Report 2025 (page 133) 56-1 One Report 2025 (page 163-165)						
GRI 2-19	Remuneration policies	Remuneration of Directors and Executives	56-1 One Report 2025 (page 102, 144-145,168-174)						
GRI 2-20	Process to determine remuneration	Remuneration of Directors and Executives	56-1 One Report 2025 (page 144-145,168-174)						
GRI 2-21	Annual total compensation ratio	Employee Compensation	SD Report 2025 (page 90,154) 56-1 One Report 2025 (page 64,148)						
GRI 2-22	Statement on sustainable development strategy	Driving Business for Sustainability	SD Report 2025 (page 2-3,6-7,16-18) 56-1 One Report 2025 (page 39-41)						
GRI 2-23	Policy commitments	Driving Business for Sustainability	SD Report 2025 (page 2-3,6-7,16-18) 56-1 One Report 2025 (page 39-41)						
GRI 2-24	Embedding policy commitments	Commitments	SD Report 2025 (page 30,38,46,52, 58,70,80,88,108,116,132, 138,146) 56-1 One Report 2025 (page 116)						
GRI 2-25	Process to remediate negative impacts	Environmental Project / Social Project	SD Report 2025 (page 35-37,50-51, 118-124,127-131) 56-1 One Report 2025 (page 49-71)						
GRI 2-26	Mechanisms for seeking advice and raising concerns	Policy on whistleblowing or complaints and protection provided for whistleblowers	SD Report 2025 (page 94,123, 136-137) 56-1 One Report 2025 (page 110,178)						
GRI 2-27	Compliance with laws and regulations	The monitoring of compliance with corporate governance policy and guidelines	SD Report 2025 (page 136-137) 56-1 One Report 2025 (page 115,175-178)						

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GRI 2-28	Membership associations	Membership associations	SD Report 2025 (page 31,118, 131,137) 56-1 One Report 2025 (page 115)						
GRI 2-29	Approach to stakeholder engagement	Stakeholder Engagement	SD Report 2025 (page 22-27) 56-1 One Report 2025 (page 42-48)						
GRI 2-30	Collective bargaining agreement	Stakeholder Engagement / Welfare Committee	SD Report 2025 (page 101-102)						
Material Topics									
GRI 3: Material Topics 2021	GRI 3-1	Process to determine material topics	Materiality Assessment Results	SD Report 2025 (page 28)					
	GRI 3-2	List of material topics	Materiality Assessment Results	SD Report 2025 (page 28)					
	GRI 3-3	Management of material topics	Sustainable Performance	SD Report 2025 (page 29)					
Economic Performance									
GRI 201: Economic Performance 2016	GRI 201-1	Direct economic value generated and distributed	Sustainable Economic Value Creation	SD Report 2025 (page 12,124,128)					
	GRI 201-2	Financial implications and other risks and opportunities due to climate change	Climate Action	SD Report 2025 (page 32)					
	GRI 201-4	Financial assistance received from government	Tax Policy and Operations	SD Report 2025 (page 13)					
Market Presence									
GRI 202: Market Presence 2016	GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Employee Compensation	SD Report 2025 (page 90,154) 56-1 One Report 2025 (page 64,148)					
	GRI 202-2	Proportion of senior management hired from the local community			Not applicable	The Company operates business entirely in Thailand with 100% proportion of Thai senior management			

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Indirect Economic Impacts									
GRI 203: Indirect Economic Impacts 2016	GRI 203-1	Infrastructure investments and services supported			Not applicable	Not applicable for the organization			
	GRI 203-2	Significant indirect economic impacts							
Procurement Practices									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2025 (page 29,58-69)					
GRI 204: Procurement Practices 2016	GRI 204-1	Proportion of spending on local suppliers	Supply Chain Management	SD Report 2025 (page 66)					
Anti-corruption									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Corporate Governance, Business Ethic and Transparency	SD Report 2025 (page 29,132-137)					
GRI 205: Anti-corruption 2016	GRI 205-1	Operations assessed for risks related to corruption	Corporate Governance, Business Ethic and Transparency	SD Report 2025 (page 133-137) 56-1 One Report 2025 (page 176-178)					
	GRI 205-2	Communication and training about anti-corruption policies and procedures	Corporate Governance, Business Ethic and Transparency	SD Report 2025 (page 137) 56-1 One Report 2025 (page 176-178)					
	GRI 205-3	Confirmed incidents of corruption and actions taken	Corporate Governance, Business Ethic and Transparency	SD Report 2025 (page 137) 56-1 One Report 2025 (page 178)					
Anti-competitive Behavior									
GRI 206: Anti-competitive Behavior 2016	GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			Not applicable	There is no anti-competitive behavior in Food & Beverage sector			
Tax									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Corporate Governance	SD Report 2025 (page 13,29)					

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GRI 207: Tax 2019	GRI 207-1	Approach to tax	Ichitan's Sustainability Website: Coporate Governance/ Tax Policy	(URL Website: https://sustainability.ichitangroup.com/en/document/viewer/17/tax-policy)					
	GRI 207-2	tax governance, control, and risk management	Ichitan's Sustainability Website: Coporate Governance/ Tax Policy	(URL Website: https://sustainability.ichitangroup.com/en/document/viewer/17/tax-policy)					
	GRI 207-3	Stakeholder engagement and management of concerns related to tax	Corporate Governance	SD Report 2025 (page 22-23,26-27) 56-1 One report 2025 (page 243)					
	GRI 207-4	Country-by-country reporting	Ichitan's Website: Tax Policy	SD Report 2025 (page 13) 56-1 One report 2025 (page 243)					
Materials									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Waste Management	SD Report 2025 (page 29,46-51)					
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume	Waste Management	SD Report 2025 (page 48)					
	GRI 301-2	Recycled input materials used	Waste Management	SD Report 2025 (page 49-51)					
	GRI 301-3	Reclaimed products and their packaging materials	Waste Management	SD Report 2025 (page 49-51)					
Energy									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Climate Action	SD Report 2025 (page 29,30-37)					
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organization	Climate Action	SD Report 2025 (page 33-34,150)					
	GRI 302-2	Energy consumption outside of the organization	Climate Action	SD Report 2025 (page 33-34,150)					
	GRI 302-3	Energy intensity	Climate Action	SD Report 2025 (page 33,150)					
	GRI 302-4	Reduction of energy consumption	Climate Action	SD Report 2025 (page 34-36)					
Water and effluents									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Water Management	SD Report 2025 (page 29,38-45)					

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GRI 303: Water and effluents 2018	GRI 303-1	Interactions with water as a shared resource	Water Management	SD Report 2025 (page 39-41)					
	GRI 303-2	Management of water discharge-related impacts	Water Management	SD Report 2025 (page 39,44-45)					
	GRI 303-3	Water withdrawal	Water Management	SD Report 2025 (page 42-43,150)					
	GRI 303-4	Water discharge	Water Management	SD Report 2025 (page 42-43,150)					
	GRI 303-5	Water consumption	Water Management	SD Report 2025 (page 42-43,150)					
Emissions									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Climate Action	SD Report 2025 (page 29,30-37)					
GRI 305: Emissions 2016	GRI 305-1	Direct (scope 1) GHG emissions	Climate Action	SD Report 2025 (page 33,150)					
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	Climate Action	SD Report 2025 (page 33,150)					
	GRI 305-3	Other indirect (Scope 3) GHG emissions	Climate Action	SD Report 2025 (page 33,150-151)					
	GRI 305-4	GHG emissions intensity	Climate Action	SD Report 2025 (page 33,151)					
	GRI 305-5	Reduction of GHG emissions	Climate Action	SD Report 2025 (page 34-36)					
	GRI 305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Climate Action	SD Report 2025 (page 151)					
Waste									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Waste Management	SD Report 2025 (page 29,46-51)					
GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts	Waste Management	SD Report 2025 (page 46-51)					
	GRI 306-2	Management of significant waste-related impacts	Waste Management	SD Report 2025 (page 46-51)					
	GRI 306-3	Waste generated	Waste Management	SD Report 2025 (page 48,151)					
	GRI 306-4	Waste diverted from disposal	Waste Management	SD Report 2025 (page 48-51)					
	GRI 306-5	Waste directed to disposal	Waste Management	SD Report 2025 (page 48)					
Supplier environmental assessment									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2025 (page 29,58-69)					

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GRI 308: Supplier Environmental Assessment 2016	GRI 308-1	New suppliers that were screened using environmental criteria	Supply Chain Management	SD Report 2025 (page 64-66)						
	GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain Management	SD Report 2025 (page 68-69)			Not applicable		Not applicable for the organization	
Employment										
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2025 (page 29,88-107)						
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	Human Rights and Labor Fair Treatment	SD Report 2025 (page 90,152)						
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Rights and Labor Fair Treatment	SD Report 2025 (page 98,101-102)						
	GRI 401-3	Parental leave	Human Rights and Labor Fair Treatment	SD Report 2025 (page 153)						
Labor/management relations										
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2025 (page 29,88-107)						
Occupational health and safety										
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Employee Well-being, Health, and Safety	SD Report 2025 (page 29,108-115)						

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GRI 403: Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	Employee Well-being, Health, and Safety	SD Report 2025 (page 109)					
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	Employee Well-being, Health, and Safety	SD Report 2025 (page 111-112)					
	GRI 403-3	Occupational health services	Employee Well-being, Health, and Safety	SD Report 2025 (page 101-102)					
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Employee Well-being, Health, and Safety	SD Report 2025 (page 112-115)					
	GRI 403-5	Worker training on occupational health and safety	Employee Well-being, Health, and Safety	SD Report 2025 (page 112-115)					
	GRI 403-6	Promotion of worker health	Employee Well-being, Health, and Safety	SD Report 2025 (page 101-102)					
	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employee Well-being, Health, and Safety	SD Report 2025 (page 112-115)					
	GRI 403-9	Work-related injuries	Employee Well-being, Health, and Safety	SD Report 2025 (page 110-111,155)					
	GRI 403-10	Work-related ill health	Employee Well-being, Health, and Safety	SD Report 2025 (page 110-111,155)					
Training and education									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2025 (page 29,108-115)					
GRI 404: Training and Education 2016	GRI 404-1	Average hours of training per year per employee	Human Rights and Labor Fair Treatment	SD Report 2025 (page 98,153)					
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Human Rights and Labor Fair Treatment	SD Report 2025 (page 103-104)					
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Human Rights and Labor Fair Treatment	SD Report 2025 (page 98,103-104)					
Diversity and equal opportunity									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2025 (page 29,108-115)					
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1	Diversity of governance bodies and employees	Human Rights and Labor Fair Treatment	SD Report 2025 (page 90,135,152)					
	GRI 405-2	Ratio of basic salary and remuneration of women to men	Human Rights and Labor Fair Treatment	SD Report 2025 (page 90,154)					

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Non-discrimination									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2025 (page 29,108-115)					
GRI 406: Non-discrimination 2016	GRI 406-1	Incidents of discrimination and corrective actions taken	Human Rights and Labor Fair Treatment	SD Report 2025 (page 94)					
Freedom of association and collective bargaining									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2025 (page 29,58-69)					
GRI 407: Freedom of Association and Collective Bargaining 2016	GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Supply Chain Management	SD Report 2025 (page 61-63)					
Child labor									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2025 (page 29,58-69)					
GRI 408: Child Labor 2016	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	Supply Chain Management	SD Report 2025 (page 62)					
Forced or compulsory labor									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2025 (page 29,58-69)					
GRI 409: Forced or Compulsory Labor 2016	GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain Management	SD Report 2025 (page 62)					
Security practices									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2025 (page 29,108-115)					
GRI 410: Security Practices 2016	GRI 410-1	Security personnel trained in human rights policies or procedures	Human Rights and Labor Fair Treatment	SD Report 2025 (page 94-95)					

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Rights of indigenous peoples										
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics								
GRI 411: Rights of Indigenous Peoples 2016	GRI 411-1	Incidents of violations involving rights of indigenous peoples				Not applicable	Not applicable for the organization			
Human rights assessment										
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2025 (page 29,108-115)						
GRI 412: Human Rights Assessment 2016	GRI 412-1	Operations that have been subject to human rights reviews or impact assessments	Human Rights and Labor Fair Treatment	SD Report 2025 (page 91-94)						
	GRI 412-2	Employee training on human rights policies or procedures	Human Rights and Labor Fair Treatment	SD Report 2025 (page 94-95)						
Local communities										
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Community and Social Involvement	SD Report 2025 (page 27,116-131)						
GRI 413: Local Communities 2016	GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Community and Social Involvement	SD Report 2025 (page 118-131)						
	GRI 413-2	Operations with significant actual and potential negative impacts on local communities	Community and Social Involvement	SD Report 2025 (page 118-131)						
Supplier social assessment										
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2025 (page 29,58-69)						
GRI 414: Supplier Social Assessment 2016	GRI 414-1	New suppliers that were screened using social criteria	Supply Chain Management	SD Report 2025 (page 64-66)						
	GRI 414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	SD Report 2025 (page 68-69)						

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Public policy									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics							
GRI 415: Public Policy 2016	GRI 415-1	Political contributions				Not applicable		The company has The Anti-Corruption policy and does not support any political activities.	
Customer health and safety									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Product Quality Management	SD Report 2025 (page 29,70-79)					
GRI 416: Customer Health and Safety 2016	GRI 416-1	Assessment of the health and safety impacts of product and service categories	Product Quality Management	SD Report 2025 (page 72-76)					
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Product Quality Management	SD Report 2025 (page 71,77,78)					
Marketing and labeling									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Consumer Relationship Management	SD Report 2025 (page 29,80-87)					
GRI 417: Marketing and Labeling 2016	GRI 417-1	Requirements for product and service information and labeling	Consumer Relationship Management	SD Report 2025 (page 87)					
	GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	Consumer Relationship Management Product Quality Management	SD Report 2025 (page 71,78,87)			There is no case occurred.		
	GRI 417-3	Incidents of non-compliance concerning marketing communications	Consumer Relationship Management Product Quality Management	SD Report 2025 (page 71,78,87)			There is no case occurred.		
Customer privacy									
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Consumer Relationship Management	SD Report 2025 (page 29,80-87)					
GRI 418: Customer Privacy 2016	GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Consumer Relationship Management	SD Report 2025 (page 77,87)					