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GRI Standard / Other Source	Disclosure		Chapter	Location	Omission		
					Requirement(s) Omitted	Reason	Explanation
General Disclosure							
GRI 2: General Disclosure 2021	GRI 2-1	Organizational details	About ICHITAN GROUP / Structure and Business	SD Report 2024 (page 2-4)			
	GRI 2-2	Entities included in the organization's sustainability reporting	About This Sustainability Report	SD Report 2024 (page 12)			
	GRI 2-3	Reporting period, frequency and contact point	About This Sustainability Report	SD Report 2024 (page 12)			
	GRI 2-4	Restatements of information	About This Sustainability Report	SD Report 2024 (page 12)			
	GRI 2-5	External assurance	About This Sustainability Report	SD Report 2024 (page 12)			
	GRI 2-6	Activities, value chain and other business relationships	Business Value Chain	SD Report 2024 (page 2-4, 16-20) 56-1 One Report 2024 (page 33)			
	GRI 2-7	Employees	Employee Information / Human Rights and Labor Fair Treatment	SD Report 2024 (page 74-93) 56-1 One Report 2024 (page 76)			
	GRI 2-9	Governance structure and composition	Corporate Governance Structure	56-1 One Report 2024 (page 64-65)			
	GRI 2-10	Nomination and selection of the highest governance body	Nomination of the Board of Directors	56-1 One Report 2024 (page 67)			
	GRI 2-11	Chair of the highest governance body	Information of The Board of Directors and Controlling Person	56-1 One Report 2024 (page 65)			
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Message from CEO and Chairman of the Corporate Govenance Committee / Sustainability Governance	SD Report 2024 (page 5-6, 14, 117)			
	GRI 2-13	Delegation of responsibility for managing impacts	Sustainability Governance Structure / The Corporate Governance and Sustainability Committee	56-1 One Report 2024 (page 66, 71)			
	GRI 2-14	Role of the highest governance body in sustainability reporting	Report of the Corporate Governance and Sustainability Committee	56-1 One Report 2024 (page 71, 190-191)			
	GRI 2-15	Conflicts of interest	Conflict of Interest and Related Transaction	56-1 One Report 2024 (page 86)			
	GRI 2-16	Communication of critical concerns	Whistleblowing policy	56-1 One Report 2024 (page 60)			
	GRI 2-17	Collective knowledge of the highest governance body	Corporate Governance Structure	SD Report 2024 (page 117)			
	GRI 2-18	Evaluation of the performance of the highest governance body	The Board of Directors Evaluation	56-1 One Report 2024 (page 83)			
	GRI 2-19	Remuneration policies	Remuneration of Directors and Executives	56-1 One Report 2024 (page 75)			
	GRI 2-20	Process to determine remuneration	Remuneration of Directors and Executives	56-1 One Report 2024 (page 75)			
	GRI 2-21	Annual total compensation ratio	Human Rights and Labor Fair Treatment	SD Report 2024 (page 77)			
	GRI 2-22	Statement on sustainable development strategy	Driving Business for Sustainability	SD Report 2024 (page 14-17)			
	GRI 2-23	Policy commitments	Driving Business for Sustainability	SD Report 2024 (page 14-17, 23)			
	GRI 2-24	Embedding policy commitments	Message from Chairman & CEO / Corporate Governance, Business Ethic and Transparency	56-1 One Report 2024 (page 5, 6, 114-115)			
	GRI 2-25	Process to remidiate negative impacts	Environmental Complaints	SD Report 2024 (page 18-20, 66, 80,			
	GRI 2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing policy	56-1 One Report 2024 (page 60-62)			
	GRI 2-27	Compliance with laws and regulations	Human Rights and Labor Fair Treatment / Corporate Governance, Business Ethic and Transparency	SD Report 2024 (page 75, 116)			
	GRI 2-28	Membership associations	Membership associations	SD Report 2024 (page 8, 119)			
	GRI 2-29	Approach to stakeholder engagement	Stakeholder Engagement	SD Report 2024 (page 17-22)			
	GRI 2-30	Collective bargaining agreement	Human Rights and Labor Fair Treatment	SD Report 2024 (page 85)			
Material Topics							
GRI 3: Material Topics 2021	GRI 3-1	Process to determine material topics	Materiality Matrix Assessment	SD Report 2024 (page 22)			
	GRI 3-2	List of material topics	Materiality Matrix Assessment	SD Report 2024 (page 23)			
	GRI 3-3	Management of material topics	Supporting the Sustainable Development Goals	SD Report 2024 (page 23)			

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					Requirement(s) Omitted	Reason	Explanation
Economic Performance							
GRI 201: Economic Performance 2016	GRI 201-1	Direct economic value generated and distributed	Sustainable Economic Value Creation	SD Report 2024 (page 4, 10, 49-48, 76)			
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 2024 (page 76)			
	GRI 202-2	Proportion of senior management hired from the				Not applicable	The Company operates
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				Not applicable	Not applicable for the organization
Procurement Practices							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2024 (page 23, 49-58)			
GRI 204: Procurement Practices 2016	GRI 204-1	Proportion of spending on local suppliers	Supply Chain Management	SD Report 2024 (page 56)			
Anti-corruption							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Corporate Governance, Business Ethic and Transparency	SD Report 2024 (page 23, 114-120)			
GRI 205: Anti-corruption 2016	GRI 205-1	Operations assessed for risks related to corruption	Corporate Governance, Business Ethic and Transparency	SD Report 2024 (page 114-120)			
	GRI 205-2	Communication and training about anti-corruption policies and procedures	Corporate Governance, Business Ethic and Transparency	SD Report 2024 (page 8, 114-120)			
	GRI 205-3	Confirmed incidents of corruption and actions taken	Corporate Governance, Business Ethic and Transparency	SD Report 2024 (page 120)			
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 2024 (page 23, 11)			
GRI 207: Tax 2019	GRI 207-1	Approach to tax	Ichitan's Website: Tax Policy	(URL Website: https://www.ichitangroup.com/investor.php?tax_policy)			
	GRI 207-2	tax governance, control, and risk management	Ichitan's Website: Tax Policy	(URL Website: https://www.ichitangroup.com/investor.php?tax_policy)			
	GRI 207-3	Stakeholder engagement and management of concerns related to tax	Corporate Governance	SD Report 2024 (page 18-20)			
	GRI 207-4	Country-by-country reporting	Note to Financial Statement	56-1 One Report 2024 (page 140)			
Materials							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Waste Management	SD Report 2024 (page 23, 39-44)			
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume	Waste Management	SD Report 2024 (page 41)			
	GRI 301-2	Recycled input materials used	Waste Management	SD Report 2024 (page 42)			

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GRI Standard / Other Source		Disclosure	Chapter	Location	Omission		
					Requirement(s) Omitted	Reason	Explanation
	GRI 301-3	Reclaimed products and their packaging materials	Waste Management	SD Report 2024 (page 42-43)			
Energy							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Climate Action	SD Report 2024 (page 23, 24-31)			
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organization	Climate Action	SD Report 2024 (page 25, 28, 133)			
	GRI 302-2	Energy consumption outside of the organization	Climate Action	SD Report 2024 (page 134)			
	GRI 302-3	Energy intensity	Climate Action	SD Report 2024 (page 28, 133)			
	GRI 302-4	Reduction of energy consumption	Climate Action	SD Report 2024 (page 29-31)			
	GRI 302-5	Reductions in energy requirements of products and services	Climate Action	SD Report 2024 (page 29-31)			
Water and effluents							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Water Management	SD Report 2024 (page 23, 32-38)			
GRI 303: Water and effluents 2018	GRI 303-1	Interactions with water as a shared resource	Water Management	SD Report 2024 (page 32-38)			
	GRI 303-2	Management of water discharge-related impacts	Water Management	SD Report 2024 (page 32-38)			
	GRI 303-3	Water withdrawal	Water Management	SD Report 2024 (page 32-38, 133-134)			
	GRI 303-4	Water discharge	Water Management	SD Report 2024 (page 32-38, 133-134)			
	GRI 303-5	Water consumption	Water Management	SD Report 2024 (page 32-38, 133-134)			
Emissions							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Climate Action	SD Report 2024 (page 23, 24-31)			
GRI 305: Emissions 2016	GRI 305-1	Direct (scope 1) GHG emissions	Climate Action	SD Report 2024 (page 27-29, 134-135)			
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	Climate Action	SD Report 2024 (page 27-29, 134-135)			
	GRI 305-3	Other indirect (Scope 3) GHG emissions	Climate Action	SD Report 2024 (page 27-29, 134-135)			
	GRI 305-4	GHG emissions intensity	Climate Action	SD Report 2024 (page 27-29, 134-135)			
	GRI 305-5	Reduction of GHG emissions	Climate Action	SD Report 2024 (page 25-31, 134-135)			
	GRI 305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Climate Action	SD Report 2024 (page 135, 141-142)			
Waste							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Waste Management	SD Report 2024 (page 23, 39-44)			
GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts	Waste Management	SD Report 2024 (page 39-44)			
	GRI 306-2	Management of significant waste-related impacts	Waste Management	SD Report 2024 (page 39-44)			
	GRI 306-3	Waste generated	Waste Management	SD Report 2024 (page 41)			
	GRI 306-4	Waste diverted from disposal	Waste Management	SD Report 2024 (page 42-44)			
	GRI 306-5	Waste directed to disposal	Waste Management	SD Report 2024 (page 41)			
Supplier environmental assessment							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2024 (page 23, 49-58)			
GRI 308: Supplier Environmental Assessment 2016	GRI 308-1	New suppliers that were screened using environmental criteria	Supply Chain Management	SD Report 2024 (page 50, 55)			
	GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain Management	SD Report 2024 (page 27, 50)			

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					Requirement(s) Omitted	Reason	Explanation
Employment							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2024 (page 23, 74-93)			
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	Human Rights and Labor Fair Treatment	SD Report 2024 (page 76, 136)			
	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 2024 (page 10, 78, 81, 83, 85-93)			
	GRI 401-3	Parental leave	Human Rights and Labor Fair Treatment	SD Report 2024 (page 138)			
Labor/management relations							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2024 (page 23, 74-93)			
Occupational health and safety							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Promotion of Occupational Health and Safety	SD Report 2024 (page 23, 94-101)			
GRI 403: Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	Promotion of Occupational Health and Safety	SD Report 2024 (page 94-95, 140)			
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	Promotion of Occupational Health and Safety	SD Report 2024 (page 97-99)			
	GRI 403-3	Occupational health services	Promotion of Occupational Health and Safety	SD Report 2024 (page 86)			
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Promotion of Occupational Health and Safety	SD Report 2024 (page 86, 98-101)			
	GRI 403-5	Worker training on occupational health and safety	Promotion of Occupational Health and Safety	SD Report 2024 (page 98-101)			
	GRI 403-6	Promotion of worker health	Promotion of Occupational Health and Safety	SD Report 2024 (page 85)			
	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Promotion of Occupational Health and Safety	SD Report 2024 (page 98-101)			
	GRI 403-8	Workers covered by an occupational health and safety management system	Promotion of Occupational Health and Safety	SD Report 2024 (page 140)			
	GRI 403-9	Work-related injuries	Promotion of Occupational Health and Safety	SD Report 2024 (page 95-97, 140)			
	GRI 403-10	Work-related ill health	Promotion of Occupational Health and Safety	SD Report 2024 (page 95-97, 140)			
Training and education							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2024 (page 23, 74-93)			
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 2024 (page 76, 138-139)			
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Human Rights and Labor Fair Treatment	SD Report 2024 (page 82)			
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Human Rights and Labor Fair Treatment	SD Report 2024 (page 82)			
Diversity and equal opportunity							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2024 (page 23, 74-93)			
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1	Diversity of governance bodies and employees	Human Rights and Labor Fair Treatment	SD Report 2024 (page 139)			
	GRI 405-2	Ratio of basic salary and remuneration of women to	Human Rights and Labor Fair Treatment	SD Report 2024 (page 76, 139)			

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GRI Standard / Other Source		Disclosure	Chapter	Location	Omission		
					Requirement(s) Omitted	Reason	Explanation
Non-discrimination							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2024 (page 23, 74-93)			
GRI 406: Non-discrimination 2016	GRI 406-1	Incidents of discrimination and corrective actions taken	Human Rights and Labor Fair Treatment	SD Report 2024 (page 75, 77-80)			
Freedom of association and collective bargaining							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2024 (page 23, 49-58)			
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 2024 (page 52)			
Child labor							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2024 (page 23, 49-58)			
GRI 408: Child Labor 2016	GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	Supply Chain Management	SD Report 2024 (page 51-53)			
Forced or compulsory labor							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2024 (page 23, 49-58)			
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 2024 (page 51-53)			
Security practices							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Human Rights and Labor Fair Treatment	SD Report 2024 (page 23, 74-93)			
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 2024 (page 81)			
Rights of indigenous peoples							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			Not applicable	Not applicable for the organization	
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 2024 (page 23, 74-93)			
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 2024 (page 77-79)			
	GRI 412-2	Employee training on human rights policies or procedures	Human Rights and Labor Fair Treatment	SD Report 2024 (page 81)			
	GRI 412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Human Rights and Labor Fair Treatment	SD Report 2024 (page 51-52, 77-79)			
Local communities							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Community and Social Involvement	SD Report 2024 (page 23, 102-112)			

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GRI Standard / Other Source		Disclosure	Chapter	Location	Omission		
					Requirement(s) Omitted	Reason	Explanation
GRI 413: Local Communities 2016	GRI 413-1	Operations with local community engagement, impact assessments, and development programs	Community and Social Involvement	SD Report 2024 (page 102-112)			
	GRI 413-2	Operations with significant actual and potential negative impacts on local communities	Community and Social Involvement	SD Report 2024 (page 106-112)			
Supplier social assessment							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Supply Chain Management	SD Report 2024 (page 23, 49-58)			
GRI 414: Supplier Social Assessment 2016	GRI 414-1	New suppliers that were screened using social criteria	Supply Chain Management	SD Report 2024 (page 54-58)			
	GRI 414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	SD Report 2024 (page 58)			
Public policy							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			Not applicable		The Company has the Anti-Corruption policy and does not support any political activities.
GRI 415: Public Policy 2016	GRI 415-1	Political contributions					
Customer health and safety							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Product Quality Management	SD Report 2024 (page 23, 59-66)			
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 2024 (page 59-66)			
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services					There is no case occurred.
Marketing and labeling							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Consumer Relationship Management	SD Report 2024 (page 23, 67-73)			
GRI 417: Marketing and Labeling 2016	GRI 417-1	Requirements for product and service information and labeling	Consumer Relationship Management	SD Report 2024 (page 67-73)			
	GRI 417-2	Incidents of non-compliance concerning product and service information and labeling					There is no case occurred.
	GRI 417-3	Incidents of non-compliance concerning marketing communications					There is no case occurred.
Customer privacy							
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	Consumer Relationship Management	SD Report 2024 (page 23, 67-73)			
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 2024 (page 129, 132)			