Resilience in Motion

ESG Factbook 2025















About ESG Factbook

The Indorama Corporation Pte Ltd. ESG Factbook outlines the Group's 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).

The Sustainability Report is prepared with reference to these standards and is available on the Indorama website at www.indorama.com.

The ESG Factbook is a supplement to IRC's Sustainability Report 2025.



Click Here to download 2025 Sustainability Report

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Scope and Boundary

Operational entities covered in 2025 Sustainability Report

S. No.	Company Name	Business	Country
Asia			
1	Indorama Corporation Pte Ltd.	Corporate	Singapore
2	Indorama India Private Limited (IIL)	Spandex Yarn, Fertilizers	India
3	PT. Indo-Rama Synthetics Tbk (IRS)	Fiber, PET, Spun Yarn, Weaving, Polyester	Indonesia
4	PT. Medisafe Technologies (MST)	Medical Gloves	Indonesia
5	PT. Tigadaya Minergy (TDM)[1]	Coal Mining	Indonesia
6	YTY Industry Holdings Sdn. Bhd.	Medical Gloves	Malaysia
7	Grand Ten Holdings Sdn. Bhd.	Medical Gloves	Malaysia
8	Green Prospect Sdn. Bhd.	Medical Gloves	Malaysia
9	F.E. Indorama Agro LLC (IAL)	Cotton Fibers	Uzbekistan
10	Indorama Kokand Textile LLC (IKT)	Spun Yarn	Uzbekistan
11	JSC Indorama Kokand Fertilizers & Chemicals (IKF)	Fertilizers	Uzbekistan
12	JSC Fergana Azot (FAI)	Fertilizers	Uzbekistan
Europe			
13	Indorama Iplik San. Ve. Tic. A.S. (ITR)	Spun Yarn	Turkey
14	JSC Rustavi Azot (RAI)	Fertilizers	Georgia
Africa			
15	Indorama Eleme Petrochemicals Limited (IPL)	Petrochemical	Nigeria
16	Indorama Eleme Fertilizer and Chemicals Limited (IFL)	Fertilizers	Nigeria
17	TAK Agro & Chemicals Limited (TAK)	Fertilizers (Blending)	Nigeria
18	OIS Indorama Port Limited (OIPL)	Port Operations	Nigeria
South America			
19	Adufertil Fertilizantes LTDA (ADF)	Fertilizers (Blending and Distribution)	Brazil
20	Indorama Brasil Ltda. – Adfert division (AFT)	Fertilizers	Brazil
Oceania			
21	Indorama Corish Farming Pty Ltd (ICF)[2]	Agriculture (Rotational Crops)	Australia

[1] Acquired on 30 June 2025. [2] Incorporated in July 2025; reporting from 2025.

The reporting boundary for CY 2025 comprises Indorama Corporation Pte. Ltd. and its subsidiaries, covering 38 manufacturing sites across 20 operating companies in 10 countries.

ESG Progress Dashboard

Production

Parameter	Unit	2025	2024	2023	2022	2021
Fertilizers	tonne	7,654,112	7,555,934	7,164,695	7,042,586	6,729,828
Sulphuric Acid	tonne	103,896	95,735	87,681	0	0
Polymer & PET	tonne	528,014	363,208	339,131	366,392	447,029
Polyester	tonne	217,058	245,413	232,063	212,014	217,362
Spandex Yarn	tonne	19,661	20,115	16,230	12,260	12,196
Spun Yarn	tonne	163,584	162,554	152,045	138,804	131,707
Fabric	tonne	2,432	3,022	3,628	3,388	2,797
Cotton	tonne	26,965	24,920	27,242	19,873	65,282
Rotational Crops	tonne	36,822	87,064	102,690	82,439	0
Medical Gloves	tonne	51,909	46,616	40,812	32,938	63,453
Mineral (Coal)	tonne	1,487,927	1,487,927	1,487,927	1,487,927	1,487,927
Additives	tonne	53,137	59,134	61,428	61,428	61,428
Others	tonne	1,032	1,216	1,397	1,397	1,397
Total production	**tonne**	**10,346,549**	**10,152,859**	**9,716,969**	**9,461,447**	**9,220,407**







Figures are rounded; totals may not equal the sum of individual values.

Emissions

GHG emissions

Parameter	Unit	2025	2024	2023	2022	2021
Absolute Emissions						
Direct (Scope 1) GHG emissions*	tCO_2e	4,830,428	4,332,228	4,424,101	4,597,163	4,680,792
Indirect (Scope 2) GHG emissions*	tCO_2e	1,272,077	1,333,136	1,302,958	1,164,408	1,124,428
Total GHG emissions (Scope 1 + Scope 2)	**tCO_2e**	**6,102,505**	**5,665,364**	**5,727,058**	**5,761,571**	**5,805,220**
Value chain emissions or indirect (Scope 3) GHG emissions†	tCO_2e	18,803,536	19,344,958	-	-	-
GHG emissions intensity						
Scope 1 GHG intensity*	tCO_2e/tonne production	0.47	0.43	0.46	0.49	0.51
Scope 2 GHG intensity*	tCO_2e/tonne production	0.12	0.13	0.13	0.12	0.12
Total GHG intensity (Scope 1+ Scope 2)	**tCO_2e/tonne production**	**0.59**	**0.56**	**0.59**	**0.61**	**0.63**

* Restated numbers for 2021 and 2022.
† Scope 3 emissions for CY2025 as per Sustainability Report 2025 (Page No. 40); CY2024 as published in ESG Factbook 2024.

Air emissions

Parameter	Unit	2025	2024	2023	2022	2021
NOx	kg	3,670,511	1,432,634	2,794,861	7,379,036	13,862,665
SOx	kg	23,574	33,094	36,846	63,048	87,517
Persistent Organic Pollutants (POP)	kg	0	0	0.01	0	0
Volatile Organic Compounds (VOC)	kg	0.11	0	0.01	0	0
Hazardous air pollutants (HAP)	kg	0.11	0	0.01	0	0
Particulate matter (PM)	kg	1,214,332	815,531	1,728,023	1,659,121	1,586,235

Note: IRC started reporting air emissions in 2022; 2021 values are provided for reference.

Reduction of GHG emissions# (GRI 305-5)

Parameter	Unit	2025	2024	2023	2022	2021
Reduction in Scope 1 and Scope 2 GHG emissions relative to 2021 intensity	tCO2e	411,739	726,932	390,799	195,408	-

Reduction = (restated 2021 GHG intensity × production in the year) − actual Scope 1 and Scope 2 emissions. It reflects overall carbon-efficiency improvement, including Decarbonization Roadmap projects, and is not limited to specific initiatives. 2021 is the restated baseline year.

Figures are rounded; totals may not equal the sum of individual values.

Energy

Energy consumption

Parameter	Unit	2025	2024	2023	2022	2021
Total energy consumption (direct+indirect)	**GJ**	**81,517,168**	**76,373,042**	**77,961,344**	**84,748,687**	**85,202,295**
Total direct non-renewable energy consumption	**GJ**	**65,903,266**	**60,076,040**	**62,551,744**	**64,328,045**	**65,369,022**
Coal	GJ	8,287,133	5,100,650	4,884,873	6,053,080	6,460,333
Fuel oil	GJ	45,965	56,344	37,356	543,154	81,446
Natural gas	GJ	45,325,292	45,236,883	48,456,955	47,773,193	48,450,021
LPG	GJ	16,491	17,929	17,420	15,865	4,598
Diesel	GJ	474,525	452,299	558,246	652,767	556,569
Gasoline	GJ	62,434	65,147	49,974	36,507	30,601
Fuel gas	GJ	11,527,642	9,146,787	8,546,920	9,253,479	9,785,454
Other fuels (unspecified)^	GJ	163,783	0	0	0	0
Total direct renewable energy consumption	**GJ**	**2,264,724**	**2,032,792**	**1,617,218**	**1,841,436**	**1,984,794**
Biomass	GJ	2,131,828	1,889,312	1,545,952	1,768,107	1,891,132
Biogas	GJ	0	0	0	0	0
Self-generated renewable electricity (solar, hydro, wind)	GJ	132,895	143,480	71,266	73,329	93,662
Percentage grid electricity	%	16.4%	18.7%	17.7%	21.9%	20.9%
Total indirect energy consumption (electricity, cooling, steam purchased from outside of IRC group)	**GJ**	**13,349,178**	**14,264,210**	**13,792,382**	**18,579,206**	**17,848,480**
Electricity purchased from conventional sources (e.g. natural gas, coal, nuclear, heating oil)	GJ	13,447,101	13,887,559	13,597,530	18,332,010	17,762,603
Purchased steam	GJ	40,097	76,794	214,152	200,900	35,708
Purchased heating	GJ	0	0	0	0	0
Purchased cooling	GJ	0	0	0	0	0
Renewable electricity purchased through a certificate	GJ	287,767	299,972	47,392	46,296	50,169
Total direct energy sold	GJ	0	0	0	0	0
Total steam sold	GJ	425,787	115	66,692	0	0
Total indirect energy sold	GJ	0	0	0	0	0
Energy intensity	**GJ/tonne production**	**7.88**	**7.52**	**8.02**	**8.96**	**9.24**

^ Unspecified non-renewable fuel, reported from 2025.

Reduction of energy consumption# (GRI 302-4)

Parameter	Unit	2025	2024	2023	2022	2021
Reduction in energy consumption relative to 2021 intensity	GJ	14,091,376	17,445,682	11,829,487	2,680,959	-

Reduction = (restated 2021 energy intensity × production in the year) − actual total energy consumption. It reflects overall energy-efficiency improvement and is not limited to specific initiatives. 2021 is the restated baseline year.

Figures are rounded; totals may not equal the sum of individual values.

Water

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

Parameter	Unit	2025	2024	2023	2022	2021
All activities						
Total water withdrawn by sources (includes water withdrawn by agricultural activities)	**million m³**	**283.3**	**299.6**	**349.8**	**297.9**	**350.7**
Surface water	million m³	229.8	245.8	314.3	262.2	309.8
Once through cooling water	million m³	0	0	0	0	0
Municipal water and water utilities	million m³	7.2	8.2	7.5	7.9	8.9
Groundwater	million m³	46.2	45.4	27.8	27.5	31.9
Rainwater	million m³	0.2	0.2	0.2	0.2	0.04
Water consumption (includes water consumed by agricultural activities)	**million m³**	**261.5**	**279.8**	**332.0**	**280.5**	**330.1**
Water intensity	**m³/tonne production**	**27.4**	**29.5**	**36.0**	**31.5**	**38.0**
Agricultural activities (IAL + ICF)						
Total water withdrawn by sources	**million m³**	**216.7**	**233.4**	**287.6**	**235.4**	**282.1**
Surface water	million m³	216.6	233.4	287.6	235.4	282.1
Once through cooling water	million m³	0	0	0	0	0
Municipal water and water utilities	million m³	0	0	0	0	0
Groundwater	million m³	0.01	0	0	0	0
Rainwater	million m³	0	0	0	0	0
Water consumption	**million m³**	**216.7**	**233.4**	**287.6**	**235.4**	**282.1**
Agricultural production	tonne	63,787	111,984	129,931	102,312	65,282
Water intensity	**m³/tonne production**	**3,396.6**	**2,083.8**	**2,213.5**	**2,300.8**	**4,321.3**
Manufacturing activities						
Total water withdrawn by sources	**million m³**	**66.6**	**66.2**	**62.2**	**62.5**	**68.6**
Surface water	million m³	13.1	12.5	26.7	26.8	27.7
Once through cooling water	million m³	0	0	0	0	0
Municipal water and water utilities	million m³	7.2	8.2	7.5	7.9	8.9
Groundwater	million m³	46.2	45.4	27.8	27.5	31.9
Rainwater	million m³	0.2	0.2	0.2	0.2	0.04
Water consumption	**million m³**	**44.8**	**46.4**	**44.4**	**45.1**	**48.0**
Manufacturing production	tonne	10,282,762	10,040,875	9,587,038	9,359,134	9,155,125
Water intensity	**m³/tonne production**	**6.5**	**6.6**	**6.5**	**6.7**	**7.5**

Note: Agricultural boundary = sites IAL and ICF (ICF reports from 2025). Manufacturing = All activities − Agricultural.

Figures are rounded; totals may not equal the sum of individual values.

Water withdrawn from sources by TDS level

Parameter	Unit	2025	2024	2023	2022	2021
Total water withdrawn from all areas	**million m³**	**283.3**	**299.6**	**349.8**	**297.9**	**350.7**
Surface water	**million m³**	**229.8**	**245.8**	**314.3**	**262.2**	**309.8**
Freshwater (≤1,000 mg/L TDS)	million m³	13.1	12.3	26.7	26.8	27.6
Other water (>1,000 mg/L TDS)	million m³	216.6	233.5	287.6	235.4	282.1
Groundwater	**million m³**	**46.2**	**45.4**	**27.8**	**27.5**	**31.9**
Freshwater (≤1,000 mg/L TDS)	million m³	46.2	45.4	27.8	27.5	31.9
Other water (>1,000 mg/L TDS)	million m³	0	0	0	0	0
Rainwater collected & stored	**million m³**	**0.2**	**0.2**	**0.2**	**0.2**	**0.04**
Freshwater (≤1,000 mg/L TDS)	million m³	0.2	0.2	0.2	0.2	0.04
Other water (>1,000 mg/L TDS)	million m³	0	0	0	0	0
Produced water	**million m³**	**0**	**0**	**0**	**0**	**0**
Freshwater (≤1,000 mg/L TDS)	million m³	0	0	0	0	0
Other water (>1,000 mg/L TDS)	million m³	0	0	0	0	0
Municipal water and water utilities	**million m³**	**7.2**	**8.2**	**7.5**	**7.9**	**8.9**
Freshwater (≤1,000 mg/L TDS)	million m³	7.1	8.1	7.4	7.8	8.9
Other water (>1,000 mg/L TDS)	million m³	0.1	0.1	0.1	0.1	0.1
Total freshwater (≤1,000 mg/L TDS)	**million m³**	**66.6**	**66.0**	**62.0**	**62.4**	**68.5**
Total other water (>1,000 mg/L TDS)	**million m³**	**216.7**	**233.6**	**287.7**	**235.5**	**282.2**

Figures are rounded; totals may not equal the sum of individual values.

Water discharge by destination, type and level of treatment

Parameter	Unit	2025	2024	2023	2022	2021
Total water discharge by destination	**million m³**	**21.8**	**19.8**	**17.8**	**17.4**	**20.5**
Surface water	million m³	21.7	19.7	17.7	17.4	20.5
Groundwater	million m³	0	0	0	0	0
Sea water	million m³	0	0	0	0	0
Third-Party water / Water sent to other organizations	million m³	0.1	0.1	0.1	0.01	0.01
Total water discharge to all areas by type^	**million m³**	**18.9**	**19.5**	**17.5**	**17.3**	**20.2**
Freshwater	million m³	9.1	8.8	8.9	9.5	8.8
Other Water	million m³	9.8	10.7	8.6	7.8	11.4
Total water discharge to all areas with water stress^	**million m³**	**5.4**	**5.0**	**5.0**	**5.0**	**5.0**
Freshwater	million m³	5.4	5.0	5.0	5.0	5.0
Other Water	million m³	0	0	0	0	0
Water discharge by level of treatment^	**million m³**	**21.6**	**19.7**	**17.8**	**17.6**	**20.5**
No Treatment	million m³	5.6	5.1	5.3	5.1	5.1
Primary	million m³	1.0	1.4	1.4	0.9	3.1
Secondary	million m³	11.6	11.0	9.5	9.6	10.8
Tertiary	million m³	3.5	2.1	1.6	2.0	1.5
No. of incidents of non-compliance with discharge limits^	Number	0	0	0	0	6
Non-Industrial wastewater^	million m³	0.2	0	0	0	0.01

^ New disclosed KPI

Figures are rounded; totals may not equal the sum of individual values.

Waste

Waste generated

Parameter	Unit	2025	2024	2023	2022	2021
Total waste composition	**tonne**	**75,465**	**72,304**	**68,405**	**71,589**	**89,949**
Hazardous waste	**tonne**	**40,683**	**33,796**	**34,489**	**39,574**	**42,453**
Non-Hazardous waste	**tonne**	**34,782**	**38,508**	**33,916**	**32,014**	**47,496**
E-waste	tonne	56	21	11	0.68	2.78
Battery waste	tonne	32	112	23	111	6.36
Food waste	tonne	85	226	48	18	22
Plastic waste	tonne	624	660	597	124	421
Others (e.g. sewage, domestic wastewater)	tonne	16,850	14,497	11,625	17,467	13,742
Waste intensity^	**kg waste/tonne production**	**7.29**	**7.12**	**7.04**	**7.57**	**9.76**

^ New disclosed KPI

Waste diverted from disposal

Parameter	Unit	2025	2024	2023	2022	2021
Total hazardous waste diverted from disposal	**tonne**	**36,633**	**30,060**	**27,360**	**33,728**	**36,481**
Reuse	tonne	30,513	23,097	26,071	32,387	34,986
Recycling	tonne	541	1,091	1,147	1,213	1,060
Other recovery operations	tonne	5,578	5,872	142	128	436
Percentage of hazardous waste diverted from disposal^	%	90.0%	88.9%	79.3%	85.2%	85.9%
Total non-hazardous waste diverted from disposal	**tonne**	**14,532**	**18,096**	**17,937**	**14,764**	**32,471**
Reuse	tonne	4,152	8,592	4,731	6,265	15,673
Recycling	tonne	9,348	9,498	7,222	7,956	13,487
Other recovery operations	tonne	1,031	6.37	5,984	544	3,311
Percentage of non-hazardous waste diverted from disposal^	%	41.8%	47.0%	52.9%	46.1%	68.4%

^ New disclosed KPI

Figures are rounded; totals may not equal the sum of individual values.

Waste directed to disposal

Parameter	Unit	2025	2024	2023	2022	2021
Total hazardous waste directed to disposal	**tonne**	**4,050**	**3,736**	**7,129**	**5,846**	**5,972**
Incineration (with energy recovery)	tonne	0	0	7.98	0	11
Incineration (without energy recovery)	tonne	293	165	128	139	43
Landfilling	tonne	2,245	2,416	1,894	1,625	1,408
Other disposal operations	tonne	1,512	1,155	5,100	4,082	4,510
Total non-hazardous waste directed to disposal	**tonne**	**20,251**	**20,411**	**15,979**	**17,250**	**15,025**
Incineration (with energy recovery)	tonne	720	555	533	433	0
Incineration (without energy recovery)	tonne	0	0	0	0	0
Landfilling	tonne	17,103	17,400	12,857	13,010	13,091
Other disposal operations	tonne	2,427	2,456	2,590	3,807	1,933

Figures are rounded; totals may not equal the sum of individual values.

Occupational Health and Safety

Man-hours of employees and contractors

Parameter	Unit	2025	2024	2023	2022	2021
Number of Man-hours	**Man-hours**	**89,614,440**	**74,831,923**	**73,567,009**	**67,036,031**	**64,770,649**
Employee	**Man-hours**	**60,601,859**	**46,589,488**	**42,343,307**	**41,271,898**	**43,192,969**
Male	Man-hours	42,216,446	29,178,142	28,233,588	29,016,310	31,004,766
Female	Man-hours	18,385,413	17,411,346	14,109,719	12,255,588	12,188,203
Contractor	**Man-hours**	**28,548,121**	**23,399,193**	**22,198,715**	**25,764,133**	**21,577,680**
Male	Man-hours	22,719,170	19,257,500	18,614,370	21,921,670	17,848,727
Female	Man-hours	5,828,951	4,141,693	3,584,345	3,842,463	3,728,953
Temporary employee	**Man-hours**	**464,461**	**4,843,242**	**9,024,987**	**-**	**-**
Male	Man-hours	412,176	4,450,589	8,222,791	-	-
Female	Man-hours	52,286	392,653	802,196	-	-

Work-related injuries*

Parameter	Unit	2025	2024	2023	2022	2021
Fatalities	**Number**	**1**	**1**	**0**	**5**	**0**
Employees	**Number**	**0**	**0**	**0**	**1**	**0**
Male	Number	0	0	0	1	0
Female	Number	0	0	0	0	0
Contractor	**Number**	**1**	**1**	**0**	**4**	**0**
Male	Number	1	1	0	4	0
Female	Number	0	0	0	0	0
Lost-Time Cases (LTC)	**Cases**	**13**	**29**	**41**	**58**	**-**
Employees	**Cases**	**12**	**22**	**36**	**50**	**-**
Male	Cases	10	19	26	36	-
Female	Cases	2	3	10	14	-
Contractor	**Cases**	**1**	**7**	**5**	**8**	**-**
Male	Cases	1	7	5	8	-
Female	Cases	0	0	0	0	-
Restricted Work Cases (RWC)	**Cases**	**5**	**3**	**1**	**3**	**-**
Employees	**Cases**	**2**	**2**	**1**	**3**	**-**
Male	Cases	2	2	1	3	-
Female	Cases	0	0	0	0	-
Contractor	**Cases**	**3**	**1**	**0**	**0**	**-**
Male	Cases	3	1	0	0	-
Female	Cases	0	0	0	0	-
Medical Treatment Cases	**Cases**	**46**	**77**	**20**	**15**	**-**

Work-related injuries* (continued)

Parameter	Unit	2025	2024	2023	2022	2021
Employees	**Cases**	**42**	**74**	**20**	**9**	**-**
Male	Cases	38	67	18	3	-
Female	Cases	4	7	2	6	-
Contractor	**Cases**	**4**	**3**	**0**	**6**	**-**
Male	Cases	3	3	0	6	-
Female	Cases	1	0	0	0	-
First Aid Cases (FAC)	**Cases**	**282**	**347**	**397**	**320**	**-**
Employees	**Cases**	**265**	**265**	**312**	**274**	**-**
Male	Cases	170	159	195	171	-
Female	Cases	95	106	117	103	-
Contractor	**Cases**	**17**	**82**	**85**	**46**	**-**
Male	Cases	15	80	85	46	-
Female	Cases	2	2	0	0	-
Total recordable injuries	**Cases**	**65**	**110**	**62**	**81**	**67**
Employees	**Cases**	**56**	**98**	**57**	**63**	**60**
Male	Cases	50	88	45	43	26
Female	Cases	6	10	12	20	34
Contractor	**Cases**	**9**	**12**	**5**	**18**	**7**
Male	Cases	8	12	5	18	6
Female	Cases	1	0	0	0	1
Total lost time cases	**Cases**	**19**	**33**	**42**	**66**	**35**
Employees	**Cases**	**14**	**24**	**37**	**54**	**33**
Male	Cases	12	21	27	40	19
Female	Cases	2	3	10	14	14
Contractor	**Cases**	**5**	**9**	**5**	**12**	**2**
Male	Cases	5	9	5	12	2
Female	Cases	0	0	0	0	0
Total Loss Time Injury Frequency Rate (LTIFR)	**No./million Man-Hours**	**0.21**	**0.44**	**0.60**	**0.98**	**0.54**
Employees	**No./million Man-Hours**	**0.23**	**0.52**	**0.90**	**1.31**	**0.76**
Male	No./million Man-Hours	0.28	0.72	1.00	1.38	0.61
Female	No./million Man-Hours	0.11	0.17	0.70	1.14	1.15
Contractor	**No./million Man-Hours**	**0.18**	**0.38**	**0.20**	**0.47**	**0.09**
Male	No./million Man-Hours	0.22	0.47	0.30	0.55	0.11
Female	No./million Man-Hours	0.00	0.00	0.00	0.00	0.00
Total Recordable Injury Frequency Rate (TRIFR)	**No./million Man-Hours**	**0.73**	**1.47**	**0.80**	**1.21**	**1.03**
Employees	**No./million Man-Hours**	**0.92**	**2.10**	**1.30**	**1.50**	**1.39**
Male	No./million Man-Hours	1.18	3.02	1.59	1.50	0.84
Female	No./million Man-Hours	0.33	0.57	0.90	1.60	2.79

Work-related injuries* (continued)

Parameter	Unit	2025	2024	2023	2022	2021
Contractor	**No./million Man-Hours**	**0.32**	**0.51**	**0.20**	**0.70**	**0.32**
Male	No./million Man-Hours	0.35	0.62	0.30	0.80	0.34
Female	No./million Man-Hours	0.17	0.00	0.00	0.00	0.27
Near misses	**Cases**	**473**	**487**	**433**	**367**	**-**
Employees	**Cases**	**393**	**412**	**361**	**149**	**-**
Male	Cases	368	374	350	145	-
Female	Cases	25	38	11	4	-
Contractor	**Cases**	**80**	**75**	**72**	**218**	**-**
Male	Cases	80	74	71	218	-
Female	Cases	0	1	1	0	-

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

Work-related ill health*

Parameter	Unit	2025	2024	2023	2022	2021
Fatalities as a result of work-related ill health	**Cases**	**0**	**0**	**0**	**0**	**0**
Employees	**Cases**	**0**	**0**	**0**	**0**	**0**
Male	Cases	0	0	0	0	0
Female	Cases	0	0	0	0	0
Contractor	**Cases**	**0**	**0**	**0**	**0**	**0**
Male	Cases	0	0	0	0	0
Female	Cases	0	0	0	0	0
High consequence work-related injuries	**Cases**	**0**	**0**	**0**	**0**	**3**
Employees	**Cases**	**0**	**0**	**0**	**0**	**3**
Male	Cases	0	0	0	0	3
Female	Cases	0	0	0	0	0
Contractor	**Cases**	**0**	**0**	**0**	**0**	**0**
Male	Cases	0	0	0	0	0
Female	Cases	0	0	0	0	0
Recordable work-related ill health	**Cases**	**2**	**0**	**0**	**0**	**0**
Employees	**Cases**	**2**	**0**	**0**	**0**	**0**
Male	Cases	1	0	0	0	0
Female	Cases	1	0	0	0	0
Contractor	**Cases**	**0**	**0**	**0**	**0**	**0**
Male	Cases	0	0	0	0	0
Female	Cases	0	0	0	0	0

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

Figures are rounded; totals may not equal the sum of individual values.

Employees and worker training on occupational health and safety

Parameter	Unit	2025	2024	2023	2022	2021
Safety training programs conducted	Number	7,175	4,787	4,444	2,381	1,392
Training hours permanent employees	Hours	368,987	207,182	166,975	100,665	58,360
Training hours temporary employees	Hours	4,603	797	1,620	20,117	774
Training hours contractor workers	Hours	75,521	64,686	62,122	40,361	28,836
Average training hours per permanent employee	**Hours**	**15.1**	**8.6**	**8.7**	**6.3**	**3.3**
Average training hours per temporary employee	**Hours**	**24.2**	**0.1**	**0.1**	**4.3**	**0.6**
Average training hours per contractor worker	**Hours**	**3.6**	**7.1**	**7.5**	**3.8**	**3.1**

Figures are rounded; totals may not equal the sum of individual values.

Employees

Workforce details and talent management by region

All locations	Unit	2025	2024	2023	2022	2021
Total employees by gender	**Number**	**25,215**	**27,219**	**23,268**	**21,208**	**19,153**
Male	Number	16,817	18,162	16,780	14,844	13,597
Female	Number	8,398	9,058	6,488	6,364	5,556
Permanent employees	**Number**	**22,713**	**24,721**	**18,772**	**16,541**	**17,884**
Male	Number	14,577	15,898	12,692	11,355	12,537
Female	Number	8,136	8,823	6,080	5,186	5,347
Temporary employees	**Number**	**2,502**	**2,498**	**4,496**	**4,665**	**1,269**
Male	Number	2,240	2,264	4,088	3,488	1,060
Female	Number	262	235	408	1,177	209
Workers who are not employees^	**Number**	**11,375**	**9,164**	**8,229**	**10,593**	**9,294**
Male	Number	8,972	7,406	6,712	8,988	7,758
Female	Number	2,403	1,758	1,517	1,605	1,536

Asia	Unit	2025	2024	2023	2022	2021
Total employees by gender	**Number**	**15,865**	**22,411**	**16,220**	**17,881**	**16,276**
Male	Number	10,712	14,600	10,867	11,941	11,014
Female	Number	5,153	7,812	5,353	5,940	5,262
Permanent employees	**Number**	**13,204**	**20,250**	**13,586**	**13,224**	**15,007**
Male	Number	8,359	12,655	8,526	8,460	9,954
Female	Number	4,845	7,595	5,060	4,764	5,053
Temporary employees	**Number**	**2,661**	**2,161**	**2,634**	**4,655**	**1,269**
Male	Number	2,353	1,945	2,341	3,480	1,060
Female	Number	308	217	293	1,175	209
Workers who are not employees^	**Number**	**8,524**	**7,064**	**6,141**	**5,876**	**4,569**
Male	Number	6,231	5,381	4,690	4,299	3,053
Female	Number	2,293	1,683	1,451	1,577	1,516

Europe	Unit	2025	2024	2023	2022	2021
Total employees by gender	**Number**	**2,442**	**2,446**	**2,442**	**448**	**369**
Male	Number	1,432	1,436	1,432	215	177
Female	Number	1,010	1,010	1,010	233	192
Permanent employees	**Number**	**2,374**	**2,381**	**2,374**	**438**	**369**
Male	Number	1,377	1,385	1,377	207	177
Female	Number	997	996	997	231	192
Temporary employees	**Number**	**68**	**65**	**68**	**10**	**0**

Europe (continued)	Unit	2025	2024	2023	2022	2021
Male	Number	55	51	58	8	0
Female	Number	13	14	10	2	0
Workers who are not employees^	**Number**	**216**	**257**	**136**	**7**	**9**
Male	Number	208	252	125	7	8
Female	Number	8	5	11	1	1

Africa	Unit	2025	2024	2023	2022	2021
Total employees by gender	**Number**	**4,367**	**1,757**	**4,414**	**2,512**	**2,508**
Male	Number	4,157	1,663	4,211	2,397	2,406
Female	Number	209	94	203	115	102
Permanent employees	**Number**	**2,613**	**1,485**	**2,714**	**2,512**	**2,508**
Male	Number	2,484	1,395	2,575	2,397	2,406
Female	Number	129	90	139	115	102
Temporary employees	**Number**	**1,753**	**272**	**1,700**	**0**	**0**
Male	Number	1,674	268	1,636	0	0
Female	Number	80	4	64	0	0
Workers who are not employees^	**Number**	**2,259**	**1,656**	**1,908**	**4,686**	**4,714**
Male	Number	2,195	1,618	1,869	4,670	4,696
Female	Number	64	38	39	16	18

South America	Unit	2025	2024	2023	2022	2021
Total employees by gender	**Number**	**545**	**605**	**547**	**367**	**0**
Male	Number	433	463	430	291	0
Female	Number	112	142	117	76	0
Permanent employees	**Number**	**545**	**605**	**547**	**367**	**0**
Male	Number	433	463	430	291	0
Female	Number	112	142	117	76	0
Temporary employees	**Number**	**0**	**0**	**0**	**0**	**0**
Male	Number	0	0	0	0	0
Female	Number	0	0	0	0	0
Workers who are not employees^	**Number**	**376**	**187**	**44**	**24**	**0**
Male	Number	338	155	29	13	0
Female	Number	38	32	15	11	0

Note: Started reporting on total employees by region from 2023.
^ New disclosed KPI
Regional split of workers who are not employees for 2024 and 2025 is based on site-level HSE records.

Figures are rounded; totals may not equal the sum of individual values.

Total employees by management level

Parameter	Unit	2025	2024	2023	2022	2021
Total employees by Level*	**Number**	**18,228**	**18,925**	**19,222**	**16,542**	**17,884**
Senior management (G1)	**Number**	**188**	**194**	**179**	**179**	**204**
Male	Number	184	191	175	174	203
Female	Number	4	3	4	5	1
Middle management (G2)	**Number**	**790**	**775**	**906**	**688**	**773**
Male	Number	660	660	804	594	683
Female	Number	130	115	102	94	90
Junior management (G3)	**Number**	**2,699**	**2,804**	**2,606**	**2,456**	**1,870**
Male	Number	2,144	2,254	2,050	1,915	1,416
Female	Number	555	550	556	541	454
Non management (G4)	**Number**	**14,551**	**15,152**	**15,531**	**13,219**	**15,037**
Male	Number	8,604	9,158	9,880	8,669	10,437
Female	Number	5,947	5,994	5,651	4,550	4,600
Total employees by age*	**Number**	**22,727**	**24,721**	**19,222**	**16,542**	**17,884**
Male	Number	14,588	15,898	12,905	11,356	12,498
Female	Number	8,138	8,823	6,317	5,186	5,386
Over 50 years old	**Number**	**4,114**	**4,628**	**3,968**	**2,627**	**2,537**
Male	Number	3,058	3,396	3,108	2,384	2,316
Female	Number	1,056	1,232	860	243	221
30-50 years old	**Number**	**12,249**	**13,532**	**10,101**	**9,031**	**9,509**
Male	Number	8,179	9,002	7,092	6,319	6,776
Female	Number	4,070	4,530	3,009	2,712	2,733
Below 30 years old	**Number**	**6,364**	**6,561**	**5,153**	**4,884**	**5,838**
Male	Number	3,351	3,500	2,705	2,653	3,406
Female	Number	3,013	3,061	2,448	2,231	2,432

* Only includes permanent employees.

Figures are rounded; totals may not equal the sum of individual values.

New employee hires*

Parameter	Unit	2025	2024	2023	2022	2021
Total employees hired	**Number**	**3,309**	**4,925**	**4,134**	**1,787**	**4,390**
Male	Number	1,720	2,922	2,158	1,071	2,484
Female	Number	1,589	2,003	1,976	716	1,906
Over 50 years old	**Number**	**111**	**134**	**116**	**78**	**238**
Male	Number	93	110	91	63	210
Female	Number	18	24	25	15	28
30-50 years old	**Number**	**1,383**	**1,931**	**1,639**	**886**	**1,629**
Male	Number	646	1,134	905	530	1,031
Female	Number	737	797	734	356	598
Below 30 years old	**Number**	**1,815**	**2,860**	**2,379**	**823**	**2,523**
Male	Number	981	1,678	1,162	478	1,243
Female	Number	834	1,182	1,217	345	1,280

* Only includes permanent employees.

Employees turnover*

Parameter	Unit	2025	2024	2023	2022	2021
Total employees leaving	**Number**	**5,186**	**3,981**	**3,566**	**3,997**	**4,120**
Male	Number	2,853	2,385	2,052	3,054	2,620
Female	Number	2,333	1,596	1,514	943	1,500
Over 50 years old	**Number**	**875**	**508**	**485**	**543**	**481**
Male	Number	604	414	412	481	356
Female	Number	271	94	73	62	125
30-50 years old	**Number**	**2,129**	**1,641**	**1,588**	**1,847**	**1,609**
Male	Number	1,048	921	820	1,480	1,135
Female	Number	1,081	720	768	367	474
Below 30 years old	**Number**	**2,182**	**1,832**	**1,493**	**1,607**	**2,030**
Male	Number	1,201	1,050	820	1,093	1,129
Female	Number	981	782	673	514	901

* Only includes permanent employees.

Employees training*

Parameter	Unit	2025	2024	2023	2022	2021
Total training hours provided to employee	**Hours**	**225,918**	**227,520**	**209,072**	**113,257**	**69,712**
Male	Hours	161,953	159,791	138,968	91,440	55,183
Female	Hours	63,965	67,729	70,104	21,817	14,529
Total average training hours	**Hours/Employee**	**9.9**	**9.2**	**10.9**	**6.8**	**3.9**
Male	Hours/Employee	11.1	10.1	10.9	8.1	4.4
Female	Hours/Employee	7.9	7.7	11.0	4.2	2.7

* Only includes permanent employees.

Performance review*

Parameter	Unit	2025	2024	2023	2022	2021
Total permanent employees	**Number**	**22,713**	**24,721**	**19,222**	**16,541**	**17,884**
Male	Number	14,577	15,898	12,909	11,355	12,537
Female	Number	8,136	8,823	6,313	5,186	5,347
Total employees receiving regular performance reviews	**Number**	**21,437**	**20,803**	**17,995**	**13,838**	**15,355**
Male	Number	13,068	13,601	11,972	9,982	10,456
Female	Number	8,369	7,202	6,023	3,856	4,899
Percentage of employees receiving regular performance reviews (No. of Employees receiving review/total no. of employees)	**%**	**94.4%**	**84.2%**	**93.6%**	**83.7%**	**85.9%**
Male	%	89.6%	85.6%	92.7%	87.9%	84.0%
Female	%	102.9%	81.6%	95.4%	74.4%	91.6%

* Only includes permanent employees.

Parental leave*

Parameter	Unit	2025	2024	2023	2022	2021
No of employees entitled to parental leaves	**Number**	**18,245**	**16,180**	**11,644**	**6,971**	**6,204**
Male	Number	11,533	9,947	6,463	4,836	3,944
Female	Number	6,712	6,234	5,181	2,135	2,260
No of employees who took parental leave	**Number**	**842**	**854**	**557**	**394**	**485**
Male	Number	208	183	207	200	132
Female	Number	634	671	350	194	353
Number of employees who returned to work after taking parental leave	**Number**	**656**	**598**	**488**	**373**	**431**
Male	Number	196	182	207	194	132
Female	Number	460	416	281	179	299
Retention to work (after parental leave and still employed for the next 12 months)	**Number**	**602**	**505**	**421**	**318**	**408**
Male	Number	176	161	177	173	128
Female	Number	426	344	244	145	280
No. of employees who returned after availing parental leave in previous reporting period	**Number**	**577**	**561**	**360**	**393**	**425**
Male	Number	127	113	156	185	134
Female	Number	450	448	204	208	291
Return to work rate	**%**	**77.9%**	**70.0%**	**87.6%**	**94.7%**	**88.9%**
Retention rate	**%**	**91.8%**	**84.4%**	**100.0%**	**81.0%**	**96.0%**

* Only includes permanent employees.

Figures are rounded; totals may not equal the sum of individual values.

Content Index (GRI, SASB & ESRS)

Topic	GRI	SASB	ESRS	Description	Section in the SR 2025/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 sustainability reporting	Reporting Boundary	ESG Factbook 2025: Page No. 03; SR 2025: Page No. 03
	2-3		BP-1, IRO-2	Reporting period, frequency and contact point	Reporting Guidelines, Feedback	Reporting period: 1st January to 31st December 2025. Frequency: Annual. Feedback: IRC welcomes suggestions and feedback on this Report by email to esg@indorama.com
	2-4		BP-2	Restatements of information	Baseline Restatement	All restatements of information are marked at the designated places. SR 2025: Page No. 03
	2-5		BP-2	External assurance	Independent Assurance	An independent third party, TÜV India Private Limited (TUVI), has performed a limited assurance engagement in accordance with ISAE 3000 (Revised) on selected disclosures. SR 2025: Page No. 92–96
Activities and workers	2-6		SBM-3	Activities, value chain and other business relationships	Indorama at a Glance	SR 2025: Page No. 05, 06
	2-7		S1-6	Employees	ESG Dashboard	ESG Factbook 2025: Page No. 16, 17
	2-8		S1-7	Workers who are not employees	ESG Dashboard	ESG Factbook 2025: Page No. 16, 17
Governance	2-9		GOV-1	Governance structure and composition	Sustainability Governance	A five-tier, well-defined ESG governance structure is available alongside strong internal governance structure. SR 2025: Page No. 15–20
	2-10		GOV-1	Nomination and selection of the highest governance body	Sustainability Governance	SR 2025: Page No. 17
	2-11		GOV-1	Chair of the highest governance body	Sustainability Governance	SR 2025: Page No. 17
	2-12		GOV-1	Role of the highest governance body in overseeing the management of impacts	Board Oversight of Sustainability	SR 2025: Page No. 18
	2-13		GOV-2	Delegation of responsibility for managing impacts	Delegation to Management	SR 2025: Page No. 20
	2-14		GOV-2	Role of the highest governance body in sustainability reporting	Board Oversight of Sustainability	SR 2025: Page No. 18
	2-15			Conflicts of interest	Policy Governance and Compliance	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, IRC treats this as the organization's confidential information.
	2-20			Process to determine remuneration		Omission: Indorama works in diverse geographies and maintains strong procedures for determining remuneration. However, IRC treats this as the organization's confidential information.
	2-21		S1-16	Annual total compensation ratio		Omission: Confidential Information
Strategy, policies, and practices	2-22			Statement on sustainable development strategy	Chairman's Message	SR 2025: Page No. 01, 02

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
Strategy, policies, and practices	2-23		DCP	Policy commitments	ESG Policy Framework	IRC's policies are available at: https://www.indorama.com/policies-and-reports. SR 2025: Page No. 21
	2-24		E1-2, E2-1, E3-1, E5-1, S1-1, S2-1, S3-1, S4-1, G1-1	Embedding policy commitments	IRC 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. IRC's 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 its Grievance mechanism to ensure it listens to feedback from its stakeholders and manages any potential negative impact due to its 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.
	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	Circular Economy and Product Stewardship	SR 2025: Page No. 91
Stakeholder Engagement	2-29		SBM-2	Approach to stakeholder engagement	Stakeholder Engagement	SR 2025: Page No. 24, 83
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	IRC has undertaken a double materiality assessment to identify key ESG topics and their subsequent impacts, risks, and opportunities. SR 2025: Page No. 25
	3-2			List of material topics	Double Materiality Assessment	SR 2025: Page No. 25, 26
	3-3		SBM-3	Management of material topics	Double Materiality Assessment	SR 2025: Page No. 24–27
Economic Performance	201-1			Direct economic value generated and distributed	Indorama at a Glance	SR 2025: Page No. 05
	201-2			Financial implications and other risks and opportunities due to climate change	Climate Risk and Opportunity	SR 2025: Page No. 49
	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. IRC offers benefits like pre-retirement training, pensions, gratuities, and post-retirement healthcare for up to 5 years in many of its 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. IRC treats 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	Communities and Social Investment	Indorama actively invests in developing infrastructure for improving resilience of local communities that it operates in. SR 2025: Page No. 71–80
	203-2			Significant indirect economic impacts	Communities and Social Investment	Indorama continues to monitor its community engagement and initiatives, and track impact. SR 2025: Page No. 71–80
Procurement Practices	204-1			Proportion of spending on local suppliers	Supplier Assessment and Responsible Sourcing	SR 2025: Page No. 84
Anti-Corruption	205-1		G1-3	Operations assessed for risks related to corruption	Supplier Assessment and Responsible Sourcing	SR 2025: Page No. 84

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
Anti-Corruption	205-2		G1-3	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 https://www.indorama.com/policies-and-reports
	205-3		G1-3	Confirmed incidents of corruption and actions taken	Ethics and Integrity	No incidents reported for corruption in the reporting period.
Anti-Competitive Behavior	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 behavior 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 its stakeholders and recognizes timely tax payment as an area of interest.
Materials	301-1			Materials used by weight or volume		
	301-2			Recycled input materials used	Life Cycle Thinking and Circular Product Innovation	SR 2025: Page No. 89
	301-3			Reclaimed products and their packaging materials		IRC's products include Fertilizers, Polymers, Medical Gloves, Rotational crops, Fibers and Yarn. Since IRC's 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-130a.1, FB-AG-130a.1	E1-5	Energy consumption within the organization	ESG Dashboard	ESG Factbook 2025: Page No. 06; SR 2025: Page No. 44
	302-2			Energy consumption outside of the organization		Indorama currently does not measure energy consumption outside the organization. As part of its Decarbonization activity, IRC has mapped its value chain as per the GHG Protocol and aim to start measuring this in the future.
	302-3		E1-5	Energy intensity	ESG Dashboard	ESG Factbook 2025: Page No. 06
	302-4			Reduction of energy consumption	Energy Management	Indorama is taking energy reduction measures through improvement in energy and operational efficiencies. Such energy reductions will reduce its direct emissions as well. SR 2025: Page No. 44
	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 Stewardship	Indorama is diligent about its water usage, and discharge, focusing efforts on improving water recyclability. SR 2025: Page No. 45
	303-2			Management of water discharge-related impacts	Water Stewardship	IRC complies with regulatory requirements and adheres to stringent internal controls. IRC has installed ETP (Effluent Treatment Plant) at every manufacturing facility among which its Haldia unit is a Zero Liquid Discharge (ZLD) unit.
	303-3	RT-CH-140a.1, FB-AG-140a.1		Water withdrawal	ESG Dashboard	ESG Factbook 2025: Page No. 07
	303-4			Water discharge	ESG Dashboard	ESG Factbook 2025: Page No. 09
	303-5	RT-CH-140a.1, FB-AG-140a.1	E3-4	Water consumption	ESG Dashboard	ESG Factbook 2025: Page No. 07
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. IRC identifies any potential impacts of its products and the processes that it employs on biodiversity and implements 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		As above (304-1).

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
Biodiversity	304-3		E4	Habitats protected or restored		As above (304-1).
	304-4		E4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		As above (304-1).
Emissions	305-1	RT-CH-110a.1, FB-AG-110a.1	E1-5	Direct (Scope 1) GHG emissions	ESG Dashboard	ESG Factbook 2025: Page No. 05
	305-2		E1-5	Energy indirect (Scope 2) GHG emissions	ESG Dashboard	ESG Factbook 2025: Page No. 05
	305-3		E1-5	Other indirect (Scope 3) GHG emissions	Scope 3 Emissions	ESG Factbook 2025: Page No. 05; SR 2025: Page No. 40, 41
	305-4		E1-5	GHG emissions intensity	ESG Dashboard	ESG Factbook 2025: Page No. 05
	305-5			Reduction of GHG emissions	Decarbonization Roadmap	Indorama tracks unit wise reduction of GHG emissions which are driven through variety of process optimizations and expansion of renewable energy portfolio. SR 2025: Page No. 42, 43
	305-6		E2-4	Emissions of ozone-depleting substances (ODS)	ESG Dashboard	ESG Factbook 2025: Page No. 05
	305-7	RT-CH-120a.1	E2-4	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG Dashboard	ESG Factbook 2025: Page No. 05; SR 2025: Page No. 48
Waste	306-1			Waste generation and significant waste-related impacts	ESG Dashboard	ESG Factbook 2025: Page No. 10
	306-2		E5-2	Management of significant waste-related impacts	Waste Management	Through its responsible waste management practices aligned with its 4R (Reduce, Reuse, Recycle, Recover) Principle, IRC adopts measures to reduce and improve reusability of the waste generated. IRC monitors its waste to identify and mitigate any waste-related impacts. SR 2025: Page No. 46, 47
	306-3	RT-CH-150a.1		Waste generated	ESG Dashboard	ESG Factbook 2025: Page No. 10
	306-3 (2016)			Significant spills		The organization maintained a zero-spill record throughout the reporting period.
	306-4	RT-CH-150a.1	E5-5	Waste diverted from disposal	ESG Dashboard	ESG Factbook 2025: Page No. 10
	306-5			Waste directed to disposal	ESG Dashboard	ESG Factbook 2025: Page No. 10
Supplier Environmental Assessment	308-1			New suppliers that were screened using environmental criteria	Supply Chain Responsibility	Indorama follows Supplier Code of Conduct to foster environmental and social responsibility throughout its supply chain. When selecting vendors, IRC employs a comprehensive evaluation process that prioritizes ethical sourcing and sustainable practices. SR 2025: Page No. 84, 86
	308-2			Negative environmental impacts in the supply chain and actions taken	Supply Chain Responsibility	As above (308-1).
Employment	401-1			New employee hires and employee turnover	ESG Dashboard	ESG Factbook 2025: Page No. 19; SR 2025: Page No. 64
	401-2		S1-11	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Reward, Well-being and Employee Experience	1. Life insurance 2. Health coverage 3. Disability coverage 4. Retirement benefits 5. Parental leave 6. Stock ownership (at select units). SR 2025: Page No. 68
	401-3		S1-15	Parental leave	ESG Dashboard	ESG Factbook 2025: Page No. 20
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	Safety Culture & OHS Management System	SR 2025: Page No. 52
	403-2			Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety	HIRA is conducted and maintained at each site. SR 2025: Page No. 56
	403-3			Occupational health services	Occupational Health & Safety	Onsite availability of first aid is maintained, and relevant training is imparted to safety officers. SR 2025: Page No. 57
	403-4			Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety	Indorama envisions to continually work towards enhancing its current processes to include stakeholder (worker) consultation during development of OHS management systems.

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
Occupational Health & Safety	403-5			Worker training on occupational health and safety	ESG Dashboard	Mandatory trainings are given to the entire workforce. ESG Factbook 2025: Page No. 15
	403-6			Promotion of worker health	Occupational Health & Safety	SR 2025: Page No. 59
	403-7			Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety	SR 2025: Page No. 52–56
	403-8		S1-14	Workers covered by an occupational health and safety management system	Occupational Health & Safety	All permanent and non-permanent workers are covered by OHS available on site.
	403-9		S1-14	Work-related injuries	ESG Dashboard	ESG Factbook 2025: Page No. 12, 13, 14
	403-10		S1-14	Work-related ill health	ESG Dashboard	ESG Factbook 2025: Page No. 14
Training & Education	404-1		S1-13	Average hours of training per year per employee	ESG Dashboard	ESG Factbook 2025: Page No. 19
	404-2			Programs for upgrading employee skills and transition assistance programs	Learning, Capability Development and Leadership	Indorama provides transition assistance programs on a case-to-case basis. SR 2025: Page No. 65
	404-3		S1-13	Percentage of employees receiving regular performance and career development reviews	ESG Dashboard	ESG Factbook 2025: Page No. 20
Diversity & Equal Opportunity	405-1		S1-9	Diversity of governance bodies and employees	Workforce Profile and Diversity & ESG Dashboard	Indorama tracks diversity in its workforce. ESG Factbook 2025: Page No. 18; SR 2025: Page No. 62
	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	Human Rights, Employee Relations and Workplace Culture	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. SR 2025: Page No. 66
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. IRC maintains open and ongoing communication with employee associations across its manufacturing facilities.
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. IRC also encourages its 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	As above (408-1).
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	Communities and Social Investment	IRC conducts impact assessments of its initiatives and reports them through its CSR annual report. SR 2025: Page No. 71–80
	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	Supply Chain Responsibility	Indorama follows Supplier Code of Conduct to foster environmental and social responsibility throughout its supply chain. When selecting vendors, IRC employs a comprehensive evaluation process that prioritizes ethical sourcing and sustainable practices. SR 2025: Page No. 84, 86
	414-2			Negative social impacts in the supply chain and actions taken	Supply Chain Responsibility	As above (414-1).
Public Policy	415-1		G1-5	Political Contributions		Omission: Confidential Information

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
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. SR 2025: Page No. 88
	416-2			Incidents of non-compliance concerning the health and safety impacts of products and services	Product Stewardship	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	Product Safety, Quality Management	Indorama prioritizes product safety through rigorous testing in compliance with stringent standards like REACH. IRC uses safe ingredients to protect the health of its customers and the environment. Detailed safety information and handling instructions are available on all product labels and safety data sheets. SR 2025: Page No. 88
	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, IRC does not link any compensation incentives for its 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 its operations and profitability.
Impact, Risk and Opportunity Management			DC-P	Policies adopted to manage material sustainability matters	ESG Policy Framework	https://www.indorama.com/policies-and-reports
			DC-A	Actions and resources in relation to material sustainability matters	IRC's Sustainability Strategy	SR 2025: Page No. 27
Climate Change			E1-1	Transition plan to reach climate neutrality	Decarbonization Roadmap	SR 2025: Page No. 29–33
			E1-3	Actions and resources related to climate change policy	Decarbonization Roadmap	IRC's robust ESG software tracks progress across all its sites, allowing for monthly monitoring. IRC is actively reducing its environmental footprint through a comprehensive decarbonization plan. SR 2025: Page No. 29–33, 42, 43
			E1-4	Targets for climate change mitigation and adaptation	Targets and Performance	SR 2025: Page No. 28
			E1-6	GHG emissions by Scope 1, 2 & 3 categories and total GHG emissions	ESG Dashboard and Sustainability Report	ESG Factbook 2025: Page No. 05; SR 2025: Page No. 38–41
			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 Decarbonization plan.
			E1-9	Potential financial effects from material physical and transition risks and potential climate-related opportunities	Climate Risk and Opportunity	SR 2025: Page No. 49
Pollution			E2-2	Actions and resources related to pollution	Waste Management	IRC's robust ESG software tracks progress across all its sites, allowing for monthly monitoring. SR 2025: Page No. 46–48
			E2-3	Targets related to pollution	Targets and Performance	SR 2025: Page No. 28
			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 conducted its first double materiality assessment in 2024. Through this assessment potential financial effects have been determined. This information is available internally.

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
Water and Marine Resources			E3-2	Actions and resources related to water and marine resources	Water Stewardship	Indorama currently only has site level action plan. SR 2025: Page No. 45
			E3-3	Targets for water and marine resources		Omission: Indorama is in process of setting internal targets. IRC will disclose the same in future.
			E3-5	Potential financial effects from water and marine resources-related impacts, risks, and opportunities		Indorama conducted its first double materiality assessment in 2024. Through this assessment potential financial effects have been determined. This information is available internally.
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. IRC identifies any potential impacts of its products and the processes that it employs on biodiversity and implements controls and practices to eliminate or control any negative effects and reduce dependencies.
			E4-2	Policies related to biodiversity and ecosystems		As above (E4-1).
			E4-3	Actions and resources related to biodiversity and ecosystems		As above (E4-1).
			E4-4	Targets related to biodiversity and ecosystems		As above (E4-1).
			E4-5	Impact metrics related to biodiversity and ecosystems change		As above (E4-1).
			E4-6	Potential financial effects from biodiversity and ecosystem-related impacts, risks, and opportunities		As above (E4-1).
Resource Use and Circular Economy			E5-2	Actions and resources related to resource use and circular economy	Circular Economy and Product Stewardship	IRC recognizes the impact of its products throughout their lifecycle and actively seeks ways to minimize waste and maximize resource utilization. IRC is reducing waste sent to landfill through recycling efforts. SR 2025: Page No. 91
			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	Circular Economy and Product Stewardship	SR 2025: Page No. 91
			E5-5	Resource outflows	Product Stewardship	IRC recognizes the impact of its products throughout their lifecycle and actively seeks ways to minimize waste and maximize resource utilization. ESG Factbook 2025: Page No. 10
			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	People and Human Capital	SR 2025: Page No. 60–70
			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. IRC will disclose the same in future.
			S1-10	Adequate wages	Reward, Well-being and Employee Experience	Indorama compensates its employees fairly, exceeding the minimum wage requirements set by local laws in all its domestic and international locations.
			S1-12	Persons with disabilities		Indorama is an equal opportunity employer and does 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

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
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	Human Rights and Labor Practices in the Supply Chain	SR 2025: Page No. 85
			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. IRC will 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	Communities and Social Investment	SR 2025: Page No. 71–80
			S3-5	Targets related to managing material impacts on affected communities		Omission: Indorama is in process of setting internal targets. IRC will disclose the same in future.
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 Stewardship and Quality	SR 2025: Page No. 87, 88
			S4-5	Targets related to managing material impacts on consumers and end-users		Omission: Indorama is in process of setting internal targets. IRC will disclose the same in future.
Business Conduct			G1-2	Management of relationships with suppliers	Supply Chain Responsibility	Indorama recognizes suppliers as one of its key stakeholders. It conducts periodic interactions on various areas of interests. Supplier screening and audits are conducted as per internal standards. SR 2025: Page No. 83–86
			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-110a.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-110a.3		Fleet fuel consumed	Energy Management	SR 2025: Page No. 44
Water Management		RT-CH-140a.1, FB-AG-140a.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. IRC remains committed to improving its water stewardship efforts across organization. ESG Factbook 2025: Page No. 09
		RT-CH-140a.2, FB-AG-140a.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-320a.1, FB-AG-320a.1		Total recordable incident rate (TRIR) for (a) direct employees and (b) contract employees	ESG Dashboard	TRIFR for Direct Employees: 0.92; TRIFR for Contract Employees: 0.32 (per million man-hours). ESG Factbook 2025: Page No. 12, 13, 14
		RT-CH-320a.1, FB-AG-320a.1		Fatality rate for (a) direct employees and (b) contract employees	ESG Dashboard	Fatalities – Direct Employees: 0; Contract Employees: 1. ESG Factbook 2025: Page No. 12, 13, 14
		FB-AG-320a.1		Near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	ESG Dashboard	Near misses recorded – Direct Employees: 393; Contract Employees: 80. ESG Factbook 2025: Page No. 12, 13, 14
Product Design for Use-phase Efficiency		RT-CH-410a.1		Revenue from products designed for use phase resource efficiency		Omission: Confidential Information
Safety & Environmental Stewardship of Chemicals		RT-CH-410b.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		IRC's 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 IRC's medical gloves, rotational crops, and fibers & yarns products. 100% of IRC's urea and polymer products have undergone a hazard assessment.

Topic (continued)	GRI	SASB	ESRS	Description	Section in the SR 2025/Factbook	Page No. / Reference / Responses / Reason for omission
GMO Management		RT-CH-410c.1		Percentage of products by revenue that contain genetically modified organisms (GMOs)		No GMOs were used in IRC's operations.
Operational Safety, Emergency Preparedness & Response		RT-CH-540a.1		Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Process Safety	LTIFR: 0.21; TRIFR: 0.73 (per million man-hours). SR 2025: Page No. 55
		RT-CH-540a.2		Number of transport incidents		Omission: Indorama currently only reports incidences within its operational boundary.
Food Safety		FB-AG-250a.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. IRC does not monitor these indicators.
		FB-AG-250a.2		Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program		As above (FB-AG-250a.1).
		FB-AG-250a.3		(1) Number of recalls issued and (2) total amount of food product recalled		As above (FB-AG-250a.1).
Ingredient Sourcing		FB-AG-430a.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-430a.2		Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Supply Chain Responsibility	Indorama conducts regular site visits and audits to verify the supplier's operations and working conditions.
Water Management		FB-AG-440a.2		Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress		IRC does not source agricultural products from regions with High or Extremely High Baseline Water Stress.

Assurance Statement

TÜVINDIA

Independent Limited Assurance Statement

To,
The Board of Directors,
Indorama Corporation Pte. Ltd. ("Indorama" / "IRC"),
143 Cecil Street, #14-00, GB Building,
Singapore – 069542

Indorama Corporation Pte. Ltd. (hereafter 'Indorama' or 'IRC') engaged TÜV India Private Limited ("TUVI") to conduct an independent external assurance of selected non-financial information disclosed in Indorama's Sustainability Report CY 2025 covering Environment, Social & Governance (ESG) key performance indicators ("the ESG data"). The assurance was conducted in accordance with the principles of the Global Reporting Initiative (GRI) Standards. The scope of this assurance engagement covered the reporting period from 01/01/2025 to 31/12/2025.

TUVI performed a limited assurance in line with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), which is specifically applied to the assurance of non-financial and sustainability reporting. In addition, TUVI performed a limited assurance of Indorama's greenhouse gas (GHG) emissions statement in accordance with the International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements. The engagement was performed using the GRI Standards 2021 and Indorama's internal ESG data management procedures as the applied criteria, specifically for the assurance of selected non-financial ESG disclosures and data within the specified organisational boundary. The verification was conducted during July 2026 within the defined reporting boundary.

The assurance process was conducted with reference to the following applicable frameworks and guidelines:

- *GRI Standards 2021, including GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, and applicable Topic-specific Standards (300 and 400 series); and*
- *International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, applied to the assurance of non-financial and sustainability reporting. This standard applies to all selected non-financial ESG disclosures other than the greenhouse gas emissions statement, which is addressed under ISAE 3410 below.*
- *The selected disclosures include greenhouse gas (GHG) emissions data (GRI 305). The greenhouse gas emissions statement — comprising the Scope 1, Scope 2, and reported Scope 3 GHG emissions, together with the related GHG emissions intensity and the reported reduction of GHG emissions (GRI 305 disclosures) — has been assured to a limited level of assurance under the International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements, with the quantification of emissions assessed against the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Corporate Value Chain (Scope 3) Standard.*

Management's Responsibility

Indorama has developed the Report content and is responsible for identifying material sustainability issues relevant to its operations through its materiality determination process, and for establishing corresponding processes for performance management, data governance, and quality control. Indorama's management is accountable for the collection, analysis, preparation, and disclosure of ESG information presented in the Report, whether in web-based or printed format, including the maintenance and integrity of the company's website where such information may be presented.

The Report has been prepared with reference to the applied criteria of the GRI Standards 2021, and Indorama's management is responsible for ensuring it is free from material misstatements, whether intentional or unintentional, thereby maintaining the trust and confidence of stakeholders in the disclosed information. Financial figures referenced within the Sustainability Report were derived from Indorama's audited financial statements; however, such financial information was not subject to assurance procedures under this engagement, and Indorama remains responsible for its appropriate presentation and application within the Report.

Indorama is further responsible for ensuring the archiving and reproducibility of disclosed ESG data, making it available to relevant stakeholders upon request. Any partial reproduction of this assurance statement may lead to misinterpretation of its scope, procedures, and conclusions; therefore, the assurance conclusion should be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this statement.

Scope and Boundary

The scope of this assurance engagement covered the review of selected non-financial ESG disclosures (the "Selected ESG Disclosures") included in Indorama's Sustainability Report, prepared with reference to the GRI Standards 2021. The assurance engagement included the following key activities:

1. Review of Report Content and Material Topics: Assessed the application of Report content with reference to material topics identified through Indorama's materiality determination process (including its assessment of both impact and financial materiality), and evaluated the quality, clarity, and completeness of sustainability information disclosed, consistent with the principles of the GRI Standards 2021 over the defined reporting period.

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2. Review of Governance Policies and Practices: Examined key governance-related policies and practices referenced in the Report, including but not limited to the Code of Conduct, the Responsible Business / Anti-Corruption Policy, and the grievance-redressal mechanism, along with related management approach, initiatives, and performance disclosures as per the GRI Standards.

3. Review Against the Requirements of the GRI Standards 2021: Reviewed the non-financial disclosures presented in the Report for alignment with the applicable requirements of the GRI Standards 2021, and reviewed the reliability of selected disclosures related to environmental and social topics through sampling and testing of supporting data and documentation.

4. Assessment of Specified Information for Stakeholder Relevance: Evaluated whether the specified ESG disclosures selected for assurance are based on Indorama's materiality determination, reflect material concerns, and are meaningful and relevant to the Report's intended stakeholders.

5. Review of Supporting Evidence: Reviewed supporting evidence on a sample basis for the ESG disclosures listed within the scope of this engagement.

TUVI performed assurance procedures on the below-mentioned disclosures given in the Report:

Topic	***GRI Disclosure***
GRI 2: General Disclosures	*2-28*
GRI 302: Energy	*302-1, 302-3, 302-4*
GRI 303: Water and Effluents	*303-3, 303-4, 303-5*
GRI 305: Emissions	*305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7*
GRI 306: Waste	*306-3, 306-4, 306-5*
GRI 401: Employment	*401-1*
GRI 403: Occupational Health and Safety	*403-1, 403-2, 403-5, 403-8, 403-9*
GRI 404: Training and Education	*404-1, 404-3*
GRI 408: Child Labour	*408-1*
GRI 409: Forced or Compulsory Labour	*409-1*
GRI 413: Local Communities	*413-1*

** Scope 3 (GRI 305-3) is limited to the value-chain emission categories reported by Indorama within the defined reporting boundary; value-chain categories not reported by Indorama are outside the scope of this engagement.*

Disclosures outside the scope of this assurance engagement (GRI 2-5): For the avoidance of doubt, the following are expressly outside the scope of this independent limited assurance engagement and no conclusion is expressed on them: (i) forward-looking statements, targets, strategic ambitions, expectations, or projections disclosed in the Report; (ii) Scope 3 (value-chain) GHG emission categories not reported by Indorama within the defined reporting boundary; (iii) financial information derived from audited financial statements; (iv) GRI 2: General Disclosures other than GRI 2-28 (Membership Associations) which are addressed within the engagement scope; (v) qualitative governance and strategy disclosures beyond those explicitly covered within the agreed scope; and (vi) any disclosures outside the GRI Standards assessed under this engagement. The complete list of assured disclosures is set out in the table above.

Note on the reporting boundary: The Selected ESG Disclosures relate to the manufacturing and agricultural operations of Indorama Corporation Pte. Ltd. and its subsidiaries ("the Group"). Where specific sites or streams have been excluded from a given disclosure (for example, on account of the lack of stack testing or metering at a particular facility), such exclusions are identified in the Sustainability Report and are not considered material, individually or in aggregate, to the reported Group-level performance.

The reporting boundary covers the ESG KPI performance of Indorama Corporation Pte. Ltd. and its subsidiaries ("the Group"), spanning operations in Asia, Africa, Europe, and South America. The reporting boundary for CY 2025 comprises the following Group entities:

S. No.	Group Company
1.	Indorama India Private Limited (IIL)
2.	YTY Industry Holdings Sdn. Bhd., Malaysia
3.	PT. Indo-Rama Synthetics Tbk (IRS)

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4.	PT. Medisafe Technologies (MST)
5.	JSC Rustavi Azot (RAI)
6.	F.E. Indorama Agro LLC (IAL)
7.	Indorama Kokand Textile LLC (IKT)
8.	JSC Indorama Kokand Fertilizers & Chemicals (IKF)
9.	JSC Fergana Azot (FAI)
10.	Indorama Eleme Petrochemicals Limited (IPL)
11.	Indorama Eleme Fertilizer and Chemicals Limited (IFL)
12.	TAK Agro & Chemicals Limited (TAK)
13.	Adufertil Fertilizantes LTDA (ADF)
14.	Indorama Brasil Ltda., Brazil – Adfert division ("AFT")
15.	Indorama Corish Farming Pty Ltd (ICF) — incorporated in July 2025
16.	Indorama Iplik San. Ve. Tic. A.S., Turkey (ITR)
17.	Grand Ten Holdings Sdn. Bhd.
18.	Green Prospect Sdn. Bhd.
19.	OIS Indorama Port Limited (OIPL)
20.	PT. Tigadaya Minergy (TDM) — acquired on 30 June 2025

Note: The reporting boundary for CY 2025 comprises Indorama Corporation Pte. Ltd. and its subsidiaries ("the Group") as listed in the table above. The annotations denote entities incorporated or acquired during CY 2025 — Indorama Corish Farming Pty Ltd (incorporated July 2025) and PT. Tigadaya Minergy (acquired 30 June 2025). The sites "Indorama Corish Farming Pty Ltd (ICF)" and "F.E. Indorama Agro LLC (IAL)" are not reporting the Scope 3 GHG emissions.

Registered & Corporate Office: Indorama Corporation Pte. Ltd., 143 Cecil Street, #14-00, GB Building, Singapore – 069542.

Onsite Verification:

1. Indorama India Private Limited (IIL) – Fertilizer Division, Jagdishpur, India — 06/07/2026 to 08/07/2026.
2. Indorama India Private Limited (IIL) – Fertilizer Division, Haldia, India — 09/07/2026 to 11/07/2026.

Remote Verification:

1. Indorama Eleme Petrochemicals Limited (IPL), Nigeria — 15/07/2026 to 17/07/2026.
2. Indorama Eleme Fertilizer & Chemicals Limited (IFL), Nigeria — 15/07/2026 to 17/07/2026.

Onsite and remote verification were followed by desk verification procedures for the remaining sites within the reporting boundary. The assurance engagement was conducted during July 2026 based on the finalized Sustainability Report for CY 2025.

The relationship between the reporting period and the assurance timeline is summarised below. The reporting period is CY 2025, while verification activities were performed after year-end, which is consistent with the sequencing of an independent assurance engagement. The interval between the close of the reporting period (31/12/2025) and the verification fieldwork (July 2026) reflects the time required for Indorama to complete year-end data consolidation across its multiple sites and geographies, internal review, and finalisation of the Sustainability Report, after which the Report was made available for independent assurance. The assurance statement was subsequently issued following completion of fieldwork, resolution and closure of all corrective actions, and internal quality-control review. This sequencing is normal for an independent assurance engagement and does not affect the reliability of the CY 2025 data subject to assurance.

Stage	Period / Date	Remarks
Reporting period	01/01/2025 – 31/12/2025	CY 2025 data subject to assurance
Onsite verification	06/07/2026 to 11/07/2026	Jagdishpur (06–08/07/2026) and Haldia (09–11/07/2026), India
Remote verification	15/07/2026 to 17/07/2026	Indorama Eleme Petrochemicals (IPL) and Indorama Eleme Fertilizer & Chemicals (IFL), Nigeria

Management has provided a written representation that, between the close of the reporting period (31 December 2025) and the date of this Statement, no events or changes occurred that would materially affect the ESG disclosures within the assurance scope.

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Our procedures did not identify any such subsequent matters requiring adjustment to, or disclosure within, the assured information, and our conclusion is expressed accordingly in relation to the reporting period.

In addition to on-site and remote verification activities, assurance procedures included a desk review of the reported disclosures of Indorama, covering the sites within the reporting boundary.

Our Responsibility

TUVI's responsibility under this engagement is to perform an independent limited assurance engagement in accordance with ISAE 3000 (Revised) and, for the greenhouse gas emissions statement, ISAE 3410 (Assurance Engagements on Greenhouse Gas Statements), focused on selected non-financial ESG indicators disclosed in Indorama's Sustainability Report prepared with reference to the GRI Standards 2021, and to express a conclusion based on the procedures conducted. This engagement did not include an evaluation of the adequacy or effectiveness of Indorama's overall sustainability strategy, governance, or management systems, nor an assessment of the sufficiency of the Report against the overarching principles of the GRI Standards 2021, beyond the elements explicitly covered within the defined scope.

The ESG data were reviewed on a sample basis; responsibility for the authenticity, accuracy, and completeness of the data lies entirely with Indorama, which is also responsible for archiving the related data for a reasonable period of time. The primary intended users of this assurance statement are Indorama's management, Board, shareholders, and regulators. This assurance engagement is based on the assumption that all data and information made available to TUVI by Indorama were complete and accurate to the best of management's knowledge and belief. TUVI's liability under this engagement is limited to the subject matter and conclusions expressed herein; TUVI does not accept responsibility for any inaccuracies or erroneous data reported by Indorama, nor for decisions made by third parties relying on this statement.

Assurance Methodology

TUVI adopted a risk-based approach, focusing verification efforts on disclosures and Key Performance Indicators (KPIs) of high material relevance to Indorama's business and its stakeholders, as disclosed in the Report. The primary objective was to evaluate the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, information flows, and internal controls. TUVI's assurance activities included:

1. Document and Data Review

- Examination of documents, datasets, and supporting evidence provided by Indorama, covering the management approach and performance disclosures for all material GRI Topic-specific Standards;
- Evaluation of disclosure quality, clarity, and completeness against the requirements of the GRI Standards 2021; and
- Review conducted on a sample basis, focusing on non-financial ESG information disclosures.

2. Stakeholder Engagement and Materiality Review

- Reviewed Indorama's approach to stakeholder engagement and the process for identifying and prioritising material ESG topics (including its assessment of both impact and financial materiality), ensuring alignment with the materiality principles of the GRI Standards 2021; and
- Assessed the adequacy of stakeholder identification and the integration of stakeholder concerns into material topic determination.

3. Stakeholder Interviews

- Engaged with key personnel, including data owners, process managers, and decision-makers across relevant functions of Indorama, during onsite and remote verification phases to gather insights and corroborate reported information; and
- Reviewed qualitative statements included in the Report to assess their consistency with responses received during interviews and the evidence reviewed.

4. Process, System, and ESG Policy Assessment

- Review of systems and processes for implementing ESG and sustainability-related policies as described in the Report;
- Assessment of data management systems and internal processes supporting the preparation of ESG disclosures, including data flows, aggregation procedures, and supporting records; and
- Sample-based evaluation of the implementation of ESG-related policies to verify adherence and operational effectiveness.

5. Substantive Testing

TUVI performed walkthrough procedures to understand ESG data flows and conducted substantive testing including document verification, recalculation, analytical review, and data traceability checks for selected KPIs and disclosures. Examples of KPI-category procedures applied:

- **GHG Emissions** — Recalculation of Scope 1 and Scope 2 emissions and related emission intensity using primary fuel, process, and electricity consumption data; verification of Scope 1 sources including combustion of natural gas, coal, fuel oil, fuel gas, LPG, diesel, and gasoline across the manufacturing facilities, process emissions from fertilizer and petrochemical operations, and refrigerant top-ups; verification of Scope 2 purchased grid electricity and purchased steam / heating, and application of the WRI/WBCSD GHG Protocol methodology together with the relevant emission factors and global-warming potentials (AR6); consistency checks of totals against prior-year figures and internal aggregation workpapers. For Scope 3 (value-chain) GHG emissions, evaluation of the upstream and downstream categories reported by Indorama as defined under the GHG Protocol Corporate Value Chain (Scope 3) Standard; review

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of the screening and materiality basis used to determine the categories considered applicable; verification of the underlying activity data against supporting records; and recalculation of selected category emissions with consistency checks of the reported Scope 3 totals against internal aggregation workpapers.

- **Energy** — Verification of total energy consumption from non-renewable sources (coal, fuel oil, natural gas, LPG, diesel, gasoline, and fuel gas) and renewable sources (biomass, biogas, and solar), together with purchased electricity, steam, heating, and cooling, and renewable electricity procured through certificates; cross-verification of meter readings, utility bills, fuel invoices, weighbridge / consumption records, and renewable-energy generation and procurement records; validation of energy-intensity calculations.
- **Water** — Verification of water withdrawal and consumption by source, including surface water, groundwater, municipal / third-party water, rainwater, and once-through cooling water, disaggregated between agricultural and manufacturing activities and by TDS level; traceability to abstraction permits, flow-meter logs, invoices, and site-level water balances; review of water-discharge records by destination and level of treatment, and of treated-water reuse and recycling data, including the Zero Liquid Discharge (ZLD) arrangement at the Haldia facility.
- **Safety** — Verification of employee and contractor safety KPIs, including fatalities, Lost Time Cases and Lost Time Injury Frequency Rate (LTIFR), Total Recordable Injuries and Total Recordable Injury Frequency Rate (TRIFR), first-aid and near-miss cases, and total man-hours worked, against site-level incident registers, investigation records, HR / attendance records, contractor-workforce records, and corrective-action evidence.
- **Waste** — Reconciliation of hazardous and non-hazardous waste generated, diverted from disposal (reuse, recycling, and other recovery operations), and directed to disposal (incineration with and without energy recovery, landfilling, and other disposal operations) by category, including e-waste, battery waste, food waste, and plastic waste; verification of records against authorised-recycler and regulatory / pollution-control-authority certificates, disposal manifests, and site-level waste registers.
- **Air Emissions and ODS** — Verification of nitrogen oxides (NOx), sulphur oxides (SOx), and particulate matter (PM) emissions (GRI 305-7) against stack-monitoring records and, where applicable, continuous emission-monitoring data, and of ozone-depleting-substance (ODS) emissions (GRI 305-6) against refrigerant procurement and top-up records.

6. Sampling Methodology

TUVI applied a risk-based sampling methodology to select representative samples of ESG disclosures. Sample sizes were not fixed but were determined for each KPI on the basis of its risk, materiality, and the complexity of the underlying data-generation systems, with larger samples drawn for higher-risk and more complex disclosures. The following factors were considered:

- Materiality of ESG indicators;
- Magnitude of reported impacts;
- Complexity of data generation systems;
- Historical inconsistencies identified during verification; and
- Risk of misstatement and estimation uncertainty.

Site Verification Coverage: Data samples were reviewed across the Group's operations — with the Jagdishpur and Haldia fertilizer sites in India covered through on-site visits, and the Indorama Eleme Petrochemicals (IPL) and Indorama Eleme Fertilizer & Chemicals (IFL) operations in Nigeria covered through remote verification — complemented by desk-review procedures for the remaining sites within the reporting boundary. Supporting evidence such as monitoring records, management reports, operational logs, HR databases, and environmental-monitoring reports was examined on a sample basis to assess the reliability and traceability of reported data.

Sample selection prioritised locations with significant operational ESG impact and KPIs with higher inherent risk, supported by Indorama's internal ESG data management procedures, to provide sufficient appropriate evidence to support the limited assurance conclusion in accordance with the agreed scope of work. For the volume-based environmental KPIs (GHG emissions, energy, water, and waste), substantive recalculation and traceability testing were performed on samples of the reported annual quantum, with the remaining balance covered through analytical review.

For transaction-based social and safety KPIs (employee, training, and OHS records), a minimum sample of the higher of 10% of records or 15 records per sampled location was tested, increased for locations or indicators assessed as higher risk. The assurance team applied professional judgement consistent with a limited level of assurance, and the coverage obtained was assessed as sufficient and appropriate to support the assurance conclusion.

Basis for Sample Adequacy and Level of Assurance: Consistent with a limited level of assurance under ISAE 3000 (Revised), the sampling applied was judgmental (non-statistical) rather than statistical. Sample sizes and coverage were determined using professional judgement based on the assessed risk, materiality, and data-system complexity of each KPI, as described above, rather than by statistical sampling parameters. Accordingly, no statistical confidence level or precision interval is expressed, and none is implied by the coverage percentages reported; those percentages describe the extent of data tested and not a statistical inference about the untested population.

The adequacy of each sample was evaluated against the following criteria: (i) achievement of the planned coverage for the KPI's risk tier, with higher-risk and more complex KPIs subjected to larger samples and full recalculation; (ii) consistency of the sampled records with source documentation and the absence of unexplained exceptions; (iii) corroboration of sampled values

through analytical review of the residual population; and (iv) satisfactory resolution of any exceptions identified, through correction or corrective action, within the applicable materiality thresholds.

On this basis, the assurance team concluded that the nature, timing, and extent of the samples obtained provided sufficient appropriate evidence to support the limited assurance conclusion. A limited level of assurance provides a lower level of assurance than a reasonable assurance engagement, the procedures being less extensive in nature and timing, and the conclusion is expressed in the limited-assurance (negative) form.

KPI-Specific Materiality Approach: A KPI-specific materiality approach was applied in accordance with TUVI's internal ESG materiality methodology, the basis and approval of which are documented in the engagement working papers: (i) a **5% quantitative threshold** was applied to volume-based KPIs (GHG emissions, energy, water, and waste); and (ii) a **qualitative zero-tolerance threshold** was applied to high-risk ESG indicators — fatalities, permanent / high-consequence work-related injuries, confirmed incidents of child or forced labour, and significant regulatory non-compliances — for which any occurrence is treated as material irrespective of magnitude. Where disclosures are based on estimation or standard assumptions, the estimation uncertainty has been acknowledged and factored into the assurance conclusion. Indorama is encouraged to supplement estimated KPIs with explicit quantitative uncertainty ranges or sensitivity analysis in future reporting periods to further enhance the reliability and comparability of disclosed data.

7. Evaluation Against GRI Reporting Principles

As part of the limited assurance engagement, TUVI evaluated whether the Report applied the GRI Standards 2021 reporting principles — accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability — in accordance with ISAE 3000 (Revised).

Assurance Limitations

This assurance engagement was based on selected samples of qualitative and quantitative information and therefore is subject to the inherent limitations of sampling and internal control systems. The assurance procedures relied on information, data, and explanations provided by Indorama management and personnel. Estimation uncertainty may exist in selected ESG indicators due to the use of assumptions, conversion factors, and estimation methodologies. Accordingly, the assurance conclusion should be read in the context of these inherent limitations.

In addition, non-financial (ESG) information is subject to inherent limitations arising from the nature of the underlying subject matter and the methods used to measure, estimate, and report it. Greenhouse gas and other environmental quantifications involve measurement uncertainty and the use of estimates, assumptions, and conversion or emission factors, and both measurement techniques and reporting methodologies continue to evolve, which can affect the comparability and precision of the reported information.

Qualitative disclosures involve judgement in their preparation, interpretation, and boundary-setting. These limitations are characteristic of sustainability reporting and should be considered when reading the Selected ESG Disclosures and the conclusion expressed in this Statement.

No assurance is provided on any disclosures, data, or statements falling outside the stated scope and boundary of this engagement, including forward-looking statements (targets, projections, ambitions, and future commitments) and value-chain disclosures other than the Scope 3 (value-chain) GHG emission categories reported by Indorama and included within the agreed scope of this engagement, on which no conclusion is otherwise expressed.

Opportunities for Improvement

The following are the opportunities for improvement identified for Indorama. However, they are generally consistent with Indorama management's objectives and programs. Each opportunity for improvement set out below has been mapped to the related material topic(s) and associated stakeholder concerns identified through Indorama's materiality determination process — covering climate change and emissions (GRI 305), energy management (GRI 302), water and effluents (GRI 303), human rights and labour (GRI 408 and 409), and occupational health and safety (GRI 403).

1. **Climate targets and decarbonisation:** Building on its Board-approved Decarbonisation Roadmap and ongoing sustainability progress, Indorama may consider reviewing and recalibrating its existing targets across GHG emissions, energy, water and waste, several of which have been achieved or are nearing achievement, and establishing more ambitious, longer-term targets beyond 2030.
2. **Source-level GHG mapping:** Indorama may consider progressively extending source-level GHG mapping across material emission sources and operating locations to strengthen the identification of emission hotspots and prioritisation of mitigation measures.
3. **Value-chain (Scope 3) coverage:** Building on its existing Scope 3 reporting and supplier engagement, Indorama may consider further enhancing inventory completeness, data quality and the use of primary data across relevant Scope 3 categories.
4. **Human-rights due diligence:** Building on its existing human-rights commitments, site-level labour-management processes and grievance mechanisms, Indorama may consider further strengthening and formalising its Group-wide human-rights due-diligence approach, with reference to the UN Guiding Principles on Business and Human Rights.
5. **Data management and assurance readiness:** Indorama may continue strengthening its centralised ESG data-management processes, including supporting evidence trails and periodic internal reviews, to enhance data traceability, consistency and assurance readiness across operating locations.

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Our Conclusion

Applicable Assurance Level vs Subject Matter

Subject Matter	Applicable Standard	Assurance Level
Selected non-financial ESG disclosures (other than the greenhouse gas emissions statement) prepared with reference to the GRI Standards 2021	ISAE 3000 (Revised)	**Limited Assurance**
Greenhouse gas emissions statement — Scope 1, Scope 2, and reported Scope 3 GHG emissions; GHG emissions intensity and reduction (GRI 305-1 to 305-5)	ISAE 3410	**Limited Assurance**

Engagement Type: Independent limited assurance engagement conducted in accordance with ISAE 3000 (Revised) and, in respect of the greenhouse gas emissions statement, ISAE 3410 (Assurance Engagements on Greenhouse Gas Statements), covering Indorama's selected non-financial ESG disclosures prepared with reference to the GRI Standards 2021, and evaluating the reliability of selected performance information within the defined scope.

Applicable Criteria: GRI Standards 2021 (GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, and applicable Topic-specific Standards). For the greenhouse gas emissions statement assured under ISAE 3410, the applied criteria additionally comprise the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Corporate Value Chain (Scope 3) Standard, together with the emission factors and global-warming potentials (IPCC AR6) applied by Indorama.

Our procedures included review of the GRI content index and the 'with reference to' statement of use published by Indorama, consistent with the requirements of GRI 1: Foundation 2021 for reporting with reference to the GRI Standards 2021.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the selected ESG disclosures and related information provided by Indorama have not been prepared, in all material respects, in accordance with the applied criteria (the GRI Standards 2021, applied on a 'with reference to' basis, and Indorama's internal ESG data management procedures) within the defined scope and boundary of the engagement.

With respect to the greenhouse gas emissions statement assured under ISAE 3410, and based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the greenhouse gas emissions (Scope 1 and Scope 2, and the reported Scope 3 value-chain categories), the related GHG emissions intensity, and the reported reduction of GHG emissions have not been prepared, in all material respects, in accordance with the WRI/WBCSD GHG Protocol and the applied criteria. Greenhouse gas quantification is subject to inherent uncertainty arising from incomplete scientific knowledge underlying certain emission factors and global-warming potentials and from the measurement and estimation methods applied; accordingly, this limited assurance conclusion is expressed in the light of that inherent uncertainty.

Indorama has appropriately disclosed Key Performance Indicators (KPIs) and actions aimed at creating value over the short, medium, and long term. The selected KPIs are fairly represented, and the underlying data management processes reflect a commitment to transparency and integrity. The practitioner applied professional judgment and maintained professional scepticism throughout the engagement, consistent with the requirements of ISAE 3000 (Revised).

TUVI did not perform any assurance procedures on prospective information, such as targets, forecasts, expectations, or ambitions disclosed in the Report. Consequently, TUVI draws no conclusion on such prospective information, any value-chain KPIs (other than the Scope 3 value-chain emission categories reported by Indorama and included within the agreed scope of this engagement), or any disclosure outside the agreed scope of work. For the avoidance of doubt, the upstream and downstream Scope 3 (value-chain) GHG emission categories reported by Indorama within the defined reporting boundary were included within the agreed scope of this engagement and were verified accordingly; other value-chain activities and Scope 3 categories not reported by Indorama remained outside the agreed scope of this engagement and were neither verified nor concluded upon.

Data Governance and Internal Controls

Sustainability data is generated at the site / location level, validated by the corporate sustainability team, and subjected to internal review before external assurance. ESG data governance at Indorama operates through defined roles and oversight layers, comprising site-level data owners and ESG coordinators responsible for source-data capture, a central sustainability / ESG team responsible for consolidation and review under maker-checker (preparer-reviewer) controls, and a five-tiered ESG governance structure with Board-level oversight of sustainability performance. Indorama's ESG software supports the periodic (monthly) monitoring and consolidation of site-level data. This hierarchical data-validation process supports data accuracy, traceability, and transparency within the reporting framework.

Disclosures Evaluation

TUVI is of the opinion that Indorama's sustainability disclosures generally meet the requirements of the GRI Standards 2021. The following reporting elements have been appropriately addressed:

Universal Standards:

- GRI 1: Foundation 2021 — requirements and principles for using the GRI Standards;
- GRI 2: General Disclosures 2021 — disclosures about Indorama's organisational profile, strategy, ethics and integrity, governance, stakeholder-engagement practices, and reporting process; and
- GRI 3: Material Topics 2021 — disclosures and guidance about Indorama's material topics and management approach.

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Topic-Specific Standards: The GRI 300 series (Environmental topics) and GRI 400 series (Social topics) were applied to report the organisation's impacts on relevant environmental and social issues. TUVI is of the opinion that the reported material topics and Topic-specific Standards used by Indorama to prepare its Report are appropriately identified and addressed.

Evaluation Against GRI Reporting Principles

Stakeholder Engagement: Stakeholder identification and engagement are carried out by Indorama on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders.

Sustainability Context: Indorama has established the relationship between ESG and organisational strategy within the Report, as well as the context in which disclosures are made.

Materiality: The materiality determination process has been conducted based on the requirements of the GRI Standards 2021 and Indorama's assessment of both impact and financial materiality, considering the involvement of internal and external stakeholders across the upstream and downstream value chain in identifying material issues relevant to Indorama's range of businesses. The Report fairly brings out the aspects, topics, and their respective boundaries across Indorama's operations.

Responsiveness to Material Topics: TUVI believes that the responses to the material topics identified through the materiality determination process are fairly articulated in the Report, including disclosures on Indorama's policies, management systems, and governance.

Sustainability Performance and Impacts: Indorama communicates its sustainability performance through regular, transparent internal and external reporting, aligned with the GRI Standards 2021, as part of its policy framework encompassing environmental, social, ethical, and other policies. Indorama reports on sustainability performance to the Board of Directors and top management, who oversee and monitor implementation, performance against objectives, and progress against goals and targets for addressing sustainability-related issues.

Completeness: The Report has fairly disclosed the selected non-financial KPIs as per the GRI Standards 2021.

Reliability: The majority of the data and information were verified by TUVI's assurance team during onsite visits and remote assessments, and were found to be fairly accurate. Some inaccuracies identified during the verification process — commonly arising from manual data aggregation, transcription between source records and reporting templates, and differences in interpretation of definitions — have been corrected. In reference to the GRI Standards 2021, nothing has come to our attention that causes us to believe that the selected ESG data and information presented in the Report are materially misstated.

The corrections were below the applicable materiality threshold, both individually and in aggregate. The affected KPIs were energy and emissions, water, waste, and selected social and safety KPIs (employee turnover / retention, training hours, and OHS records). Each observation was resolved at source, re-verified, and closed prior to issuance. All Corrective Action Requests (CARs) and Clarifications (CLs) raised during the engagement were addressed and closed out prior to issuance of this Statement.

Balance: The disclosures related to ESG issues and performance are reported in a neutral and balanced manner, in terms of content and presentation.

This assurance statement does not endorse any environmental or social claims by Indorama and should not be used in connection with any misleading or unsubstantiated representations, or for purposes of greenwashing. This assurance statement has been prepared solely in connection with Indorama's Sustainability Report prepared with reference to the GRI Standards 2021, and should not be used, relied upon, or distributed for any purpose other than its intended reporting context without the prior written consent of the assurance provider.

Our Assurance Team and Independence

TUVI is an independent and neutral third-party assurance provider offering sustainability assurance services through a team of qualified environmental and social specialists. TUVI confirms its independence, impartiality, and objectivity in relation to this engagement in accordance with ISAE 3000 (Revised), through internal conflict-of-interest checks, adherence to a documented code of ethics, separation of assurance and advisory functions, reviewer oversight, and quality-control procedures. TUVI affirms that no conflict of interest exists and that its independence and impartiality have been maintained throughout the engagement in accordance with its internal independence policies (TUVI Independence and Impartiality Policy, Doc. Ref. TUVI-IMP-POL, Rev. 03) and the IESBA Code of Ethics. The assurance team possesses relevant experience and competence in ESG assurance engagements, GRI Standards 2021 application, ISAE 3000 (Revised) methodology, and sustainability performance evaluation.

TUVI confirms that: (i) its fees for this engagement are fixed and are not contingent on the outcome or conclusions of the assurance, eliminating any fee-dependency threat to independence; (ii) no consulting, advisory, or other non-assurance relationships exist with Indorama that could create a conflict of interest or impair objectivity; and (iii) the engagement team has completed mandatory pre-engagement conflict-of-interest declarations in accordance with the IESBA Code of Ethics and TUVI's internal independence policy.

TUVI confirms that no non-assurance services were provided to Indorama that could create self-review, advocacy, familiarity, self-interest, or other independence threats — including preparation of GRI disclosures, ESG strategy development, target setting, ESG data-system design, GHG inventory calculations, internal ESG audits, materiality assessments, or KPI-improvement advisory services. TUVI further confirms that no engagements during the reporting year compromised its independence, and it was not involved in the preparation of any content or data presented in Indorama's Report, with the sole exception of this independent assurance statement.

TUVI follows the IESBA (International Ethics Standards Board for Accountants) Code, which adopts a threats-and-safeguards approach to independence. The Assurance Team was selected to avoid situations of self-interest, self-review, advocacy, and

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Assurance Statement

familiarity, and was safeguarded from any type of intimidation. TUVI further maintains complete neutrality and impartiality with respect to all individuals interviewed during the course of the assurance process.

Quality Control: The Assurance Team complies with the Code of Ethics for Professional Accountants issued by IESBA, founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. In accordance with the International Standard on Quality Management (ISQM 1), TUVI maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

This assurance statement has been prepared in accordance with the terms of our engagement and the ISAE 3000 (Revised) and ISAE 3410 requirements.

For and on behalf of TÜV India Private Limited
Manojkumar Borekar – Product Head (Sustainability Services)
Date of issue: 02/11/2026
Place: Mumbai, India
Report Reference No.: 8125114759

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www.tuv-nord.com/in

www.tuv-nord.com/in



Corporate Office

143 Cecil Street, #14-00 GB
Building, Singapore – 069542

esg@indorama.com
www.indorama.com