



GRI Content Index

Statement of Use	Loxley Public Company Limited has reported in accordance with GRI Standard for the period 1 Jan 2024 - 31 Dec 2024
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	(N/A)

GRI Standard/ Other Source	Disclosure	Location		Omission			External Verification
		Annual Report	Sustainability Report	Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
GRI 2: General Disclosures 2021	2-1 Organizational details	P. 28, 62-67	P. 100				
	2-2 Entities included in the organization’s sustainability reporting		P. 101				
	2-3 Reporting period, frequency and contact point		P. 100				
	2-4 Restatements of information		No any restatements				
	2-5 External assurance		-				
	2-6 Activities, value chain and other business relationships	P. 77	P. 24				
	2-7 Employees	P. 99-100, 170-171	P. 104-105				
	2-8 Workers who are not employees		P. 106				
	2-9 Governance structure and composition	P. 160-161, 164-167	P. 11				
	2-10 Nomination and selection of the highest governance body	P. 179-181					
	2-11 Chair of the highest governance body	P. 161					
	2-12 Role of the highest governance body in overseeing the management of impacts	P. 137-139	P. 13-14				
	2-13 Delegation of responsibility for managing impacts	P. 140, 164-166	P. 13-14				
	2-14 Role of the highest governance body in sustainability reporting		P. 13-14				
	2-15 Conflicts of interest	P. 188-189	P. 40-42, 108				
	2-16 Communication of critical concerns	P. 151	P. 100, 115				
	2-17 Collective knowledge of the highest governance body	P. 181-182					
	2-18 Evaluation of the performance of the highest governance body	P. 183	P. 41-42				
	2-19 Remuneration policies	P. 186-187	P. 41-42				
	2-20 Process to determine remuneration	P. 186-187	P. 41-42				
	2-21 Annual total compensation ratio	P. 171-172	P. 105				
	2-22 Statement on sustainable development strategy		P. 2-3				
	2-23 Policy commitments	P. 76	P. 10				
	2-24 Embedding policy commitments	P. 76	P. 10				
	2-25 Processes to remediate negative impacts	P. 71-75	P. 12-23				



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GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	P. 151	P. 100				
	2-27 Compliance with laws and regulations	P. 131, 172	P. 103, 106-107, 108				
	2-28 Membership associations		P. 100				
	2-29 Approach to stakeholder engagement	P. 78-81	P. 25-29, 42				
	2-30 Collective bargaining agreements		P. 105, 68				
Material Topics							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P. 82-83	P. 30-36				
	3-2 List of material topics	P. 82-83	P. 30-36				
Corporate Governance							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 39-43				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P. 102, 105	P. 108				
	201-4 Financial assistance received from government			Information unavailable	In the process of collecting information		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		P. 43, 108				
	205-2 Communication and training about anti-corruption policies and procedures	P. 191	P. 43, 108				
	205-3 Confirmed incidents of corruption and actions taken	P. 191	P. 43, 108				
GRI 207: Tax 2019	207-1 Approach to tax	P. 150, 192	P. 43				
	207-2 Tax governance, control, and risk management	P. 150, 192	P. 43, 108				
	207-3 Stakeholder engagement and management of concerns related to tax	P. 150	P. 43, 108				
Cybersecurity and Information Security							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 44-48				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		P. 107				
Risk and Crisis Management							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 49-50				
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	P. 72	P. 49, 50				
Supply Chain Management							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 51-59				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		P. 55, 109				
	308-2 Negative environmental impacts in the supply chain and actions taken		P. 55, 109				



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GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		P. 71				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		P. 55, 109				
	414-2 Negative social impacts in the supply chain and actions taken		P. 55, 71, 78-79, 109				
Human Resource Management and Employee Training							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 61-65				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	P. 173-174	P. 61-62, 107				
	404-2 Programs for upgrading employee skills and transition assistance programs	P. 173-174	P. 62-64				
	404-3 Percentage of employees receiving regular performance and career development reviews	P. 173-174	P. 64, 107				
Labor Operations and Practices							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 66-74				
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	P. 172	P. 74				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	P. 172	P. 64, 105				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P. 100, 172	P. 65, 108				
	401-3 Parental leave		P. 106				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		P. 106				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P. 161, 170					
	405-2 Ratio of basic salary and remuneration of women to men	P. 172	P. 105				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		P. 74, 107				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		P. 71				
Safety and Occupational Health in the Value Chain							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 75-79				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P. 98-99	P. 75-79				
	403-2 Hazard identification, risk assessment, and incident investigation		P. 77-79				
	403-3 Occupational health services	P. 98-99	P. 75-79				
	403-4 Worker participation, consultation, and communication on occupational health and safety	P. 98-99	P. 76, 78-79				
	403-5 Worker training on occupational health and safety	P. 98-99	P. 77				
	403-6 Promotion of worker health		P. 78-79				



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GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P. 77-79				
	403-8 Workers covered by an occupational health and safety management system		P. 106				
	403-9 Work-related injuries		P. 106				
	403-10 Work-related ill health		P. 106				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		P. 108				
	414-2 Negative social impacts in the supply chain and actions taken		P. 55				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		P. 56				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		P. 107				
Community Engagement							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 80-82				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P. 102, 105	P. 108				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	P. 102-106	P. 80-82				
	413-2 Operations with significant actual and potential negative impacts on local communities		P. 80-82				
Coping with Climate Change							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 84-94				
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change		P. 20, 22, 84-85				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P. 87, 90, 92	P. 91, 93, 97, 102				
	302-4 Reduction of energy consumption	P. 87, 90, 92	P. 91, 93, 97, 102				
GRI 303: Water and Effluents 2018	303-5 Water consumption	P. 87, 90, 92	P. 93, 97, 102-103				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P. 90-91, 93	P. 86-87, 90, 103				YES
	305-2 Energy indirect (Scope 2) GHG emissions	P. 90-91, 93	P. 86-87, 90, 103				YES
	305-3 Other indirect (Scope 3) GHG emissions	P. 90-91, 93	P. 87, 90, 103				YES
	305-4 GHG emissions intensity	P. 90-91, 93	P. 87, 103				YES
	305-5 Reduction of GHG emissions	P. 90-91, 93	P. 86-92, 103				
	305-6 Emissions of ozone-depleting substances (ODS)			Information unavailable	Currently studying methods for data collection		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			Information unavailable	Currently studying methods for data collection		
GRI 306: Waste 2020	306-3 Waste generated	P. 88-89, 93	P. 103				
	306-4 Waste diverted from disposal	P. 88-89, 93	P. 103				
	306-5 Waste directed to disposal	P. 88-89, 93	P. 103				



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Efficient Resource Management							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 93-98				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P. 87, 90, 92	P. 91, 93, 97, 102				
	302-2 Energy consumption outside of the organization	P. 87, 90, 92	P. 91, 93, 97, 102				
	302-3 Energy intensity	P. 87, 90, 92	P. 93, 102				
	302-4 Reduction of energy consumption	P. 87, 90, 92	P. 91, 93, 97, 102				
	302-5 Reductions in energy requirements of products and services			Information unavailable	Currently studying methods for data collection		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	P. 87, 90, 92	P. 92, 97				
	303-2 Management of water discharge-related impacts	P. 87, 90, 92	P. 92, 97				
	303-3 Water withdrawal	P. 87, 90, 92	P. 92, 97, 102				
	303-4 Water discharge	P. 87, 90, 92	P. 97				
	303-5 Water consumption	P. 87, 90, 92	P. 92, 97, 102				
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	P. 90-91, 93	P. 86-92, 103				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	P. 88-89, 93	P. 88, 92-94, 97-98				
	306-2 Management of significant waste-related impacts	P. 88-89, 93	P. 88, 92-94, 97-98				
	306-3 Waste generated	P. 88-89, 93	P. 93, 103				
	306-4 Waste diverted from disposal	P. 88-89, 93	P. 93, 103				
	306-5 Waste directed to disposal	P. 88-89, 93	P. 93, 103				