

2025

GRI

CONTENT



INDEX

GRI content index

Statement of use	Vanachai Group PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	None applicable – no GRI Sector Standard currently applies to Vanachai’s wood products/manufacturing sector.				
GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General Disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	SD pp. 19-20; One Report pp. 13-19, 116.			
	2-2 Entities included in the organization’s sustainability reporting	SD pp. 15-16; One Report pp. 30-32.			
	2-3 Reporting period, frequency and contact point	SD pp. 15-16, 254.			
	2-4 Restatements of information	SD p. 16.			
	2-5 External assurance	SD pp. 16-17, 253; One Report pp. 173-180.			
	2-6 Activities, value chain and other business relationships	SD pp. 19-30, 43-46; One Report pp. 13-29.			
	2-7 Employees	SD pp. 200-201; One Report pp. 137-138.			
	2-8 Workers who are not employees	SD pp. 200, 203-204, 215-219; ESG Performance Data 2025 p. 17, pp. 18-19			
	2-9 Governance structure and composition	SD pp. 38-41, 138-140; One Report pp. 130-136.			
	2-10 Nomination and selection of the highest governance body	SD pp. 140-142; One Report pp. 141, 149.			
	2-11 Chair of the highest governance body	SD p. 138; One Report pp. 131-132, 249.			
	2-12 Role of the highest governance body in overseeing the management of impacts	SD pp. 38-41, 77, 150-153; One Report pp. 132-136, 148-149.			
	2-13 Delegation of responsibility for managing impacts	SD pp. 40-41, 152-153, 226; One Report pp. 132-136.			
	2-14 Role of the highest governance body in sustainability reporting	SD pp. 17, 38-41; One Report p. 149.			
	2-15 Conflicts of interest	SD pp. 144-145; One Report pp. 144-145, 202-206.			
	2-16 Communication of critical concerns	SD pp. 149, 161; One Report pp. 146-148.			
	2-17 Collective knowledge of the highest governance body	SD pp. 41-42, 141; One Report pp. 135, 249-267.			
	2-18 Evaluation of the performance of the highest governance body	SD p. 142; One Report pp. 120, 139.			
	2-19 Remuneration policies	SD p. 143; One Report pp. 142, 205.			
	2-20 Process to determine remuneration	SD p. 143; One Report pp. 142, 149.			

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GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	One Report pp. 137, 142, 205; ESG Social Performance Data 2025 p. 17	Median-based annual total compensation ratio and percentage increase ratio.	Information unavailable/incomplete	Partial disclosure: Executive remuneration is reported, but the median employee pay denominator and GRI 2-21 pay-ratio increase are not disclosed.
	2-22 Statement on sustainable development strategy	SD pp. 12-13, 19, 33, 59-71.			
	2-23 Policy commitments	SD pp. 59-62, 137, 146, 199, 224.			
	2-24 Embedding policy commitments	SD pp. 38-42, 61-69, 137-149, 199-214, 224-231.			
	2-25 Processes to remediate negative impacts	SD pp. 149, 205, 227, 240-241; One Report p. 146.			
	2-26 Mechanisms for seeking advice and raising concerns	SD pp. 149, 209-210, 227, 240-241; One Report p. 146.			
	2-27 Compliance with laws and regulations	SD pp. 66-68, 111, 118, 120, 132, 149, 161; One Report pp. 146-148.			
	2-28 Membership associations	SD p. 29.			
	2-29 Approach to stakeholder engagement	SD pp. 47-54; One Report pp. 54-63.			
2-30 Collective bargaining agreements	SD pp. 201, 209-210; One Report pp. 55, 137-138; ESG Social Performance Data 2025 p. 18				
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SD pp. 17, 55-58; One Report pp. 49-52.			
	3-2 List of material topics	SD pp. 56-57, 59-69; One Report pp. 42, 51-52.			
Environmental Management					
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 43-46, 105-109; One Report pp. 73-75.			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	SD pp. 6, 105-109; One Report pp. 28-29, 73-75.			
	301-2 Recycled input materials used	SD pp. 6, 105-109; One Report pp. 73-75.			
	301-3 Reclaimed products and their packaging materials	SD pp. 108-109, 116-118; One Report pp. 73-78; ESG Environment Performance Data 2025 p. 3			

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GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	None applicable – no GRI Sector Standard currently applies to Vanachai’s wood products/manufacturing sector.				
Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 123-128; One Report pp. 80-81.			
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	SD pp. 123-125; One Report p. 80.			
	101-2 Management of biodiversity impacts	SD pp. 123-128; One Report pp. 80-81.			
	101-3 Access and benefit-sharing	SD pp. 123-125; ESG Environment Performance Data 2025 p. 13	Access and benefit-sharing activities.	Not applicable	No biodiversity-use benefits or access-and-benefit-sharing arrangements were identified.
	101-4 Identification of biodiversity impacts	SD pp. 123-126; One Report pp. 80-81.			
	101-5 Locations with biodiversity impacts	SD pp. 125-128; One Report pp. 80-81.			
	101-6 Direct drivers of biodiversity loss	SD pp. 123-126; One Report p. 80.			
	101-7 Changes to the state of biodiversity	SD pp. 125-128; One Report pp. 80-81.			
	101-8 Ecosystem services	SD pp. 123-128; ESG Environment Performance Data 2025 p. 13			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 94-101; One Report pp. 69-72.			
GRI 103: Energy 2025	103-1 Energy policies and commitments	SD pp. 94-99; One Report pp. 69-72.			
	103-2 Energy consumption and self-generation within the organization	SD pp. 6-7, 95-100; One Report pp. 71-72.			
	103-3 Upstream and downstream energy consumption	SD pp. 101-103; ESG Environment Performance Data 2025 pp. 3-4	Separate upstream and downstream energy consumption totals.	Information unavailable/incomplete	The report describes value chain and energy-related stakeholder collaboration, but does not provide separate upstream/downstream energy totals.
	103-4 Energy intensity	SD pp. 99-100; One Report p. 71.			
	103-5 Reduction in energy consumption	SD pp. 99-101; One Report pp. 69-72.			
Water and Effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 119-122, 129-133; One Report pp. 82-83.			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	SD pp. 130-133; One Report pp. 82-83.			
	303-2 Management of water discharge-related impacts	SD pp. 119-122, 132; One Report pp. 76-79, 83.			
	303-3 Water withdrawal	SD pp. 6, 132; One Report p. 83.			

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GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	None applicable – no GRI Sector Standard currently applies to Vanachai’s wood products/manufacturing sector.				
GRI 303: Water and Effluents 2018	303-4 Water discharge	SD pp. 7, 119-120, 132; One Report pp. 76-79,			
	303-5 Water consumption	SD pp. 7, 132; One Report p. 83.			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 75-92; One Report pp. 65-68.			
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	SD pp. 75-92; One Report pp. 65-68.			
	102-2 Climate change adaptation plan	SD pp. 75-83, 86; One Report pp. 65-68.			
	102-3 Just transition	SD pp. 83-86, 199-214, 224-231; ESG Social Performance Data 2025 pp. 10	Standalone just transition plan and dedicated just transition metrics.	Information unavailable/incomplete	The report includes workforce, community and supplier transition-related actions, but no standalone just transition plan or metrics.
	102-4 GHG emissions reduction targets and progress	SD pp. 71, 83-92; One Report pp. 65-68.			
	102-5 Scope 1 GHG emissions	SD pp. 7, 88-92; One Report pp. 65-68.			
	102-6 Scope 2 GHG emissions	SD pp. 7, 88-92; One Report pp. 65-68.			
	102-7 Scope 3 GHG emissions	SD pp. 83-92; One Report pp. 65-68.			
	102-8 GHG emissions intensity	SD pp. 7, 88-92; One Report pp. 65-68.			
	102-9 GHG removals in the value chain	SD pp. 84-92; ESG Environment Performance Data 2025 p. 9	Actual GHG removals achieved in Vanachai’s own operations or value chain in FY2025.	Not applicable	Purchased and retired carbon credits are disclosed separately under carbon credits; no FY2025 own-operation or value-chain GHG removals are reported.
	102-10 Carbon credits	SD pp. 29, 83, 92; One Report p. 72.			
Air Emissions / Pollution					
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	SD pp. 7, 120-121; One Report pp. 78-79.			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SD pp. 7, 120-121; One Report pp. 78-79.			
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 111-118; One Report pp. 76-79.			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	SD pp. 111-118; One Report pp. 76-78.			
	306-2 Management of significant waste-related impacts	SD pp. 111-118; One Report pp. 76-78.			

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GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	None applicable – no GRI Sector Standard currently applies to Vanachai’s wood products/manufacturing sector.				
GRI 306: Waste 2020	306-3 Waste generated	SD p. 118; One Report p. 78.			
	306-4 Waste diverted from disposal	SD pp. 109, 116-118; One Report p. 78.			
	306-5 Waste directed to disposal	SD p. 118; One Report p. 78.			
Supplier Environmental Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 165-172; One Report pp. 53-63, 122-124.			
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	SD pp. 167-172; One Report pp. 53-63.			
	308-2 Negative environmental impacts in the supply chain and actions taken	SD pp. 168-172; One Report pp. 53-63.			
Social Management					
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 199-214; One Report pp. 84-89, 137-138.			
GRI 401: Employment 2016	401-1 New employee hires and employment turnover	SD pp. 200-201, 206-207; One Report pp. 87-89, 137-138.			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SD pp. 201, 206-209; One Report pp. 86-89, 137-138.			
	401-3 Parental leave	SD p. 207; ESG Social Performance Data 2025 p. 15			
Labor/management relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 209-211; One Report pp. 54-55.			
GRI 402: Labor / Management	402-1 Minimum notice periods regarding operational changes	SD pp. 199, 201, 209-210; One Report p. 55.			
Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 215-222; One Report pp. 90-93.			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SD pp. 215-216, 219; One Report pp. 90-93.			
	403-2 Hazard identification, risk assessment, and incident investigation	SD pp. 216-219; One Report pp. 90-93.			
	403-3 Occupational health services	SD pp. 216, 221; One Report pp. 90-93.			
	403-4 Worker participation, consultation, and communication on occupational health and safety	SD pp. 216, 219-220; One Report pp. 90-93.			
	403-5 Worker training on occupational health and safety	SD pp. 218-219; One Report pp. 92-93.			
	403-6 Promotion of worker health	SD pp. 221-222; One Report pp. 90-93.			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SD pp. 215-219; One Report pp. 90-93.			

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GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	None applicable – no GRI Sector Standard currently applies to Vanachai’s wood products/manufacturing sector.				
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	SD p. 219; One Report pp. 90-93.			
	403-9 Work-related injuries	SD pp. 219-220; One Report pp. 90-93.			
	403-10 Work-related ill health	SD pp. 219-221; One Report pp. 90-93.			
Training and Education					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 212-214; One Report pp. 88-89.			
GRI 404: Training and	404-1 Average hours of training per year per employee	SD pp. 201, 212-213; One Report p. 89.			
	404-2 Programs for upgrading employee skills and transition assistance programs	SD pp. 212-214; One Report pp. 88-89.			
	404-3 Percentage of employees receiving regular performance and career development reviews	SD pp. 201, 212-214; One Report pp. 88-89.			
Diversity and Equal Opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 206-208, 224-231; One Report pp. 55, 137-138.			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SD pp. 138-141, 200, 206-208; One Report pp. 131-138, 249-267.			
	405-2 Ratio of basic salary and remuneration of women to men	SD pp. 200, 208; One Report pp. 137-138.			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 224-231, 240; One Report pp. 54-55.			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SD pp. 200, 224-231, 240; One Report pp. 54-55.			
Freedom of Association and Collective Bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 205, 209-210, 240; One Report pp. 54-55.			
GRI 407: Freedom of Association and Collective	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SD pp. 205, 209-210, 240; One Report pp. 54-55, 63.			
Child Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 205, 224-231, 240; One Report pp. 54-55, 63.			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SD pp. 205, 229-231, 240; One Report pp. 54-55, 63.			
Forced or Compulsory Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 205, 224-231, 240; One Report pp. 54-55, 63.			

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GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	None applicable – no GRI Sector Standard currently applies to Vanachai's wood products/manufacturing sector.				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SD pp. 205, 229-231, 240; One Report pp. 54-55, 63.			
Security Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 224-231, 240; ESG Social Performance Data 2025 pp. 16, 20			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SD pp. 224-231, 240; ESG Social Performance Data 2025 p. 17			
Rights of Indigenous Peoples					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 224-231, 240; ESG Social Performance Data 2025 pp. 20	Indigenous Peoples-related operations and impacts.	Not applicable	No Indigenous Peoples-specific impacts, operations or incidents are identified in the source reports.
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of Indigenous Peoples	SD pp. 224-231, 240; ESG Social Performance Data 2025	Incidents involving rights of Indigenous Peoples.	Not applicable	No Indigenous Peoples-specific impacts, operations or incidents are identified in the source reports.
Local Communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 232-241; One Report pp. 94-96.			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessment, and development programs	SD pp. 232-240; One Report pp. 94-96.			
	413-2 Operations with significant actual and potential negative impacts on local communities	SD pp. 232-240; One Report pp. 94-96; ESG Social Performance Data 2025 p. 21			
Supplier Social Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 165-172, 224-231, 240; One Report pp. 53-63.			
GRI 414: Supplier Social	414-1 New suppliers that were screened using social criteria	SD pp. 167-172; One Report pp. 53-63.			
	414-2 Negative social impacts in the supply chain and actions taken	SD pp. 168-172, 229-231, 240; One Report pp. 53-63.			
Public Policy					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 137-149; One Report pp. 118-128, 146.			
GRI 415: Public Policy 2016	415-1 Political contributions	SD pp. 137-149; One Report pp. 118-128, 146; ESG Governance Performance Data 2025 p. 23			

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Customer Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 190-193, 242-249; One Report pp. 97-98.			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SD pp. 190-193, 242-249; One Report pp. 97-98.			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SD pp. 249-250; One Report pp. 97-98.			
Marketing and Labeling					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 190-193, 242-250; One Report pp. 97-98.			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SD pp. 190-193, 242-250; One Report pp. 97-98.			
	417-2 Incidents of non-compliance concerning product and service information and labeling	SD pp. 249-250; One Report p. 98.			
	417-3 Incidents of non-compliance concerning marketing communications	SD pp. 249-250; One Report p. 98.			
Customer Privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 177-178, 242, 248, 252; One Report pp. 40, 98.			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SD pp. 177-178, 248, 252; One Report pp. 40, 98; ESG Social Performance Data 2025 p. 20			
Governance and Economics					
Economic Performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 135-164; One Report pp. 98-115, 173-232.			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	SD pp. 5, 163; One Report pp. 8, 11, 100-104, 181-186.			
	201-2 Financial implications and other risks and opportunities due to climate change	SD pp. 75-83; One Report pp. 36-43.			
	201-3 Defined benefit plan obligations and other retirement plans	One Report pp. 183, 198, 229-230, 232.			
	201-4 Financial assistance received from government	One Report pp. 23-25; SD p. 163; ESG Governance Performance Data 2025 p. 24			

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Market Presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 199-214; One Report pp. 84-89, 137-138.			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	SD p. 208; One Report pp. 137-138; ESG Social Performance Data 2025 p. 15			
	202-2 Proportion of senior management hired from local community	SD p. 200; One Report pp. 131-138, 249-267; ESG Social Performance Data 2025 p. 17			
Indirect Economic Impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 232-240; One Report pp. 94-96.			
GRI 203: Indirect Economic	203-1 Infrastructure investments and services supported	SD pp. 232-240; One Report pp. 94-96.			
	203-2 Significant indirect economic impacts	SD pp. 23, 29, 170, 232-240; One Report pp. 94-96.			
Procurement Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 44-46, 165-172; One Report pp. 53-63.			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers.	SD pp. 170, 172; One Report p. 94; ESG Governance Performance Data 2025 p. 24			
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 137, 146-149; One Report pp. 128, 146-148.			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	SD pp. 146-149; One Report pp. 146-148.			
	205-2 Communication and training about anti-corruption policies and procedures	SD pp. 146-149; One Report pp. 128, 146.			
	205-3 Confirmed incidents of corruption and actions taken	SD pp. 146-149; One Report pp. 146-148.			
Anti-competitive Behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 137-149; One Report pp. 125-126, 144-146, 281-283.			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, and anti-trust, and monopoly practices	SD pp. 137-149; One Report pp. 125-126, 144-146, 281-283; ESG Governance Performance Data 2025 p. 25			

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Tax

GRI 3: Material Topics 2021	3-3 Management of material topics	SD pp. 162-164; One Report pp. 200, 219-220, 232.			
GRI 207: Tax 2019	207-1 Approach to tax	SD pp. 162-164; One Report pp. 200, 232.			
	207-2 Tax governance, control, and risk management	SD p. 164; One Report pp. 200, 219-220, 232.			
	207-3 Stakeholder engagement and management of concerns related to tax	SD pp. 162-164; One Report pp. 200, 232.			
	207-4 Country-by-country reporting	SD pp. 162-164; One Report pp. 16-18, 30-32, 181-186, 232; ESG Governance Performance Data 2025 p. 24	Country-by-country reporting.	Not applicable as Vanachai operates solely within Thailand	Vanachai operates only in Thailand; therefore, financial, tax, and business data are reported at the national/consolidated level.

Remarks:




GRI 102: Climate Change 2025 and GRI 103: Energy 2025 become effective for reports or other materials published on or after 1 January 2027. Although full application is not yet required for FY2025 reporting, Vanachai has made best efforts to align selected FY2025 climate- and energy-related disclosures with these updated Standards ahead of the effective date. This early alignment is intended to strengthen data mapping, improve disclosure readiness, and prepare the organization for full application for reports published from 1 January 2027 onward.

GRI 101: Biodiversity 2024 supersedes GRI 304: Biodiversity 2016 and is effective for reports or other materials published on or after 1 January 2026. Where biodiversity is determined to be material and the FY2025 report is published on or after this date, Vanachai applies GRI 101 and reports relevant disclosures or reasons for omission, as applicable.



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