



# GRI Content Index

<b>Statement of Use</b>	Loxley Public Company Limited has reported in accordance with GRI Standard for the period 1 January - 31 December 2025
<b>GRI 1 Used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	(N/A)

GRI Standard/ Other Source	Disclosure	Location		Omission			External Verification
		Annual Report	Sustainability Report	Requirement(s) Omitted	Reason	Explanation	
<b>General Disclosures</b>							
GRI 2: General Disclosures 2021	2-1 Organizational details	P. 28, 66-71	P. 106				
	2-2 Entities included in the organization’s sustainability reporting		P. 107				
	2-3 Reporting period, frequency and contact point		P. 106				
	2-4 Restatements of information		No any restatements				
	2-5 External assurance		-				
	2-6 Activities, value chain and other business relationships	P. 81	P. 27				
	2-7 Employees	P. 104, 173-174	2025 Sustainability Performance Data				
	2-8 Workers who are not employees		2025 Sustainability Performance Data				
	2-9 Governance structure and composition	P. 164-166, 168-171	P. 9, 12 2025 Sustainability Performance Data				
	2-10 Nomination and selection of the highest governance body	P. 182-184					
	2-11 Chair of the highest governance body	P. 165					
	2-12 Role of the highest governance body in overseeing the management of impacts	P. 142-144	P. 11-12				
	2-13 Delegation of responsibility for managing impacts	P. 144, 168-170	P. 11-12				
	2-14 Role of the highest governance body in sustainability reporting	P. 170	P. 11-12				
	2-15 Conflicts of interest	P. 191-193	P. 41, 2025 Sustainability Performance Data				
	2-16 Communication of critical concerns	P. 155, 194	P. 106, 114				
	2-17 Collective knowledge of the highest governance body	P. 167, 184-186					
	2-18 Evaluation of the performance of the highest governance body	P. 186-187	P. 40				
	2-19 Remuneration policies	P. 186-187, 189-190	P. 40				
	2-20 Process to determine remuneration	P. 186-187, 189-190	2025 Sustainability Performance Data				
	2-21 Annual total compensation ratio	P. 175-176	2025 Sustainability Performance Data				
	2-22 Statement on sustainable development strategy	P. 8-9	P. 2				
	2-23 Policy commitments	P. 80, 152	P. 9				



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GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	P. 80, 152	P. 9				
	2-25 Processes to remediate negative impacts	P. 75-79	P. 10-23				
	2-26 Mechanisms for seeking advice and raising concerns	P. 155	P. 106				
	2-27 Compliance with laws and regulations	P. 135, 177	2025 Sustainability Performance Data				
	2-28 Membership associations		P. 56-57, 96, 106				
	2-29 Approach to stakeholder engagement	P. 82-85, 108-112	P. 25, 41, 82-85				
	2-30 Collective bargaining agreements	P. 105	P. 75-76, 2025 Sustainability Performance Data				
<b>Material Topics</b>							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P. 86-87	P. 26				
	3-2 List of material topics	P. 86-87	P. 26-29				
<b>Risk and Crisis Management</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 88	P. 36-37				
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	P. 88	P. 36-37				
<b>Safety and Occupational Health in the Value Chain</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 90	P. 63-67				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P. 103	P. 64				
	403-2 Hazard identification risk assessment, and incident investigation		P. 64-67				
	403-3 Occupational health services	P. 103	P. 65-67				
	403-4 Worker participation, consultation and communication on occupational health and safety		P. 55-56, 65-67				
	403-5 Worker training on occupational health and safety	P. 103	P. 64-65				
	403-6 Promotion of worker health		P. 66-67				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P. 65-67				
	403-8 Workers covered by an occupational health and safety management system		2025 Sustainability Performance Data				
	403-9 Work-related injuries		2025 Sustainability Performance Data				
	403-10 Work-related ill health		2025 Sustainability Performance Data				



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<b>Corporate Governance</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 88	P. 38-42				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		2025 Sustainability Performance Data				
	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. 42				
	205-2 Communication and training about anti-corruption policies and procedures	P. 151-152, 193-194	P. 42, 2025 Sustainability Performance Data				
	205-3 Confirmed incidents of corruption and actions taken	P. 193-194	P. 42, 2025 Sustainability Performance Data				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P. 151, 152	2025 Sustainability Performance Data				
GRI 207: Tax 2019	207-1 Approach to tax	P. 154, 196	2025 Sustainability Performance Data				
	207-2 Tax governance, control and risk management	P. 154, 196	2025 Sustainability Performance Data				
	207-3 Stakeholder engagement and management of concerns related to tax	P. 154, 196	2025 Sustainability Performance Data				
<b>Human Resource Management and Employee Training</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 90	P. 68-73				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	P. 90	P. 68, 2025 Sustainability Performance Data				
	404-2 Programs for upgrading employee skills and transition assistance programs	P. 105-106, 178-179	P. 70-72				
	404-3 Percentage of employees receiving regular performance and career development reviews		2025 Sustainability Performance Data				
<b>Labor Operations and Practices</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 91	P. 74-81				
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	P. 101, 176	2025 Sustainability Performance Data				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		2025 Sustainability Performance Data				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P. 105	P. 73				
	401-3 Parental leave		2025 Sustainability Performance Data				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		2025 Sustainability Performance Data				



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GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P. 165	2025 Sustainability Performance Data				
	405-2 Ratio of basic salary and remuneration of women to men	P. 175	2025 Sustainability Performance Data				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	P. 101	P. 78-81 2025 Sustainability Performance Data				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		P. 54,78				
<b>Coping with Climate change</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 92	P. 87-98				
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change		P. 21, 90-94				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-3 Energy intensity	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-4 Reduction of energy consumption	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
GRI 303: Water and Effluents 2018	303-5 Water consumption	P. 94, 98	P. 97, 99, 101 2025 Sustainability Performance Data				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P. 92, 96-97, 99	P. 98, 99, 101, 2025 Sustainability Performance Data				YES
	305-2 Energy indirect (Scope 2) GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				YES
	305-3 Other indirect (Scope 3) GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				YES
	305-4 GHG emissions intensity	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				YES
	305-5 Reduction of GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				
	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. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				



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GRI 306: Waste 2020	306-4 Waste diverted from disposal	P. 92, 94-95, 99	P. 98-99, 101-103, 2025 Sustainability Performance Data				
	306-5 Waste directed to disposal	P. 92, 94-95, 99	P. 98-99, 101-103, 2025 Sustainability Performance Data				
<b>Cybersecurity and Information Security</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 89	P. 43-47				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	P. 89, 107	P. 40, 2025 Sustainability Performance Data				
<b>Efficient Resource Management</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 92	P. 99-104				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-2 Energy consumption outside of the organization	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-3 Energy intensity	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-4 Reduction of energy consumption	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	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. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-2 Management of water discharge-related impacts	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-3 Water withdrawal	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-4 Water discharge	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-5 Water consumption	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98 2025 Sustainability Performance Data				



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GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-2 Management of significant waste-related impacts	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-3 Waste generated	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-4 Waste diverted from disposal	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-5 Waste directed to disposal	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
<b>Community Engagement</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 91	P. 82-85				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P. 111	2025 Sustainability Performance Data				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous people		2025 Sustainability Performance Data				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	P. 108-112	P. 80-85, 2025 Sustainability Performance Data				
	413-2 Operations with significant actual and potential negative impacts on local communities	P. 108-112	P. 80-85, 2025 Sustainability Performance Data				
<b>Supply Chain Management</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 48-61				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		P. 50-51, 2025 Sustainability Performance Data				
	308-2 Negative environmental impacts in the supply chain and actions taken		P. 54-55, 2025 Sustainability Performance Data				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		P. 54-55, 78, 2025 Sustainability Performance Data				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		P. 50-51, 2025 Sustainability Performance Data				
	414-2 Negative social impacts in the supply chain and actions taken		P. 54-55, 2025 Sustainability Performance Data				
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		2025 Sustainability Performance Data				