



2024

GRI

CONTENT

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Statement of use	Vanachai Group PLC. has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 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 available for the 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	Vanachai Sustainability Move Report 2024: Page 11, and Annual Report (AR) 2024: Page 18 (PDF Page 20)			
	2-2	Entities included in the organization's sustainability reporting	Vanachai Sustainability Move Report 2024: Page 6			
	2-3	Reporting period, frequency and contact point	Vanachai Sustainability Move Report 2024: Page			
	2-4	Restatements of information	Vanachai Sustainability Move Report 2024: Page 7			
	2-5	External assurance	Vanachai Sustainability Move Report 2024: Page 224			
	2-6	Activities, value chain and other business relationships	Vanachai Sustainability Move Report 2024: Page 20 - 21, and Annual Report (AR) 2024: Page 55 - 56 (PDF Page 57 - 58)			
	2-7	Employees	Vanachai Sustainability Move Report 2024: Page 205, Annual Report (AR) 2024: Page 105 - 106 (PDF Page 107 - 108), and ESG Performance Data Page 8 - 9			
	2-8	Workers who are not employees		The organization does not engage any workers who are not employees.	The organization engages workers who are not employees through third-party suppliers.	The organization engages workers through suppliers for certain functions. The number of such workers fluctuates throughout the year based on operational needs, so an exact estimate is not available.
	2-9	Governance structure and composition	Vanachai Sustainability Move Report 2024: Page 127, and Page 129, and Annual Report (AR) 2024: Page 5 (PDF Page 7)			
	2-10	Nomination and selection of the highest governance body	Annual Report (AR) 2024: Page 108 - 109 (PDF Page 110 - 111) and Good Corporate Governance Policy, Practice Guideline 3.2 The board of directors shall select an appropriate person as Chairman, pages 7-8, in practice guideline 4: Recruitment and Development of Senior Executives and Personnel Management, pages 12-14			

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GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Annual Report (AR) 2024: Page 98 (PDF Page 100), and Vanachai Sustainability Move Report 2024: Page 9 and Page 131			
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report (AR) 2024: Page 99 (Page 101), and Vanachai Sustainability Move Report 2024: Page 127, and the Board of Directors Charter, pages 5-7, and the Good Corporate Governance Policy, Principle 1, Roles and Responsibilities of the Board, pages 2-4			
	2-13 Delegation of responsibility for managing impacts	Vanachai Sustainability Move Report 2024: Page 37 - 38, and Good Corporate Governance Policy, Principle 6: Ensure that there is an appropriate risk management system and internal control, pages 17-18			
	2-14 Role of the highest governance body in sustainability reporting	Vanachai Sustainability Move Report 2024: Page 51 - 52, and Annual Report (AR) 2024: Page 50 (PDF Page 52) and the Good Corporate Governance Policy, Guideline 3.5, The Board of Directors has a duty to supervise, pages 9-12, and the letter of approval of material issues in sustainable development for the year 2024			
	2-15 Conflicts of interest	Annual Report (AR) 2024: Page 93 (PDF Page 95), Vanachai Sustainability Move Report 2024: Page 134, and Prevent Conflicts of Interest Policy			
	2-16 Communication of critical concerns	Vanachai Sustainability Move Report 2024: Page 132 - 136, and Annual Report (AR) 2024: Page 95 (PDF Page 97) - Anti-corruption Policy and Declaration of Intent			
	2-17 Collective knowledge of the highest governance body	Vanachai Sustainability Move Report 2024: Page 130 - 131, and Annual Report (AR) 2024: Page 90 (PDF Page 92)			
	2-18 Evaluation of the performance of the highest governance body	Vanachai Sustainability Move Report 2024: Page 128 and and Annual Report (AR) 2024: Page 90 (PDF Page 92) and and Self-assessment of the Board of Directors and Subcommittees			
	2-19 Remuneration policies	Annual Report (AR) 2024: Page 104 - 106 ang Page 139			

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GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Annual Report (AR) 2024: Page 90, Page 102 -103 and Page 105 - 106 (PDF Page 92, Page 104 - 105 and Page 107 - 108), and and the Charter of the Nomination and Remuneration Committee, Pages 2-3, Remuneration requirements for Managing Directors and Senior Executives			
	2-21 Annual total compensation ratio	Vanachai Sustainability Move Report 2024: Page 205, and ESG Performance Data Page 9			
	2-22 Statement on sustainable development strategy	Vanachai Sustainability Move Report 2024: Page 54 - 55, and Annual Report (AR) 2024: Page 49 - 55 (PDF Page 51 - 57)			
	2-23 Policy commitments	Annual Report (AR) 2024: Page 49, Page 88 and Page 237 -248 (PDF Page 51, Page 90 and Page 239 -250) and Corporate Business Ethics			
	2-24 Embedding policy commitments	Vanachai Sustainability Move Report 2024: Page 48, Page 58 - 65 and Page 207 - 214			
	2-25 Processes to remediate negative impacts	Vanachai Sustainability Move Report 2024: Page 135 - 136			
	2-26 Mechanisms for seeking advice and raising concerns	Vanachai Sustainability Move Report 2024: Page 39 - 44 and Page 136			
	2-27 Compliance with laws and regulations	Vanachai Sustainability Move Report 2024: Page 133 - 134			
	2-28 Membership associations	Vanachai Sustainability Move Report 2024: Page 134			
	2-29 Approach to stakeholder engagement	Vanachai Sustainability Move Report 2024: Page 21 - 27, and Annual Report (AR) 2024: Page 56 - 62, (PDF Page 58 - 64)			
	2-30 Collective bargaining agreements	Vanachai Sustainability Move Report 2024: Page 205			
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Vanachai Sustainability Move Report 2024: Page 28 - 32, and Approval Document for the Material Sustainability Topics for 2024, pages 1-2			
	3-2 List of material topics	Vanachai Sustainability Move Report 2024: Page 33, and Page 55 - 56, and Approval Document for the Material Sustainability Topics for 2024 Page 2 - 4			

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Environmental Management					
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 66 - 69, and Page 102			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Vanachai Sustainability Move Report 2024: Page 71 - 72, and ESG performance results for 2024, Page 2			
	301-2 Recycled input materials used	Vanachai Sustainability Move Report 2024: Page 71 - 72, Page 96 - 98, and Page 102 and ESG performance results for 2024, Page 2			
	301-3 Reclaimed products and their packaging materials	Vanachai Sustainability Move Report 2024: Page 102, and ESG performance results for 2024, Page 2			
Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 73 - 76			
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Biodiversity Policy			
	101-2 Management of biodiversity impacts	Vanachai Sustainability Move Report 2024: Page 77 - 82, and ESG performance results for 2024, Page 6			
	101-3 Access and benefit-sharing	Vanachai Sustainability Move Report 2024: Page 73 -77, and ESG performance results for 2024, Page 6			
	101-4 Identification of biodiversity impacts	Vanachai Sustainability Move Report 2024: Page 78 - 82, and ESG performance results for 2024, Page 6			
	101-5 Locations with biodiversity impacts	Vanachai Sustainability Move Report 2024: Page 77, and ESG performance results for 2024, Page 5 - 6			
	101-6 Direct drivers of biodiversity loss	Vanachai Sustainability Move Report 2024: Page 77 - 82, and ESG performance results for 2024, Page 6			
	101-7 Changes to the state of biodiversity	Vanachai Sustainability Move Report 2024: Page 77 - 82, and ESG performance results for 2024, Page 6			
	101-8 Cosystem services	Vanachai Sustainability Move Report 2024: Page 77 - 81, and ESG performance results for 2024, Page 6			

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Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 83 - 85				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Vanachai Sustainability Move Report 2024: Page 86 and Page 88, and ESG performance results for 2024, Page 2 - 3				
	302-2 Energy consumption outside of the organization		Off-site energy consumption by primary energy source	No data / Incomplete data	Vanachai Group has not yet collected data on energy consumption outside its operational processes. Data collection will commence in 2025 to support Scope 3 GHG reporting and to enable more comprehensive disclosures in the future.	
	302-3 Energy intensity	Vanachai Sustainability Move Report 2024: Page 88, and ESG performance results for 2024, Page 3				
	302-4 Reduction of energy consumption	Vanachai Sustainability Move Report 2024: Page 87 - 90, and ESG performance results for 2024, Page 3				
	302-5 Reductions in energy requirements of products and services	Vanachai Sustainability Move Report 2024: Page 87 - 89, and ESG performance results for 2024, Page 3				
Water and Effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 91 - 92				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Vanachai Sustainability Move Report 2024: Page 93 - 94, and ESG performance results for 2024, Page 3				
	303-2 Management of water discharge-related impacts	Vanachai Sustainability Move Report 2024: Page 94, and ESG performance results for 2024, Page 3 - 4				
	303-3 Water withdrawal	Vanachai Sustainability Move Report 2024: Page 93, and ESG performance results for 2024, Page 3				
	303-4 Water discharge	Vanachai Sustainability Move Report 2024: Page 93, and ESG performance results for 2024, Page 3				

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GRI 303: Water and Effluents 2018	303-5 Water consumption	Vanachai Sustainability Move Report 2024: Page 93 - 94, and ESG performance results for 2024, Page 3 - 4			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 107 - 108, and Page 113			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Vanachai Sustainability Move Report 2024: Page 119, and ESG performance results for 2024, Page 4			
	305-2 Energy indirect (Scope 2) GHG emissions	Vanachai Sustainability Move Report 2024: Page 119, and ESG performance results for 2024, Page 4			
	305-3 Other indirect (Scope 3) GHG Emissions		are not applicable for Other Indirect (Scope 3) for 2024	Vanachai Group will begin reporting other indirect emissions (Scope 3) from 2025 onwards.	Vanachai Group has engaged a consultant to advise and provide guidance to the team on Scope 3 implementation.
	305-4 GHG emissions intensity	Vanachai Sustainability Move Report 2024: Page 119, and ESG performance results for 2024, Page 4			
	305-5 Reduction of GHG emissions	Vanachai Sustainability Move Report 2024: Page 114 - 121, and ESG performance results for 2024, Page 4			
	305-6 Emissions of ozone-depleting substances (ODS)	Vanachai Sustainability Move Report 2024: Page 110, and ESG Performance results for 2024, Page 5			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Vanachai Sustainability Move Report 2024: Page 110, and ESG Performance results for 2024, Page 5			

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Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 95 - 96			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Vanachai Sustainability Move Report 2024: Page 97, and ESG Performance results for 2024, Page 5			
	306-2 Management of significant waste-related impacts	Vanachai Sustainability Move Report 2024: Page 97 - 101, and ESG Performance results for 2024, Page 5			
	306-3 Waste generated	Vanachai Sustainability Move Report 2024: Page 98, and ESG Performance results for 2024, Page 5			
	306-4 Waste diverted from disposal	Vanachai Sustainability Move Report 2024: Page 97 - 99, and Page 103 - 106, and ESG Performance results for 2024, Page 5			
	306-5 Waste directed to disposal	Vanachai Sustainability Move Report 2024: Page 98, and ESG Performance results for 2024, Page 5			
Supplier Environmental Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 164 - 166			
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Vanachai Sustainability Move Report 2024: Page 174, and ESG Performance results for 2024, Page 7			
	308-2 Negative environmental impacts in the supply chain and actions taken	Vanachai Sustainability Move Report 2024: Page 171, and ESG Performance results for 2024, Page 7			
Social Management					
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 201 - 203			
GRI 401: Employment 2016	401-1 New employee hires and employment turnover	Vanachai Sustainability Move Report 2024: Page 205, and ESG Performance Index Page 9 - 10			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Report (AR) 2024: Page 206, (PDF Page 208), Good Corporate Governance Policy, and ESG Performance 2024, Page 9			
	401-3 Parental leave	ESG Performance Data Page 9			

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Labor/Management Relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 206			
GRI 402: Labor / Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Employment Policy, page 4, Item 12			
Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 214 - 215			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Vanachai Sustainability Move Report 2024: Page 215 - 216, and the Occupational Health, Safety, and Working Environment Policy			
	403-2 Hazard identification, risk assessment, and incident investigation	Vanachai Sustainability Move Report 2024: Page 217			
	403-3 Occupational health services	Vanachai Sustainability Move Report 2024: Page 217			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Vanachai Sustainability Move Report 2024: Page 216			
	403-5 Worker training on occupational health and safety	Vanachai Sustainability Move Report 2024: Page 216 - 217			
	403-6 Promotion of worker health	Vanachai Sustainability Move Report 2024: Page 216 - 218			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Vanachai Sustainability Move Report 2024: Page 216 - 218 and Page 208 - 213			
	403-8 Workers covered by an occupational health and safety management system	Vanachai Sustainability Move Report 2024: Page 218			
	403-9 Work-related injuries	Vanachai Sustainability Move Report 2024: Page 218, and ESG Performance 2024, Page 13			
	403-10 Work-related ill health	Vanachai Sustainability Move Report 2024: Page 218, and ESG Performance 2024, Page 12			

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Training and Education					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 219 - 220			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Vanachai Sustainability Move Report 2024: Page 223, and ESG Performance 2024, Page 12			
	404-2 Programs for upgrading employee skills and transition assistance programs	Vanachai Sustainability Move Report 2024: Page 222			
	404-3 Percentage of employees receiving regular performance and career development reviews	Vanachai Sustainability Move Report 2024: Page 223			
Diversity and Equal Opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 202 - 203			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Vanachai Sustainability Move Report 2024: Page 128 and Page 205, and ESG Performance 2024, Page 8 - 9			
	405-2 Ratio of basic salary and remuneration of women to men	Vanachai Sustainability Move Report 2024: Page 205, and ESG Performance 2024, Page 9			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 202, and the Employment Policy, Pages 1–3			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Vanachai Sustainability Move Report 2024: Page 204			
Freedom of Association and Collective Bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 203, and Page 206, and the Employment Policy, Pages 4			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and corrective bargaining may be at risk	Vanachai Sustainability Move Report 2024: Page 206, and ESG Performance 2024, Page 9			

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Child Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 203, and the Employment Policy, Pages 3			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Vanachai Sustainability Move Report 2024: Page 204, and Page 210, and ESG Performance 2024, Page 10 and Page 14			
Forced or Compulsory Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 202 - 203, and the Employment Policy, Page 4			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents for forced or compulsory labor	Vanachai Sustainability Move Report 2024: Page 204, and Page 209 - 210, and ESG Performance 2024, Page 14			
Security Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 215 - 216			
GRI 410: Security Practices 2016	410-1 Security personal trained in human rights policies or procedures	Vanachai Sustainability Move Report 2024: Page 220 - 223, and ESG Performance 2024, Page 14			
Rights of Indigenous Peoples					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 202 - 204			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Vanachai Sustainability Move Report 2024: Page 204, and ESG Performance 2024, Page 11			

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Local Communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 192 - 194, and and the Community and Social Engagement Policy			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessment, and development programs	Vanachai Sustainability Move Report 2024: Page 194, and the Community/Social Survey Report: Expectations and Impacts of Operations, Pages 4 – 6			
	413-2 Operations with significant actual and potential negative impacts on local communities	Vanachai Sustainability Move Report 2024: Page 195 - 200, and the Community/Social Survey Report: Expectations and Impacts of Operations, Pages 6 - 9			
Supplier Social Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 164 - 165			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Vanachai Sustainability Move Report 2024: Page 168 and Page 171, and the ESG Performance 2024, Page 14			
	414-2 Negative social impacts in the supply chain and actions taken	Vanachai Sustainability Move Report 2024: Page 170, and Page 172 - 173, and the ESG Performance 2024, Page 14			
Public Policy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Annual Report (AR) 2024: Page 245 (PDF Page 247)			
GRI 415: Public Policy 2016	415-1 Political contribution	Annual Report (AR) 2024: Page 245 (PDF Page 247), and Code of Business Conduct, Section 1.3 Political Activities, Page 6			
Customer Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 150 - 152			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Vanachai Sustainability Move Report 2024: Page 151 -153			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Vanachai Sustainability Move Report 2024: Page 151 and Page 154 - 155			

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Marketing and Labeling					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 151			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Vanachai Sustainability Move Report 2024: Page 152			
	417-2 Incidents of non-compliance concerning product and service information and labeling	Vanachai Sustainability Move Report 2024: Page 151			
	417-3 Incidents of non-compliance concerning marketing communications	Vanachai Sustainability Move Report 2024: Page 151, and Page 154 - 155			
Customer Privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 137, and and the Confidentiality Policy, Page 1			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Vanachai Sustainability Move Report 2024: Page 138, and the ESG Performance 2024, Page 14			
Governance and Economics					
Economic Performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 141 - 142			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report (AR) 2024: Page 7 & Page 85 (PDF 9 and Page 87), and Vanachai Sustainability Move Report 2024: Page 143, and the ESG Performance 2024, Page 17			
	201-2 Financial implications and other risks and opportunities due to climate change	Vanachai Sustainability Move Report 2024: Page 115 - 117, and the ESG Performance 2024, Page 17 - 18			
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report (AR) 2024: Page 156 (PDF Page 158), and the ESG Performance 2024, Page 18			
	201-4 Financial assistance received from government	Annual Report (AR) 2024: Page 26 - 29 (PDF Page 28 - 31), and Item 29. Benefits from Investment Promotion, Page 202–203, and the ESG Performance 2024, Page 18			

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Market Presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 182 - 183 & Page 192 - 194, and Annual Report (AR) 2024: Page 65			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Vanachai Sustainability Move Report 2024: Page 205, and the ESG Performance 2024, Page 18			
	202-2 Proportion of senior management hired from local community	The ESG Performance 2024, Page 18			
Indirected Economic Impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	Annual Report (AR) 2024: Page 65 (PDF 67), and Vanachai Sustainability Move Report 2024: Page 192 - 194			
GRI 203: Indirected Economic Impacts 2016	203-1 Infrastructure investments and services supported	Annual Report (AR) 2024: Page 65 (PDF Page 67), Vanachai Sustainability Move Report 2024: Page 195 - 200, and The ESG Performance 2024, Page 19			
	203-2 Significant indirect economic impacts	The ESG Performance 2024, Page 19			
Procurement Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 165 -166, and and the Sustainable Procurement Policy			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Vanachai Sustainability Move Report 2024: Page 167, and Annual Report (AR) 2024: Page 36, and the ESG Performance 2024, Page 19			
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 134, and Annual Report (AR) 2024: Page 47 (PDF Page 49)			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report (AR) 2024: Page 49 (PDF Page 51), Vanachai Sustainability Move Report 2024: Page 134, and the ESG Performance 2024, Page 19			
	205-2 Communication and training about anti-corruption policies and procedures	Vanachai Sustainability Move Report 2024: Page 134			
	205-3 Confirmed incidents of corruption and actions taken	Vanachai Sustainability Move Report 2024: Page 134			




GRI content index

Statement of use	Vanachai Group PLC. has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 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 available for the wood products/manufacturing sector.				
GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Anti-competitive Behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	Annual Report (AR) 2024: Page 49 (PDF Page 51), and the Unfair Competition (Antitrust) Policy			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Vanachai Sustainability Move Report 2024: Page 134, and the ESG Performance 2024, page 19			
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	Vanachai Sustainability Move Report 2024: Page 139			
GRI 207: Tax 2019	207-1 Approach to tax	Vanachai Sustainability Move Report 2024: Page 139 - 140, and The Tax Policy			
	207-2 Tax governance, control, and risk management	Vanachai Sustainability Move Report 2024: Page 139, and Annual Report (AR) 2024: Page 28 - 31 (PDF Page 30 - 33)			
	207-3 Stakeholder engagement and management of concerns related to tax	Vanachai Sustainability Move Report 2024, Page 139 - 140, and Annual Report (AR) 2024: Page 133 (PDF Page 135)			
	207-4 Country-by-country reporting		Vanachai Group operates exclusively in Thailand.	Vanachai Group conducts business solely within Thailand.	As Vanachai Group has no subsidiaries or operations overseas, the disclosure of financial, tax, and business information on a country-by-country basis is not applicable. All information is fully reported under a single national jurisdiction.



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