Growing Responsibly

2024 ESG Factbook

About ESG Factbook

Indorama Corporation Pte Ltd. ESG Factbook outlines our performance on key ESG indicators required by the global reporting standards including GRI (Global Reporting Initiative), SASB (Sustainability Accounting Standards Board), and European Union ESRS (European Sustainability Reporting Standards).

We conform to the aforementioned standards for the preparation of our sustainability report, which is available on our website at www.indorama.com.

The ESG Factbook is a supplement to our Sustainability Report 2024.

Click Here to download 2024 Sustainability Report

Inside this Report

Scope and Boundary

Operational entities covered in 2024 Sustainability Report

S. No.	Company Name	Business	Country
Asia			
1	Indorama Corporation Pte Ltd.	Corporate	Singapore
2	PT. Indo-Rama Synthetics Tbk.	Fiber, PET, Spun Yarn, Weaving, Polyester	Indonesia
3	PT. Medisafe Technologies	Medical Gloves	Indonesia
4	YTY Industry Holdings Sdn. Bhd.	Medical Gloves	Malaysia
5	Indorama India Private Limited, Spandex division, Baddi	Spandex Yarn	India
6	Indorama India Private Limited, Fertilizer division, Haldia	Fertilizers	India
7	Indorama India Private Limited, Fertilizer division, Jagdishpur	Fertilizers	India
8	F.E. Indorama Agro LLC	Cotton Fibers	Uzbekistan
9	F.E. Indorama Kokand Textile JSC	Spun Yarn	Uzbekistan
10	JSC Indorama Kokand Fertilizers & Chemicals	Fertilizers	Uzbekistan
11	JSC Fargana Azot	Fertilizers	Uzbekistan
Europe			
12	Indorama Iplik San. Ve.Tic. A.S	Spun Yarn	Turkey
13	JSC Rustavi Azot	Fertilizers	Georgia
Africa			
14	Indorama Eleme Petrochemicals Limited	Petrochemical	Nigeria
15	Indorama Eleme Fertilizer & Chemicals Limited	Fertilizers	Nigeria
16	TAK Agro & Chemicals Limited	Fertilizers (Blending)	Nigeria
17	Industries Chimiques Du Senegal*	Fertilizers	Senegal
South America			
18	Adufertil Fertilizantes LTDA	Fertilizers (Blending and Distribution)	Brazil
19	Adfert Aditivos Industria E Comercio LTDA	Fertilizers	Brazil

**Not part of the reporting boundary in 2024.*

ESG Progress Dashboard

Production

Parameter	Unit	2024	2023	2022	2021
Fertilizers	tonne	7,712,020	7,270,853	6,423,686	3,755,410
Polymers	tonne	363,208	339,131	366,392	447,029
Fibers & Yarns	tonne	458,713	435,245	390,218	403,066
Medical Gloves	tonne	46,616	40,812	32,938	63,453
Rotational Crops	tonne	87,064	102,690	82,439	30,321
Total Production	**tonne**	**8,667,621**	**8,188,730**	**7,295,673**	**4,699,279**

Emissions

GHG emissions

Parameter	Unit	2024	2023	2022	2021
Absolute Emissions					
Direct (Scope 1) GHG emissions	tCO_2e	4,818,233	4,178,139	3,416,336	2,920,216
Indirect (Scope 2) GHG emissions	tCO_2e	863,622	705,986	1,002,724	945,316
Total GHG emissions (Scope 1 + Scope 2)	tCO_2e	5,681,855	4,884,125	4,419,060	3,865,532
Value chain emissions or indirect (Scope 3) GHG emissions	tCO_2e	19,344,958	-	-	-
GHG emissions intensity					
Scope 1 GHG intensity	tCO_2e/tonne production	0.56	0.51	0.42	0.63
Scope 2 GHG intensity	tCO_2e/tonne production	0.10	0.09	0.11	0.15
Total GHG intensity (Scope 1+ Scope 2)	tCO_2e/tonne production	0.66	0.60	0.53	0.79

Note: For exclusions of Scope 3 GHG emissions refer to Page: 30 of Sustainability Report 2024.

Air emissions

Parameter	Unit	2024	2023	2022	2021
NOx	kg	1,432,634	2,912,076	8,284,571	-
SOx	kg	981,446	1,038,395	2,600,576	-
Persistent Organic Pollutants (POP)	kg	-	0	-	-
Volatile Organic Compounds (VOC)	kg	-	0	-	-
Hazardous air pollutants (HAP)	kg	-	0	-	-
Particulate matter (PM)	kg	815,531	1,849,531	717,654.1	-

Note: We have started reporting on air emissions from 2022 onwards. Air emissions from the IRT Campaka site are not included due to the lack of stack testing.

Reduction of GHG emissions due to initiatives

Parameter	Unit	2024	2023	2022	2021
Total GHG emissions reduced	tCO_2e	69,027[#]	172,270	-	-
Overall YoY emission reduction	tCO_2e	(-797,730)	(-465,065)	(-553,528)	-

Some of the numbers reported in the previous year have been restated after identifying and rectifying data discrepancies. This revision ensures that all figures accurately reflect verified performance data.

Overall YoY increase in emissions due to acquisition of new companies — FAI, TAK (2024); AFT, RAI (2023); ADF, IIJ (2022).

[#] Unassured data

Energy

Energy consumption

Parameter	Unit	2024	2023	2022	2021
Total energy consumption (direct+indirect)	**GJ**	**76,930,581**	**72,487,500**	**74,322,063**	**64,026,008**
Total direct non-renewable energy consumption	**GJ**	**60,598,421**	**57,554,793**	**54,977,408**	**45,656,730**
Coal	GJ	5,618,113	8,780,933	9,258,758	9,429,697
Fuel oil	GJ	56,344	47,729	578,532	166,120
Natural gas	GJ	45,236,883	38,897,128	34,586,936	25,053,580
LPG	GJ	18,833	17,909	17,728	2,478
Diesel	GJ	455,915	1,216,988	1,250,759	1,195,551
Gasoline	GJ	65,546	47,187	31,216	23,850
Fuel gas	GJ	9,146,787	8,546,920	9,253,479	9,785,454
Total direct renewable energy consumption	**GJ**	**2,032,792**	**2,127,298**	**2,454,277**	**2,549,500**
Biomass	GJ	1,889,312	1,558,515	1,841,756	1,899,719
Biogas	GJ	0	0	0	0
Solar	GJ	143,480	568,783	612,521	649,781
Other sources	GJ		0	0	0
Percentage grid electricity	**%**	**19.0%**	**17.7%**	**22.7%**	**24.7%**
Total indirect energy consumption (electricity, cooling, steam purchased from outside of IRC group)	**GJ**	**14,299,481**	**12,872,394***	**16,890,378**	**15,819,778**
Electricity purchased from conventional sources (e.g. natural gas, coal, nuclear, heating oil)	GJ	13,922,715	12,677,542	16,632,382	15,735,785
Purchased steam	GJ	76,794	214,152	200,900	35,708
Purchased heating	GJ	0	0	0	0
Purchased cooling	GJ	0	0	0	0
Renewable electricity purchased through a certificate	GJ	299,972	47,392	57,096	48,285
Total direct energy sold	GJ	0	0	0	0

*Restated number

Energy consumption (continued)

Parameter	Unit	2024	2023	2022	2021
Total steam sold	GJ	115	66,692	0	0
Total indirect energy sold	GJ	0	0	0	0
Energy intensity	**GJ/tonne production**	**8.9**	**8.9**	**10.2**	**13.6**

Energy reduction due to initiatives

Source	Unit	2024	2023	2022	2021
Total reduction	GJ	1,807,504#	2,776,662	16,837	11,160
Overall YoY energy reduction	GJ	(-4,443,081)	(-1,834,563)	(-10,296,055)	-

Overall YoY increase in energy due to acquisition of new companies — FAI, TAK (2024); AFT, RAI (2023); ADF, IIJ (2022).

Unassured data

Water

Water withdrawal, consumption and intensity, breakup by type of activity

Parameter					
All activities	**Unit**	**2024**	**2023**	**2022**	**2021**
Total water withdrawn by sources	**million m³**	**300.4**	**351.5**	**292.7**	**343.3**
Surface water	million m³	261.3	301.6	250	292.3
Once through cooling water	million m³	0.0	0	0	0
Municipal water and water utilities	million m³	8.2	11.0	5	8.9
Groundwater	million m³	30.8	38.7	37.4	42.1
Rainwater	million m³	0.2	0.2	0.2	0
Water consumption (includes water consumed by agricultural activities)	**million m³**	**280.4**	**333.8**	**279.9**	**327.2**
Water intensity	**m³/tonne production**	**34.8**	**42.9**	**40.1**	**73.1**
Agricultural activities	**Unit**	**2024**	**2023**	**2022**	**2021**
Total water withdrawn by sources	**million m³**	**233.4**	**287.6**	**235.4**	**282.1**
Surface water	million m³	233.4	287.6	235.4	282.1
Water consumption	**million m³**	**233.4**	**287.6**	**235.4**	**282.1**
Water intensity for agricultural activities	**m³/tonne production**	**2,083.8**	**2,213.7**	**2,300.9**	**4,321.3**
Manufacturing activities	**Unit**	**2024**	**2023**	**2022**	**2021**
Total water withdrawn by sources	**million m³**	**67.1**	**63.8**	**57.2**	**61.2**
Surface water	million m³	27.9	14.0	14.6	10.2
Once through cooling water	million m³	0.0	0	0	0
Municipal water and water utilities	million m³	8.2	11	5.0	8.9
Groundwater	million m³	30.8	38.7	37.4	42.1
Rainwater	million m³	0.2	0.2	0.2	0
Water consumption	**million m³**	**47.1**	**46.2**	**44.4**	**45.1**
Water intensity for manufacturing activities	**m³/tonne production**	**7.8**	**7.9**	**8.0**	**13.2**

Water withdrawn from sources by TDS level

Parameter	Unit	2024	2023	2022	2021
Total water withdrawn from all areas	**million m^3**	**300.4**	**351.5**	**292.7**	**343.3**
Surface water	**million m^3**	**261.3**	**301.6**	**250**	**292.3**
Freshwater (≤1,000 mg/L TDS)	million m^3	27.7	14.0	14.6	10.1
Other water (>1,000 mg/L TDS)	million m^3	233.5	287.6	235.4	282.1
Groundwater	**million m^3**	**30.8**	**38.7**	**37.4**	**42.1**
Freshwater (≤1,000 mg/L TDS)	million m^3	30.8	38.7	37.4	42.1
Other water (>1,000 mg/L TDS)	million m^3	0.0	0	0	0
Rainwater collected & stored	**million m^3**	**0.2**	**0.2**	**0.2**	**0**
Freshwater (≤1,000 mg/L TDS)	million m^3	0.2	0.2	0.2	0
Other water (>1,000 mg/L TDS)	million m^3	0.0	0	0	0
Municipal water and water utilities	**million m^3**	**8.2**	**11.0**	**5.0**	**8.9**
Freshwater (≤1,000 mg/L TDS)	million m^3	8.1	10.9	4.9	8.9
Other water (>1,000 mg/L TDS)	million m^3	0.1	0.1	0.1	0
Total freshwater (≤1,000 mg/L TDS)	**million m^3**	**66.8**	**63.8**	**57.2**	**61.1**
Total other water (>1,000 mg/L TDS)	**million m^3**	**233.6**	**287.7**	**235.5**	**282.2**

Water discharge by destination, type and level of treatment

Parameter	Unit	2024	2023	2022	2021
Total water discharge by destination	**million m^3**	**20.0**	**17.6**	**12.8**	**16.1**
Surface water	million m^3	19.9	17.5	12.8	16.1
Groundwater	million m^3	0.0	0	0	0
Sea water	million m^3	0.0	0	0	0
Third-Party water / Water sent to other organisations	million m^3	0.1	0.1	0	0

Water discharge by destination, type and level of treatment (continued)

Parameter	Unit	2024	2023	2022	2021
Total water discharge to all areas by type	**million m^3**	**20.0**	**17.6**	**-**	**16.1**
Freshwater	million m^3	8.8	3.9	-	3.8
Other Water	million m^3	11.2	13.8	-	12.3
Total water discharge to all areas with water stress	**million m^3**	**5.0**	**4.8**	**-**	**-**
Freshwater	million m^3	5.0	0.4	-	-
Other Water	million m^3	0.00	4.4	-	-
Water discharge by level of treatment	**million m^3**	**20.0**	**17.6**	**12.8**	**16.1**
No Treatment	million m^3	5.1	4.7	12.8	0.2
Primary	million m^3	1.2	1.0	0	2.8
Secondary	million m^3	11.6	10.3	0	11.7
Tertiary	million m^3	2.1	1.6	0	1.4
No. of incidents of non-compliance with discharge limits	Number	0.0	0	-	6
Non-Industrial wastewater	million m^3	0.0	0	-	-

Note: Water discharge from the STP at YTY (Malaysia) unit has not been included due to the lack of metering.

Waste

Waste generated

Parameter	Unit	2024	2023	2022	2021
Total waste composition	**tonne**	**76,724**	**74,526**	**78,209**	**89,753**
Hazardous waste	**tonne**	**38,143**	**38,487**	**43,056**	**45,809**
Non-Hazardous waste	**tonne**	**38,581**	**36,040**	**35,153**	**43,944**
E-waste	tonne	21	11	1	3
Battery waste	tonne	112	22	117	4
Food waste	tonne	235	48	18	20
Plastic waste	tonne	666	596	119	335
Others (e.g. sewage, domestic wastewater)	tonne	14,497	11,237	16,689	10,052

Note: E-waste at YTY (Malaysia) unit has been excluded as the site started recording it in CY2024.

Waste diverted from disposal

Parameter	Unit	2024	2023	2022	2021
Total hazardous waste diverted from disposal	**tonne**	**31,304**	**28,070**	**34,084**	**36,939**
Reuse	tonne	24,335	27,417	33,751	36,576
Recycling	tonne	1,091	412	207	53
Other recovery operations	tonne	5,878	241	127	311
Percentage of hazardous waste recycled	%	3%	1.1%	0.5%	0.1%
Total non-hazardous waste diverted from disposal	**tonne**	**18,106**	**17,934**	**18,408**	**31,726**
Reuse	tonne	8,592	4,731	6,265	15,121
Recycling	tonne	9,498	7,219	7,934	12,649
Other recovery operations	tonne	16	5,984	4,209	3,955
Percentage of non-hazardous waste recycled	%	25%	20.0%	22.6%	28.8%

Waste directed to disposal

Parameter	Unit	2024	2023	2022	2021
Total hazardous waste directed to disposal	**tonne**	**6,839**	**10,417**	**8,972**	**8,870**
Incineration (with energy recovery)	tonne	0	8	0	0
Incineration (without energy recovery)	tonne	165	127	127	0
Landfilling	tonne	2,416	1,893	1,217	1,177
Other disposal operations	tonne	4,258	8,389	7,627	7,692
Total non-hazardous waste directed to disposal	**tonne**	**20,475**	**18,106**	**16,745**	**12,218**
Incineration (with energy recovery)	tonne	555	533	433	0
Incineration (without energy recovery)	tonne	0	0	0	0
Landfilling	tonne	17,400	12,403	12,359	10,208
Other disposal operations	tonne	2,520	5,170	3,953	2,010

Note: In all the tables, data from Georgia unit is for 2023 only as the unit was not a part of IRC in 2022.

Occupational Health and Safety

Man-hours of employees and contractors

Parameter	Unit	2024	2023	2022	2021
Number of Man-hours	**Man-hours**	**74,831,923**	**73,567,008**	**67,036,031**	**64,770,648**
Permanent Employee	**Man-hours**	**46,589,488**	**42,343,307**	**41,271,898**	**43,192,969**
Male	Man-hours	29,178,142	28,233,588	29,016,310	31,004,766
Female	Man-hours	17,411,346	14,109,719	12,255,588	12,188,203
Contractor	**Man-hours**	**23,399,193**	**22,198,715**	**25,764,133**	**21,577,680**
Male	Man-hours	19,257,500	18,614,370	21,921,670	17,848,727
Female	Man-hours	4,141,693	3,584,345	3,842,463	3,728,953
Temporary Employee	**Man-hours**	**4,843,242**	**9,024,987**	**-**	**-**
Male	Man-hours	4,450,589	8,222,791	-	-
Female	Man-hours	392,653	802,196	-	-

Work-related injuries*

Parameter	Unit	2024	2023	2022	2021
Fatalities	**Number**	**1**	**0**	**5**	**0**
Employees	**Number**	**0**	**0**	**1**	**0**
Male	Number	0	0	1	0
Female	Number	0	0	0	0
Contractor	**Number**	**1**	**0**	**4**	**0**
Male	Number	1	0	4	0
Female	Number	0	0	0	0
Lost-Time Cases (LTC)	**Cases**	**29**	**41**	**58**	**-**
Employees	**Cases**	**22**	**36**	**50**	**-**
Male	Cases	19	26	36	-
Female	Cases	3	10	14	-

* Employees mean permanent and temporary in safety metrics unless stated otherwise.

Work-related injuries* (continued)

Parameter	Unit	2024	2023	2022	2021
Contractor	**Cases**	**7**	**5**	**8**	**-**
Male	Cases	7	5	8	-
Female	Cases	0	0	0	-
Restricted Work Cases (RWC)	**Cases**	**3**	**1**	**3**	-
Employees	**Cases**	**2**	**1**	**3**	-
Male	Cases	2	1	3	-
Female	Cases	0	0	0	-
Contractor	**Cases**	**1**	**0**	**0**	-
Male	Cases	1	0	0	-
Female	Cases	0	0	0	-
Medical Treatment Cases	**Cases**	**77**	**20**	**15**	-
Employees	**Cases**	**74**	**20**	**9**	-
Male	Cases	67	18	3	-
Female	Cases	7	2	6	-
Contractor	**Cases**	**3**	**0**	**6**	-
Male	Cases	3	0	6	-
Female	Cases	0	0	0	-
First Aid Cases (FAC)	**Cases**	**347**	**397**	**320**	-
Employees	**Cases**	**265**	**312**	**274**	-
Male	Cases	159	195	171	-
Female	Cases	106	117	103	-
Contractor	**Cases**	**82**	**85**	**46**	-
Male	Cases	80	85	46	-
Female	Cases	2	0	0	-

* Employees mean permanent and temporary in safety metrics unless stated otherwise.

Work-related injuries* (continued)

Parameter	Unit	2024	2023	2022	2021
Total Recordable Injuries	**Cases**	**110**	**62**	**81**	**67**
Employees	**Cases**	**98**	**57**	**63**	**60**
Male	Cases	88	45	43	26
Female	Cases	10	12	20	34
Contractor	**Cases**	**12**	**5**	**18**	**7**
Male	Cases	12	5	18	6
Female	Cases	0	0	0	1
Total Lost Time Cases	**Cases**	**33**	**42**	**66**	**-**
Employees	**Cases**	**24**	**37**	**54**	**-**
Male	Cases	21	27	40	-
Female	Cases	3	10	14	-
Contractor	**Cases**	**9**	**5**	**12**	**-**
Male	Cases	9	5	12	-
Female	Cases	0	0	0	-
Total Lost Time Injury Frequency Rate (LTIFR)	**No./million Man-Hours**	**0.4**	**0.6**	**1.0**	**0.5**
Employees	**No./million Man-Hours**	**0.5**	**0.9**	**1.3**	**0.8**
Male	No./million Man-Hours	0.7	1.0	1.4	0.6
Female	No./million Man-Hours	0.2	0.7	1.1	1.2
Contractor	**No./million Man-Hours**	**0.4**	**0.2**	**0.5**	**0.1**
Male	No./million Man-Hours	0.5	0.3	0.6	0.1
Female	No./million Man-Hours	0.0	0.0	0.0	0.0
Total Recordable Injury Frequency Rate (TRIFR)	**No./million Man-Hours**	**1.5**	**0.8**	**1.2**	**1.0**
Employees	**No./million Man-Hours**	**2.1**	**1.3**	**1.5**	**1.4**
Male	No./million Man-Hours	3.0	1.6	1.5	0.8
Female	No./million Man-Hours	0.6	0.9	1.6	2.8

* Employees mean permanent and temporary in safety metrics unless stated otherwise.

Work-related injuries* (continued)

Parameter	Unit	2024	2023	2022	2021
Contractor	**No./million Man-Hours**	**0.5**	**0.2**	**0.7**	**0.3**
Male	No./million Man-Hours	0.6	0.3	0.8	0.3
Female	No./million Man-Hours	0.0	0.0	0	0.3
Near Misses	**Cases**	**487**	**433**	**367**	-
Employees	**Cases**	**412**	**361**	**149**	-
Male	Cases	374	350	145	-
Female	Cases	38	11	4	-
Contractor	**Cases**	**75**	**72**	**218**	-
Male	Cases	74	71	218	-
Female	Cases	1	1	0	-

* Employees mean permanent and temporary in safety metrics unless stated otherwise.

Employees and worker training on occupational health and safety

Parameter	Unit	2024	2023	2022	2021
Safety training programs conducted	Number	4,787	4,444	2,381	1,392
Training hours permanent employees	Hours	207,182	166,975	100,665	58,360
Training hours temporary employees	Hours	797	1,620	20,117	774
Training hours contractor workers	Hours	64,686	62,122	40,361	28,836
Average training hours per permanent employee	**Hours**	**8.6**	**8.7**	**6.3**	**3.3**
Average training hours per temporary employee	**Hours**	**0.1**	**0.1**	**4.3**	**0.6**
Average training hours per contractor worker	**Hours**	**7.1**	**7.5**	**3.8**	**3.1**

Work-related ill health*

Parameter	Unit	2024	2023	2022	2021
Fatalities as a result of work-related ill health	**Cases**	**0**	**0**	**0**	**0**
Employees	**Cases**	0	**0**	**0**	**0**
Male	Cases	0	0	0	0
Female	Cases	0	0	0	0
Contractor	**Cases**	0	**0**	**0**	**0**
Male	Cases	0	0	0	0
Female	Cases	0	0	0	0
High consequence work-related injuries	**Cases**	0	**0**	**0**	**3**
Employees	**Cases**	**0**	**0**	**0**	**3**
Male	Cases	0	0	0	3
Female	Cases	0	0	0	0
Contractor	**Cases**	0	**0**	**0**	**0**
Male	Cases	0	0	0	0
Female	Cases	0	0	0	0
Recordable work-related ill health	**Cases**	**0**	**0**	**0**	**0**
Employees	**Cases**	**0**	**0**	**0**	**0**
Male	Cases	0	0	0	0
Female	Cases	0	0	0	0
Contractor	**Cases**	**0**	**0**	**0**	**0**
Male	Cases	0	0	0	0
Female	Cases	0	0	0	0

Employees

Workforce details and talent management by region

All locations	Unit	2024	2023	2022	2021
Total employees by gender	**Number**	**27,219**	**23,268**	**21,207**	**19,153**
Male	Number	18,162	16,780	14,844	13,597
Female	Number	9,058	6,488	6,364	5,556
Permanent employees	**Number**	**24,721**	**18,772**	**16,542**	**17,884**
Male	Number	15,898	12,692	11,355	12,537
Female	Number	8,823	6,080	5,186	5,347
Temporary employees	**Number**	**2,498**	**4,496**	**4,666**	**1,269**
Male	Number	2,264	4,088	3,488	1,060
Female	Number	235	408	1,177	209
Workers who are not employees	**Number**	**9,163**	**8,228**	**10,593**	**9,293**
Male	Number	7,406	6,712	8,988	7,758
Female	Number	1,758	1,517	1,605	1,536

Europe	Unit	2024	2023	2022	2021
Total employees by gender	**Number**	**2,446**	**2,443**	**448**	**369**
Male	Number	1,436	1,436	215	177
Female	Number	1,010	1,007	233	192
Permanent employees	**Number**	**2,382**	**2,375**	**438**	**369**
Male	Number	1,385	1,378	207	177
Female	Number	997	997	231	192

Europe (continued)	Unit	2024	2023	2022	2021
Temporary employees	**Number**	**65**	**68**	**10**	**0**
Male	Number	51	58	8	0
Female	Number	14	10	2	0
Workers who are not employees	**Number**	**0**	**136**	**7**	**9**
Male	Number	0	125	7	8
Female	Number	0	11	1	1

Asia	Unit	2024	2023	2022	2021
Total employees by gender	**Number**	**22,411**	**16,220**	**17,880**	**16,276**
Male	Number	14,601	10,867	11,941	11,014
Female	Number	7,811	5,353	5,940	5,262
Permanent employees	**Number**	**10,213**	**13,586**	**13,225**	**15,007**
Male	Number	6,282	8,526	8,460	9,954
Female	Number	3,931	5,060	4,764	5,053
Temporary employees	**Number**	**2,094**	**2,634**	**4,656**	**1,269**
Male	Number	1,884	2,341	3,480	1,060
Female	Number	211	293	1,175	209
Workers who are not employees	**Number**	**0**	**6,141**	**5,876**	**4,570**
Male	Number	0	4,690	4,299	3,053
Female	Number	0	1,451	1,577	1,516

South America	Unit	2024	2023	2022	2021
Total employees by gender	**Number**	**605**	**547**	**367**	**0**
Male	Number	463	430	291	0
Female	Number	142	117	76	0

South America (continued)	**Unit**	**2024**	**2023**	**2022**	**2021**
Permanent employees	**Number**	**605**	**547**	**367**	**0**
Male	Number	463	430	291	0
Female	Number	142	117	76	0
Temporary employees	**Number**	**0**	0	**0**	**0**
Male	Number	0	0	0	0
Female	Number	0	0	0	0
Workers who are not employees	**Number**	**0**	**44**	24	**0**
Male	Number	0	29	13	0
Female	Number	0	15	11	0

Africa	**Unit**	**2024**	**2023**	**2022**	**2021**
Total employees by gender	**Number**	**1,757**	**4,414**	**2,512**	**2,508**
Male	Number	1,663	4,211	2,397	2,406
Female	Number	94	203	115	102
Permanent employees	**Number**	**1,485**	**2,714**	**2,512**	**2,508**
Male	Number	1,395	2,575	2,397	2,406
Female	Number	90	139	115	102
Temporary employees	**Number**	**272**	**1,700**	**0**	**0**
Male	Number	268	1,636	0	0
Female	Number	4	64	0	0
Workers who are not employees	**Number**	**0**	**1,907**	**4,685**	**4,714**
Male	Number	0	1,869	4,670	4,696
Female	Number	0	39	16	18

Total employees by management level

Parameter	Unit	2024	2023	2022	2021
Total employees by Level*	**Number**	**18,925^**	**19,222**	**16,542**	**17,884**
Senior management (G1)	**Number**	**194**	**179**	**179**	**204**
Male	Number	191	175	174	203
Female	Number	3	4	5	1
Middle management (G2)	**Number**	**775**	**906**	**688**	**773**
Male	Number	660	804	594	683
Female	Number	115	102	94	90
Junior management (G3)	**Number**	**2,804**	**2,606**	**2,456**	**1,870**
Male	Number	2,254	2,050	1,915	1,416
Female	Number	550	556	541	454
Non management (G4)	**Number**	**15,152**	**15,531**	**13,219**	**15,037**
Male	Number	9,158	9,880	8,669	10,437
Female	Number	5,994	5,651	4,550	4,600
Total employees by age*	**Number**	**24,721**	**19,222**	**16,542**	**17,884**
Male	Number	15,898	12,905	11,355	12,498
Female	Number	8,823	6,317	5,186	5,386
Over 50 years old	**Number**	**4,628**	**3,968**	**2,627**	**2,537**
Male	Number	3,396	3,108	2,384	2,316
Female	Number	1,232	860	243	221
30-50 years old	**Number**	**13,532**	**10,101**	**9,031**	**9,509**
Male	Number	9,002	7,092	6,319	6,776
Female	Number	4,530	3,009	2,712	2,733
Below 30 years old	**Number**	**6,561**	**5,153**	**4,884**	**5,838**
Male	Number	3,500	2,705	2,653	3,406
Female	Number	3,061	2,448	2,231	2,432

* Only includes permanent employees.

^ This does not include FAI.

New employee hires*

Parameter	Unit	2024	2023	2022	2021
Total employees hired	**Number**	**4,925**	**4,134**	**1,787**	**4,390**
Male	Number	2,922	2,158	1,071	2,484
Female	Number	2,003	1,976	716	1,906
Over 50 years old	**Number**	**134**	**116**	**78**	**238**
Male	Number	110	91	63	210
Female	Number	24	25	15	28
30-50 years old	**Number**	**1,931**	**1,639**	**886**	**1,629**
Male	Number	1,134	905	530	1,031
Female	Number	797	734	356	598
Below 30 years old	**Number**	**2,860**	**2,379**	**823**	**2,523**
Male	Number	1,678	1,162	478	1,243
Female	Number	1,182	1,217	345	1,280

* Only includes permanent employees.

Employees turnover*

Parameter	Unit	2024	2023	2022	2021
Total employees leaving	**Number**	**3,981**	**4,134**	**1,787**	**4,390**
Male	Number	2,385	2,158	1,071	2,484
Female	Number	1,596	1,976	716	1,906
Over 50 years old	**Number**	**508**	**116**	**78**	**238**
Male	Number	414	91	63	210
Female	Number	94	25	15	28
30-50 years old	**Number**	**1,641**	**1,639**	**886**	**1,629**
Male	Number	921	905	530	1,031
Female	Number	720	734	356	598
Below 30 years old	**Number**	**1,832**	**2,379**	**823**	**2,523**
Male	Number	1,050	1,162	478	1,243
Female	Number	782	1,217	345	1,280

* Only includes permanent employees.

Employees training*

Parameter	Unit	2024	2023	2022	2021
Total training hours provided to employee	**Hours**	**227,520**	**209,072**	**113,257**	**69,713**
Male	Hours	159,791	138,968	91,440	55,183
Female	Hours	67,729	70,104	21,817	14,529
Total average training hours	**Hours/Employee**	**9**	**11**	**7**	**4**
Male	Hours/Employee	10	11	8	4
Female	Hours/Employee	8	11	4	3t

* Only includes permanent employees.

Performance review*

Parameter	Unit	2024	2023	2022	2021
Total permanent employees	**Number**	**24,721**	**19,222**	**16,542**	**17,884**
Male	Number	15,898	12,909	11,355	12,537
Female	Number	8,823	6,313	5,186	5,347
Total employees receiving regular performance reviews	**Number**	**20,803**	**17,995**	**13,838**	**15,355**
Male	Number	13,601	11,972	9,982	10,456
Female	Number	7,202	6,023	3,856	4,899
Percentage of employees receiving regular performance reviews (No. of Employees receiving review/total no. of employees)	**%**	**84%**	**94%**	**84%**	**86%**
Male	%	86%	93%	88%	84%
Female	%	82%	95%	74%	92%

* Only includes permanent employees.

Parental leave*

Parameter	Unit	2024	2023	2022	2021
No of employees entitled to parental leaves	**Number**	**16,180**	**11,644**	**6,971**	**6,204**
Male	Number	9,947	6,463	4,836	3,944
Female	Number	6,234	5,181	2,135	2,260
No of employees who took parental leave	**Number**	**854**	**557**	**394**	**485**
Male	Number	183	207	200	132
Female	Number	671	350	194	353
Number of employees who returned to work after taking parental leave	**Number**	**598**	**488**	**373**	**431**
Male	Number	182	207	194	132
Female	Number	416	281	179	299
Retention to work (after parental leave and still employed for the next 12 months)	**Number**	**505**	**421**	**318**	**408**
Male	Number	161	177	173	128
Female	Number	344	244	145	280

Parental leave* (continued)

Parameter	Unit	2024	2023	2022	2021
No. of employees who returned after availing parental leave in previous reporting period	**Number**	**561**	**360**	**393**	**425**
Male	Number	113	156	185	134
Female	Number	448	204	208	291
Return to work rate	%	70%	88%	95%	89%
Retention rate	%	84%	100%	81%	96%

* Only includes permanent employees.

Content Index (GRI, SASB & ESRS)

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
The organization and its reporting practices	2-1		BP-1	Organizational details	Approach to Reporting	Indorama Corporation Pte Ltd. is a Singapore based organization spanning the geographies of Asia, Africa, Europe, and South America.
	2-2		BP-1	Entities included in the organization's	Reporting Boundary	SR 2024: Page No. 14
	2-3		BP-1 IRO-2	Reporting period, frequency and contact point	Reporting Guidelines Feedback	Reporting period: 1st January to 31st December Frequency: Annual Feedback: We welcome your suggestions and feedback on this Report by email to esg@indorama.com
	2-4		BP-2	Restatements of information No restatements		All restatement of information is marked at the designated places and are marked so.
	2-5		BP-2	External assurance	Third-Party Assurance	An independent third party, Ernst & Young (EY) LLP, has performed a limited assurance review of the disclosures in this report and their assurance statement is part of this report.
Activities and workers	2-6		SBM-3	Activities, value chain and other business relationships	Company Overview	SR 2024: Page No. 10,11,12,13
	2-7		S1-6	Employees	ESG Dashboard	ESG Factbook 2024: Page No. 18, 19, 20
	2-8		S1-7	Workers who are not employees	ESG Dashboard	ESG Factbook 2024: Page No. 21, 22, 23, 24, 25
Governance	2-9		GOV-1	Governance structure and composition	Governance Structure	A three-tiered well defined ESG governance structure is available alongside strong internal governance structure.
	2-10		GOV-1	Nomination and selection of the highest governance body	Governance Structure	SR 2024: Page No. 70
	2-11		GOV-1	Chair of the highest governance body	Governance Structure	SR 2024: Page No. 70
	2-12		GOV-1	Role of the highest governance body in overseeing the management of impacts	Governance Structure	SR 2024: Page No. 70
	2-13		GOV-2	Delegation of responsibility for managing impacts	Governance Structure	SR 2024: Page No. 70

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	2-14		GOV-2	Role of the highest governance body in sustainability reporting	Governance Structure	SR 2024: Page No. 70
	2-15			Conflicts of interest	Conflicts of interest	To manage conflicts of interest, with strong protocols ensuring balanced decision in such cases, the IRC Group's Code of Conduct Policy is implemented and adhered to guide employees in such situations.
	2-16		G1-4	Communication of critical concerns		Strong governance structure ensures that Board maintains a strong oversight in matters of critical concerns which come in through various committees.
	2-17		GOV-1	Collective knowledge of the highest governance body		Periodic training on subjects of importance and emerging are conducted to apprise the highest governance body.
	2-18			Evaluation of the performance of the highest governance body	Board Evaluation	A periodic evaluation is conducted through Board Evaluation Process.
	2-19			Remuneration policies		Omission: Indorama works in diverse geographies and maintains strong procedures for determining remuneration. However, we treat this as organization's confidential information.
	2-20			Process to determine remuneration		
	2-21		S1-16	Annual total compensation ratio		Omission: Confidential Information
Strategy, policies, and practices	2-22			Statement on sustainable development strategy	Vice Chairman's Message	SR 2024: Page No. 6, 7
	2-23		DCP	Policy commitments		Our policies are available at: https://www.indorama.com/policies-and-reports
	2-24		E1-2, E2-1, E3-1, E5-1, S1-1, S2-1, S3-1, S4-1, G1-1	Embedding policy commitments	Our Policies & Standards	Indorama enforces a code of conduct that applies to all employees, suppliers, trading partners, and business associates. This code covers various areas including conflict of interest, insider trading, data security, government interactions, political activities, environmental health, and safety (EHS), harassment prevention, non-discrimination, confidentiality, honesty, and integrity. Our policies are available at https://www.indorama.com/policies-and-reports
	2-25		S1-3, S2-3, S3-3, S4-3	Processes to remediate negative impacts	Grievance Redressal Mechanism	Indorama maintains strong stakeholder consultation process in addition to our Grievance mechanism to ensure we listen to feedback of our stakeholders and manage any potential negative impact due to our products or operations.
	2-26			Mechanisms for seeking advice and raising concerns	Grievance Redressal Mechanism	Indorama's code of conduct includes a grievance mechanism for addressing concerns regarding the organization's business conduct.

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	2-27			Compliance with laws and regulations		Indorama complies with all laws and regulations pertaining to each jurisdiction of its operating facilities.
	2-28			Membership associations		Omission: Data not tracked
Stakeholder Engagement	2-29		SBM-2	Approach to stakeholder engagement	Stakeholder Engagement	SR 2024: Page No.17
Collective Bargaining	2-30		S1-8	Collective bargaining agreements	Freedom of Association & Collective Bargaining	Indorama promotes collective bargaining where applicable, ensuring a platform for open dialogue.
Material Topics	3-1		IRO-1	Process to determine material topics	Double Materiality Assessment	Based on the CSRD requirement we have undertaken double materiality assessment this year to identify key ESG topics and their subsequent impacts, risks, and opportunities.
	3-2			List of material topics	Double Materiality Assessment	Our material topics have changed in priority since the 2021 materiality assessment, and the changes are reflective in our materiality matrix.
	3-3		SBM-3	Management of material topics	Double Materiality Assessment	SR 2024: Page No. 18, 19, 20
Economic Performance	201-1			Direct economic value generated and distributed	Business Highlights	SR 2024: Page No. 10
	201-2			Financial implications and other risks and opportunities due to climate change	Climate Risk Assessment	We successfully completed our TCFD studies and the qualitative results can be found in the sustainability report.
	201-3			Defined benefit plan obligations and other retirement plans		Indorama operates in multiple countries, with retirement plans customized to adhere to the regulations of each respective country. We offer benefits like pre-retirement training, pensions, gratuities, and post-retirement healthcare for up to 5 years in many of our units.
	201-4			Financial assistance received from government		Omission: Confidential information.
Market Presence	202-1			Ratios of standard entry level wage by gender compared to local minimum wage		Omission: Indorama follows the standard entry level wages depending on the country of operation and offers the same to both genders without any discrimination. We treat this information as company confidential.
	202-2			Proportion of senior management hired from the local community		Omission: Data not tracked
Indirect Economic Impacts	203-1			Infrastructure investments and services supported		Indorama CSR Report 2024: Indorama actively invests in developing infrastructure for improving resilience of local communities that it operates in.

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	203-2			Significant indirect economic impacts	Community Development	Indorama continues to monitor its community engagement and initiatives, and track impact.
Procurement Practices	204-1			Proportion of spending on local suppliers		Omission: Indorama does not track this information.
Anti-Corruption	205-1		G1-3	Operations assessed for risks related to corruption		Omission: Indorama does not track this information.
	205-2			Communication and training about anti-corruption policies and procedures	Ethics and Integrity	Indorama's Responsible Policy guides the organization on subjects of Anti-Corruption and Anti-bribery. The policy is available at
	205-3			Confirmed incidents of corruption and actions taken	Ethics and Integrity	No incidents reported for corruption in the reporting period.
Anti-Competitive Behaviour	206-1			Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		No legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation
Tax	207-1			Approach to tax		Indorama is complying with all the tax laws and regulations in each of the jurisdiction in which it operates.
	207-2			Tax governance, control, and risk management		Indorama takes help of tax advisors to mitigate the risk and optimize tax compliance in each jurisdiction of its operation
	207-3			Stakeholder engagement and management of concerns related to tax	Stakeholder Engagement	Indorama identifies Regulatory bodies as one of our stakeholders and recognize timely tax payment as an area of interest.
Materials	301-1			Materials used by weight or volume		
	301-2			Recycled input materials used		
	301-3			Reclaimed products and their packaging materials		Our products include Fertilizers, Polymers, Medical Gloves, Rotational crops, Fibers and Yarn. Since our products including polymers, medical gloves and fibers and yarn are raw materials for other industries; reclaiming of products are not applicable. Fertilizers and Rotational crops are consumables and hence reclaiming at the end of life is not applicable.
Energy	302-1	RT-CH-130 a.1, FB-AG-130 a.1	E1-5	Energy consumption within the organization	ESG Dashboard	ESG Factbook 2024: Page No. 6, 7

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	302-2			Energy consumption outside of the organization		Indorama currently does not measure energy consumption outside the organization. As a part of our Decarbonization activity we have mapped our value chain as per the GHG Protocol and aim to start measuring this in the future.
	302-3		E1-5	Energy intensity	Energy	We monitor energy intensity across our business units to track energy consumption and identify abnormal energy usage if any.
	302-4			Reduction of energy consumption	ESG Dashboard	Indorama is taking energy reduction measures through improvement in energy and operational efficiencies. Such energy reductions will reduce our direct emissions as well.
	302-5			Reductions in energy requirements of products and services		Omission: Data not tracked.
Water	303-1		E3-4	Interactions with water as a shared resource	Water	Indorama is diligent about its water usage, and discharge, focusing efforts on improving water recyclability.
	303-2			Management of water discharge-related impacts	Water	We comply with regulatory requirements and adhere to stringent internal controls. We have installed ETP (Effluent Treatment Plant) at every manufacturing facility among which our Haldia unit is a Zero Liquid Discharge (ZLD) unit.
	303-3	RT-CH-140 a.1, FB-AG-140 a.1		Water withdrawal	ESG Dashboard	ESG Factbook 2024: Page No. 8, 9
	303-4			Water discharge	ESG Dashboard	ESG Factbook 2024: Page No. 8, 9, 10
	303-5	RT-CH-140 a.1, FB-AG-140 a.1	E3-4	Water consumption	ESG Dashboard	ESG Factbook 2024: Page No. 8, 9
Biodiversity	304-1		E4	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Omission: At present, none of Indorama's facilities are located close to areas with significant biodiversity value. This includes regions identified as critical habitats, wetlands, or areas with high species endemism. We identify any potential impacts of our products and the processes that we employ on biodiversity and implement controls and practices to eliminate or control any negative effects and reduce dependencies.
	304-2		E4	Significant impacts of activities, products, and services on biodiversity		

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	304-3		E4	Habitats protected or restored		
	304-4		E4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		
Emissions	305-1	RT-CH 110a.1 FB-AG-110 a.1	E1-5	Direct (Scope 1) GHG emissions	ESG Dashboard	ESG Factbook 2024: Page No. 5
	305-2		E1-5	Energy indirect (Scope 2) GHG (Greenhouse Gas) emissions	ESG (Environmental, Social and Governance) Dashboard	ESG Factbook 2024: Page No. 5
	305-3		E1-5	Other indirect (Scope 3) GHG emissions	Scope 3 Emissions	SR 2024: Page No. 30
	305-4		E1-5	GHG emissions intensity	ESG Dashboard	ESG Factbook 2024: Page No. 5
	305-5			Reduction of GHG emissions		Indorama tracks unit wise reduction of GHG emissions which are driven through variety of process optimizations and expansion of renewable energy portfolio.
	305-6		E2-4	Emissions of ozone-depleting substances (ODS)	ESG Dashboard	ESG Factbook 2024: Page No. 5
	305-7	RT-CH-120 a.1	E2-4	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG Dashboard	ESG Factbook 2024: Page No. 5
Waste	306-3			Significant spills		The organization maintained a zero-spill record throughout the reporting period.
	306-1			Waste generation and significant waste-related impacts	ESG Dashboard	ESG Factbook 2024: Page No.11, 12
	306-2		E5-2	Management of significant waste-related impacts		Through our responsible waste management practices aligned with our 4R (Reduce, Reuse, Recycle, Recover) Principle, we adopt measures to reduce and improve reusability of the waste generated. We monitor our waste to identify and mitigate any waste-related impacts.
	306-3	RT-CH-150 a.1		Waste generated	ESG Dashboard	ESG Factbook 2024: Page No. 11, 12

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	306-4	RT-CH-150 a.1	E5-5	Waste diverted from disposal	ESG Dashboard	ESG Factbook 2024: Page No. 11, 12
	306-5			Waste directed to disposal	ESG Dashboard	ESG Factbook 2024: Page No. 11, 12
Supplier Environmental Assessment	308-1			New suppliers that were screened using environmental criteria		Indorama follows Supplier Code of Conduct to foster environmental and social responsibility throughout our supply chain. When selecting vendors, we employ a comprehensive evaluation process that prioritizes ethical sourcing and sustainable practices.
	308-2			Negative environmental impacts in the supply chain and actions taken		
Employment	401-1			New employee hires and employee turnover	ESG Dashboard	ESG Factbook 2024: Page No. 22, 23, 24, 25
	401-2		S1-11	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Talent Acquisition & Retention	1. Life insurance 2. Health coverage 3. Disability coverage 4. Retirement benefits 5. Parental leave 6. Stock ownership (at select units)
	401-3		S1-15	Parental leave	ESG Dashboard	ESG Factbook 2024: Page No. 22, 23, 24, 25
Labor/ Management Relations	402-1			Minimum notice periods regarding operational changes		Omission: This issue is handled at unit level and is adapted to needs of local regulation, labor unions and others.
Occupational Health & Safety	403-1		S1-14	Occupational health and safety management system	Occupational Health & Safety	7 Units of Indorama Corporation currently have Occupational Health and Safety Management systems. We are determined to enhance this number in time to come.
	403-2			Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety	HIRA is conducted and maintained at each site.
	403-3			Occupational health services	Occupational Health & Safety	Onsite availability of first aid is maintained, and relevant training is imparted to safety officers.
	403-4			Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety	Indorama envisions to continually work towards enhancing our current processes to include stakeholder (worker) consultation during development of OHS management systems.
	403-5			Worker training on occupational health and safety	Occupational Health & Safety	Mandatory trainings are given to all our workforce.
	403-6			Promotion of worker health	Occupational Health & Safety	SR 2024: Page No. 51,52, 53

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	403-7			Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety	SR 2024: Page No. 51,52, 53
	403-8		S1-14	Workers covered by an occupational health and safety management system	Occupational Health & Safety	All our permanent and non-permanent workers are covered by OHS available on site.
	403-9		S1-14	Work-related injuries	ESG Dashboard	ESG Factbook 2024: Page No. 13, 14, 15
	403-10		S1-14	Work-related ill health	ESG Dashboard	ESG Factbook 2024: Page No. 13, 14, 15
Training & Education	404-1		S1-13	Average hours of training per year per employee	ESG Dashboard	ESG Factbook 2024: Page No. 13, 14, 15
	404-2			Programs for upgrading employee skills and transition assistance programs	Learning & Development	Indorama provides transition assistance programs on a case-to-case basis.
	404-3		S1-13	Percentage of employees receiving regular performance and career development reviews	ESG Dashboard	ESG Factbook 2024: Page No. 24
Diversity & Equal Opportunity	405-1		S1-9	Diversity of governance bodies and employees	Diversity, Equity, and Inclusion & ESG Dashboard	Indorama tracks diversity in its workforce. We currently do not have any Female Board member.
	405-2			Ratio of basic salary and remuneration of women to men		Omission: Confidential Information
Non-Discrimination	406-1			Incidents of discrimination and corrective actions taken	Diversity, Equity, and Inclusion	Indorama's Code of Conduct strictly prohibits discrimination based on personal beliefs (ideological views, religion), identity (race, color, ethnicity, gender, sexual orientation, national or regional origin), or status (marital status, age, disability, or any other recognized human right). No incidents were recorded against discrimination.
Freedom of Association & Collective Bargaining	407-1			Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Indorama fully supports employees and workers right to form associations as permitted by local laws. We maintain open and ongoing communication with employee associations across our manufacturing facilities.

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
Child Labor	408-1		S1-17	Operations and suppliers at significant risk for incidents of child labor	Human Rights & Labor Management	Indorama strictly does not engage in any employment of child labor or forced labor. We also encourage our suppliers to build processes and ensure no child labor or forced labor is engaged in operations.
Forced or Compulsory Labor	409-1		S1-17	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights & Labor Management	
Security Practices	410-1			Security personnel trained in human rights policies or procedures		Omission: Data not tracked
Rights of Indigenous Peoples	411-1			Incidents of violations involving rights of indigenous peoples		None employed at IRC locations.
Local Communities	413-1			Operations with local community engagement, impact assessments, and development programs	Community Development	Indorama CSR Annual Report 2024: We conduct impact assessment of our initiatives and report them through our CSR annual report
	413-2			Operations with significant actual and potential negative impacts on local communities		
Supplier Social Assessment	414-1			New suppliers that were screened using social criteria		Indorama follows Supplier Code of Conduct to foster environmental and social responsibility throughout our supply chain. When selecting vendors, we employ a comprehensive evaluation process that prioritizes ethical sourcing and sustainable practices.
	414-2			Negative social impacts in the supply chain and actions taken		
Public Policy	415-1		G1-5	Political Contributions		Omission: Confidential Information
Customer Health & Safety	416-1			Assessment of the health and safety impacts of product and service categories	Product Stewardship	Indorama provides MSDS (Material Safety Data Sheet) for each of its products which elaborates all health and safety concerns about the product.
	416-2			Incidents of non-compliance concerning the health and safety impacts of products and services	ESG Dashboard	0 incidents of non-compliance concerning the health and safety impacts of products and services.
Marketing & Labeling	417-1		S4-4	Requirements for product and service information and labeling		Indorama prioritizes product safety through rigorous testing in compliance with stringent standards like REACH. We use safe ingredients to protect the health of our customers and the environment. Detailed safety information and handling instructions are available on all product labels and safety data sheets.

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
	417-2			Incidents of non-compliance concerning product and service information and labeling		0 incidents of non-compliance concerning product and service information and labeling.
	417-3			Incidents of non-compliance concerning marketing communications		0 incidents of non-compliance concerning marketing communications
Customer Privacy	418-1			Substantiated complaints concerning breaches of customer privacy and losses of customer data		0 complaints recorded against breaches of customer privacy and losses of customer data
Governance			GOV-3	Integration of sustainability-related performance in incentive schemes		Currently we do not link any compensation incentives for our administrative, management and supervisory bodies with ESG or sustainability related performance.
			GOV-4	Statement on sustainability due diligence		Indorama incorporates environmental considerations like emissions and waste management, alongside social aspects such as human resources practices and regulatory compliance, during new acquisitions.
			GOV-5	Risk management and internal controls over sustainability reporting	Enterprise Risk Management	Indorama ERM (Enterprise Risk Management) framework identifies risks which pose a threat to our operationality and profitability.
Impact, Risk and Opportunity Management			DC-P	Policies adopted to manage material sustainability matters		https://www.indorama.com/policies-and-reports
			DC-A	Actions and resources in relation to material sustainability matters	Double Materiality Assessment	SR 2024: Page No. 18
Climate Change			E1-1	Transition plan to reach climate neutrality	Decarbonisation Strategy	Indorama has drafted its initial decarbonization study which focuses on 5 highest emitting units, cumulatively responsible for 78% of total emissions. We remain steadfast to increase the scope of reporting in further years.
			E1-3	Actions and resources related to climate change policy		Our robust ESG software tracks progress across all our sites, allowing for monthly monitoring. We are actively reducing our environmental footprint through a comprehensive decarbonization plan. Additionally, a TCFD assessment has been conducted to identify climate-related risks and opportunities. These insights are being used to develop a concrete action plan for mitigation.
			E1-4	Targets for climate change mitigation and adaptation		Omission: Indorama is currently setting its climate-related targets.

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
			E1-6	GHG emissions by Scope 1, 2 & 3 categories and total GHG emissions	ESG Dashboard and Sustainability Report	ESG Factbook 2024: Page No. 5 and SR 2024 Page No.3 0
			E1-7	GHG reduction and mitigation projects financed through carbon credits		Indorama presently does not finance its GHG reduction and mitigation project through carbon credits.
			E1-8	Internal carbon pricing schemes		ICP is currently being developed under Indorama's Decarbonisation plan.
			E1-9	Potential financial effects from material physical and transition risks and potential climate-related opportunities		SR Page No. 39
Pollution			E2-2	Actions and resources related to pollution	Waste Management	Our robust ESG software tracks progress across all our sites, allowing for monthly monitoring. We are actively reducing our environmental footprint through a comprehensive decarbonization plan. Additionally, a TCFD assessment has been conducted to identify climate-related risks and opportunities. These insights are being used to develop a concrete action plan for mitigation.
			E2-3	Targets related to pollution		SR Page No. 12
			E2-5	Substances of concern and substances of very high concern	Product Stewardship	Indorama maintains an internal Do Not Develop list encompassing substance of concern and very high concern and internally maintains the information on use, production, and transport of the same.
			E2-6	Potential financial effects from pollution-related impacts, risks, and opportunities		Indorama conduced its first double materiality assessment in 2024. Through this assessment potential financial effects have been determined. This information is available internally.
Water and Marine Resources			E3-2	Actions and resources related to water and marine resources	Water	Indorama currently only has site level action plan.
			E3-3	Targets for water and marine resources		Omission: Indorama is in process of setting internal targets in line with its decarbonization plan. We shall disclose the same in forthcoming years.
			E3-5	Potential financial effects from water and marine resources-related impacts, risks, and opportunities		Indorama conduced its first double materiality assessment in 2024. Through this assessment potential financial effects have been determined. This information is available internally.

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
Biodiversity and Ecosystems			E4-1	Transition plan on biodiversity and ecosystems		At present, none of Indorama's facilities are located close to areas with significant biodiversity value. This includes regions identified as critical habitats, wetlands, or areas with high species endemism. We identify any potential impacts of our products and the processes that we employ on biodiversity and implement controls and practices to eliminate or control any negative effects and reduce dependencies.
			E4-2	Policies related to biodiversity and ecosystems		
			E4-3	Actions and resources related to biodiversity and ecosystems		
			E4-4	Targets related to biodiversity and ecosystems		
			E4-5	Impact metrics related to biodiversity and ecosystems change		
			E4-6	Potential financial effects from biodiversity and ecosystem-related impacts, risks, and opportunities		
Resource Use and Circular Economy			E5-2	Actions and resources related to resource use and circular economy	Environment Preservation	We recognize the impact of our products throughout their lifecycle and actively seek ways to minimize waste and maximize resource utilization. We are reducing waste sent to landfill through recycling efforts.
			E5-3	Targets related to resource use and circular economy		While the organization has defined targets related to other environment factors, circular economy targets are in the process of being formulated and will be communicated once finalized.
			E5-4	Resource inflows	Product Stewardship	SR Page No. 72
			E5-5	Resource outflows	Product Stewardship	We recognize the impact of our products throughout their lifecycle and actively seek ways to minimize waste and maximize resource utilization.
			E5-6	Potential financial effects from resource use and circular economy-related impacts, risks, and opportunities		Omission: Confidential Information
Own Workforce			S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Human Capital Development & Human Rights and Labor Management	SR 2024: Page No. 53, 54, 55

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
			S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Omission: Indorama is in process of setting internal targets. We shall disclose the same in future.
			S1-10	Adequate wages	Talent Acquisition & Retention	Indorama compensates its employees fairly, exceeding the minimum wage requirements set by local laws in all our domestic and international locations.
			S1-12	Persons with disabilities		Indorama is an equal opportunity employer and do not discriminate on basis of disability.
			S1-17	Incidents, complaints and severe human rights impacts and incidents	Human Rights & Labor Management	0 cases of non-compliance
Workers in the Value Chain			S2-4	Taking action on material impacts on value chain workers and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Sustainable Supply Risk Management	Not Disclosed
			S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		Omission: Indorama is in process of setting internal targets. We shall disclose the same in future.
Affected Communities			S3-4	Taking action on material impacts on affected communities and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	Community Relations and Investments	Omission: Indorama is in process of setting internal targets. We shall disclose the same in future.
			S3-5	Targets related to managing material impacts on affected communities	-	Omission: Indorama is in process of setting internal targets. We shall disclose the same in future.

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
Consumers and End-Users			S4-4	Taking action on material impacts on consumers and end-users and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Product Quality & Safety	SR Page No. 72
			S4-5	Targets related to managing material impacts on consumers and end-users	-	Omission: Indorama is in process of setting internal targets. We shall disclose the same in forthcoming years.
Business Conduct			G1-2	Management of relationships with suppliers	Sustainable Supply Risk Management	Indorama recognizes suppliers as one of its key stakeholders. It conducts periodic interactions on various areas of interests. Supplier screening and audits are conduct as per internal standards.
			G1-6	Payment Practices		Indorama adheres to best industry practices for payment. The information with respect to Payment Practices is available internally.
Greenhouse Gas Emissions		RT-CH-110 a.1		Percentage covered under emissions limiting regulations		Omission: Not applicable to Indorama as not part of emissions limiting regulations like California Cap-and Trade, European Union Emissions Trading Scheme (EU ETS) and Quebec Cap-and-Trade (Quebec Environment Quality Act)
		FB-AG-110 a.3		Fleet fuel consumed		SR 2024: Page No. 27
Water Management		RT-CH-140 a.1 FB-AG-140 a.1		Percentage of each in regions with High or Extremely High Baseline Water Stress		Indorama has identified sites with Extremely High- and High-Water Stress across its operations. We remain committed to improving our water stewardship efforts across organization.
		RT-CH-140 a.2 FB-AG-140 a.3		Number of incidents of non-compliance associated with water quality permits, standards, and regulations		0 incidences were reported in the reporting period.
Workforce Health & Safety		RT-CH-320 a.1 FB-AG-320 a.1		Total recordable incident rate (TRIR) for (a) direct employees and (b) contract employees		TRIR for Direct Employees: 2.10 TRIR for Contract Employees: 0.51
		RT-CH-320 a.1 FB-AG-320 a.1		Fatality rate for (a) direct employees and (b) contract employees		Fatality Rate for Direct Employees: 0 Fatality Rate for Contract Employees: 1

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
		FB-AG-320 a.1		Near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees		"NMFR for Direct Employees: 0 NMFR for Contract Employees: 0"
Product Design for Use-phase Efficiency		RT-CH-410 a.1		Revenue from products designed for use phase resource efficiency		Omission: Confidential Information
Safety & Environmental Stewardship of Chemicals		RT-CH-410 b.1		(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (2) Percentage of such products that have undergone a hazard assessment		Our fertilizers and polymers, classified as Category 1 and 2 under the Global Harmonized System (GHS), undergo thorough health and safety impact assessments, with corresponding Material Safety Data Sheets (MSDS) available. This process is not applicable to our medical gloves, rotational crops, and fibers & yarns products. 100% of our Urea and polymers and products have undergone a hazard assessment.
GMO Management		RT-CH-410 c.1		Percentage of products by revenue that contain genetically modified organisms (GMOs)		No GMOs were used in our operations.
Operational Safety, Emergency Preparedness & Response		RT-CH-540 a.1		Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)		LTIFR: 0.44 TRIFR: 1.47
		RT-CH-540 a.2		Number of transport incidents		Omission: Indorama currently only reports incidences within its operational boundary.
Food Safety		FB-AG-250 a.1		Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances		Omission: Through Double Materiality Assessment Food Safety has been prioritized as low priority. We do not monitor these indicators.
		FB-AG-250 a.2		Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme		

Topic	GRI	SASB	ESRS	Description	Section in the SR 2024/Factbook	Page No. / Reference/ Responses/ Reason for omission
		FB-AG-250 a.3		(1) Number of recalls issued and (2) total amount of food product recalled		
Water Management		FB-AG-430 a.1		(1) Percentage of agricultural products sourced that are certified to a third-party environmental or social standard, and (2) percentages by standard		None
		FB-AG-430 a.2		Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor nonconformances	Sustainable Supply Risk Management	Indorama conducts regular site visits and audits to verify the supplier's operations and working conditions.
Water Management		FB-AG-440 a.2		Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress		We do not source agricultural products from regions with High or Extremely High Baseline Water Stress.

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Independent practitioner's assurance report

Indorama Corporation PTE Ltd.
143 Cecil Street, #14-00
GB Building
Singapore 069542

Scope

We have been engaged by Indorama Corporation PTE Ltd. (hereafter "Indorama" or "the Company") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on Indorama's 's select non-financial Key Performance Indicators (KPIs) (mentioned in Annexure-1 below) (the "Subject Matter") contained in Indorama's (the "Company's") Sustainability Report CY 2024 as of 29 October 2025 for the year ended 31 December 2024 for the period from 01 January 2024 to 31 December 2024 (the "Report").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

***Criteria applied by* Indorama**

In preparing the select non-financial KPIs contained in the Sustainability Report CY 2024, Indorama applied the GRI Standards of the Global Reporting Initiative (Criteria). As a result, the subject matter information may not be suitable for another purpose.

Indorama's responsibilities

Indorama's management is responsible for selecting the Criteria, and for presenting the select non-financial KPIs contained in the Sustainability Report CY 2024 in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000 (Revised)') and the terms of reference for this engagement as agreed with Indorama on 23 May 2025.Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and

extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the select non-financial KPIs contained in the Sustainability Report CY 2024 and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Obtained an understanding of the subject matter and related disclosures. Made inquiries of Company's management, including those responsible for preparing the subject matter and those with the responsibility for managing the Company's Sustainability Report. Checking of consistency of data / information against selected non-financial KPI's contained in the sustainability report

- Obtained an understanding of the key systems and processes for recording, processing and reporting on the subject matter at below locations /offices on a sample basis;

    - JSC Rustavi Azot (RAI), Georgia
    - JSC Fergana Azot (FAI), Uzbekistan
    - YTY Industry Holdings, Malaysia
    - Indorama India Pvt. ltd – Fertiliser division, Jagdishpur (IIJ), India

- Indorama Eleme Petro chemical (IPL), Nigeria
- Indorama Fertilizers & Chemical Ltd. (IFL), Nigeria

- Undertook analytical procedures of the data and made inquiries of management to obtain explanations for any significant differences we identified
- Tested, on a sample basis, underlying source information to check the accuracy of the subject matter
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Company's management in the preparation of the subject matter
- Obtained representations from Company's management

We also performed such other procedures as we considered necessary in the circumstances

The assurance scope excludes:

- Data and information outside the defined reporting period of: 01 January 2024 to 31 December 2024
- Data and information on economic and financial performance of the Company
- Data, statements and claims already available in the public domain through Sustainability Report, or other sources available in the public domain
- The Company's statements that describe the expression of opinion, belief, inference, aspiration, expectation, aim or future intention
- The Company's compliance with regulations, acts, guidelines with respect to various regulatory agencies and other legal matters

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to select non-financial KPIs contained in the Sustainability Report CY 2024 as of 29 October 2025 for the year ended 31 December 2024 for the period from 01 January 2024 to 31 December 2024, in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of Indorama for its sustainability reporting and is not intended to be and should not be used by anyone other than those specified parties.

Ernst & Young Associates LLP

Saumak Saha

Ernst & Young Associates LLP Kolkata

29 October 2025

Kolkata, India

Annexure I (Subject Matter)

S.No.	Relevant GRI Indicators	Disclosures
1	2-28	Membership associations
2	302-1	Energy consumption within the organisation
3	302-3	Energy Intensity
4	302-4	Reduction of energy consumption
5	305-6	Emissions of ozone-depleting substances (ODS)
6	305-7	Nitrogen oxides (NOx), Sulphur oxides (SO2), and other significant air emissions
7	306-3	Waste generated
8	306-4	Waste diverted from disposal
9	306-5	Waste directed to disposal
10	303-3	Water withdrawal
11	303-4	Water discharge
12	303-5	Water consumption
13	401-1	New employee hires and employee turnover
14	404-1	Average hours of training per year per employee
15	404-3	Percentage of employees receiving regular performance and career development reviews
16	403-1	Occupational health and safety management system
17	403-2	Hazard identification, risk assessment, and incident investigation
18	403-5	Worker training on occupational health and safety
19	403-8	Workers covered by an occupational health and safety management system
20	403-9	Work-related injuries
21	408-1	Operations and suppliers at significant risk for incidents of child labor
22	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor
23	413-1	Operations with local community engagement, impact assessments, and development programs

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Independent practitioner's assurance report on Indorama Corporation PTE Ltd.'s Greenhouse Gas (GHG) Statement

Indorama Corporation PTE Ltd.

143 Cecil Street, #14-00

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Singapore 069542

Scope

We have been engaged by Indorama Corporation PTE Ltd. (hereafter "Indorama" or "the Company") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the accompanying GHG statement of Indorama as of 29 October 2025 for the year ended 31 December 2024 and for the period from 01 January 2024 to 31 December 2024, comprising GHG emissions related Key Performance Indicators (KPIs) included in the Sustainability Report CY 2024 (the "Subject Matter") detailed in Annexure I.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Indorama

In preparing GHG emissions related KPIs included in the Sustainability Report CY 2024, Indorama applied the GRI Standards of the Global Reporting Initiative (Criteria). The Criteria can be accessed publicly on the Global Reporting Initiative website and the same are available for all the intended users. As a result, the subject matter information may not be suitable for another purpose.

Indorama's responsibilities

Indorama's management is responsible for selecting the Criteria, and for presenting the GHG emissions related KPIs (as included in Annexure I) in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the GHG statement, such that it is free from material misstatement, whether due to fraud or error.

Our responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our engagement was conducted in accordance with the *International Standard for Assurance Engagements on Greenhouse Gas Statements* ('ISAE 3410'), and the terms of reference for this engagement as agreed with Indorama on 23 May 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the

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eria, and to issue a report. The nature, timing, and extent of the procedures selected depend our judgment, including an assessment of the risk of material misstatement, whether due to d or error.

believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited urance conclusion.

independence and quality management

have maintained our independence and confirm that we have met the requirements of the Code Ethics for Professional Accountants issued by the International Ethics Standards Board for ountants, and have the required competencies and experience to conduct this assurance ew.

also applies International Standard on Quality Management 1, *Quality Management for Firms Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services agements*, which requires that we design, implement and operate a system of quality agement including policies or procedures regarding compliance with ethical requirements, essional standards and applicable legal and regulatory requirements.

cription of procedures performed

cedures performed in a limited assurance engagement vary in nature and timing from, and are in extent than for a reasonable assurance engagement. Consequently, the level of assurance ained in a limited assurance engagement is substantially lower than the assurance that would e been obtained had a reasonable assurance engagement been performed. Our procedures e designed to obtain a limited level of assurance on which to base our conclusion and do not vide all the evidence that would be required to provide a reasonable level of assurance.

ough we considered the effectiveness of management's internal controls when determining the ure and extent of our procedures, our assurance engagement was not designed to provide urance on internal controls. Our procedures did not include testing controls or performing cedures relating to checking aggregation or calculation of data within IT systems.

Green House Gas quantification process is subject to scientific uncertainty, which arises ause of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG cedures are subject to estimation (or measurement) uncertainty resulting from the measurement calculation processes used to quantify emissions within the bounds of existing scientific wledge.

nited assurance engagement consists of making enquiries, primarily of persons responsible for paring the GHG emissions related KPIs included in the Sustainability Report CY 2024 and ted information, and applying analytical and other relevant procedures.

procedures included:

Obtained an understanding of the subject matter and related disclosures. Made inquiries of Company's management, including those responsible for preparing the subject matter and those with the responsibility for managing the Company's Sustainability Report

Conducting interview of select representatives of Company's management to understand the process for collecting, collating, and reporting the subject matter as per WBCSD GHG Protocol Corporate Accounting and Reporting Standard which is being referred in the GRI Standard for preparing GHG emissions

- Obtained an understanding of the key systems and processes for recording, processing and reporting on the subject matter at below locations/offices on a sample basis;
  - JSC Rustavi Azot (RAI), Georgia
  - JSC Fergana Azot (FAI), Uzbekistan
  - YTY Industry Holdings, Malaysia
  - Indorama India Pvt. ltd – Fertiliser division, Jagdishpur (IIJ), India
  - Indorama Eleme Petro chemical (IPL), Nigeria
  - Indorama Fertilizers & Chemical Ltd. (IFL), Nigeria
- Undertook analytical procedures of the data and made inquiries of management to obtain explanations for any significant differences we identified
- Tested, on a sample basis, underlying source information to check the accuracy of the subject matter
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Company's management in the preparation of the subject matter
- Obtained representations from the Company's management

We also performed such other procedures as we considered necessary in the circumstances

The assurance scope excludes:

- Data and information outside the defined reporting period of: 01 January 2024 to 31 December 2024
- Data and information on the economic and financial performance of the Company
- Data, statements, and claims already available in the public domain through Sustainability Report, or other sources available in the public domain
- The Company's statements that describe the expression of opinion, belief, inference, aspiration, expectation, aim, or future intention
- The Company's compliance with regulations, acts, and guidelines concerning various regulatory agencies and other legal matters

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to GHG emissions related KPIs included in the Sustainability report CY 2024 as of 29 October 2025 for the year ended 31 December 2024 and for the period from 01 January 2024 to 31 December 2024, in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of Indorama for its sustainability reporting and is not intended to be and should not be used by anyone other than those specified parties.

Ernst & Young Associates LLP

Saumak Saha

Ernst & Young Associates LLP Kolkata

29 October 2025

Kolkata, India

Annexure I (Subject Matter)

S.No.	GRI	Indicators
1	305-1	Direct (Scope 1) GHG emissions
2	305-2	Energy indirect (Scope 2) GHG emissions
3	305-3	Other Indirect (Scope 3) GHG emissions
4	305-4	GHG emissions intensity
5	305-5	Reduction of GHG emissions

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