



GRI CONTENT INDEX FY 2023/24





Introduction

VGI Public Company Limited (VGI) Sustainability report FY 2023/24 has been prepared in accordance with the GRI Sustainability reporting Standards (GRI Standards) 2021. GRI is an internationally accepted reporting framework for Sustainability reporting. It enables all companies to report their economic, environmental, social and governance performances. The Company has applied the GRI's Reporting Principles in the Sustainability report, which consists of Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness and Verifiability. This GRI Content Index reports all GRI's General Disclosures as stated in GRI 2: General Disclosures 2021 and GRI's Topic Standards that VGI has considered to be material topics for the business and the Company's stakeholders. This GRI Content Index is available in the online format only.

GRI Content Index

Statement of use	VGI Public Limited Company has reported in accordance with the GRI Standards for the period 1 April 2023 to 31 March 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard/ Other Source	Disclosure	Location		Omission			GRI Sector Standard Ref. No.
		Thai	English	Requirement(s) Omitted	Reason	Explanation	
General disclosures							
GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report 2023/24, Corporate Structure					A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.
	2-2 Entities included in the organization's Sustainability reporting	Sustainability Performance 2023/24	Sustainability Performance 2023/24				
	2-3 Reporting period, frequency and contact point	Sustainability report , 5	Sustainability report , 81				
	2-4 Restatements of information	There is no restatement of information in the reporting period.					
	2-5 External assurance	Sustainability report , 158-159	Sustainability report , 234-235				
	2-6 Activities, value chain and other business relationships	Sustainability report , 10-12	Sustainability report , 86-88				
	2-7 Employees	Sustainability Performance 2023/24 , 3-10					
	2-8 Workers who are not employees	Sustainability Performance 2023/24 , 3-10	Sustainability Performance 2023/24 , 3-10				
	2-9 Governance structure and composition	Annual Report 2023/24, Corporate Governance Structure and Significant Information Regarding the Board of Directors, Sub-committees, Management, Employees and Other Information					
	2-10 Nomination and selection of the highest governance body	Annual Report 2023/24, Key Performance in Corporate Governance					
	2-11 Chair of the highest governance body	Annual Report 2023/24, Our Board of Directors					
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report 2023/24, Corporate Governance Policy Sustainability report , 19-22					
	2-13 Delegation of responsibility for managing impacts	Sustainability report , 28-29	Sustainability report , 180-181				
	2-14 Role of the highest governance body in Sustainability reporting	Annual Report 2023/24, Corporate Governance Structure and Significant Information regarding the Board of Directors, Sub-committees, Management, Employees and Other Information					
	2-15 Conflicts of interest	Sustainability report 2023/24, 30	Sustainability report 2023/24, 106				
	2-16 Communication of critical concerns	Sustainability report 2023/24, 31-32	Sustainability report 2023/24, 107-108				
	2-17 Collective knowledge of the highest governance body	Annual Report 2023/24, Duties and Responsibilities of the Sustainability Committee					
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2023/24, Key Performances in Corporate Governance					

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GRI Standard/ Other Source	Disclosure	Location		Omission			GRI Sector Standard Ref. No.
		Thai	English	Requirement(s) Omitted	Reason	Explanation	
	2-19 Remuneration policies	Nomination and Remuneration Committee Charter	Nomination and Remuneration Committee Charter				
	2-20 Process to determine remuneration	Annual Report 2023/24, Key Performances in Corporate Governance					
	2-21 Annual total compensation ratio	Annual Report 2023/24, Key Performances in Corporate Governance					
	2-22 Statement on sustainable development strategy	Sustainability report 2023/24, 7	Sustainability report 2023/24, 83				
	2-23 Policy commitments	Sustainability report 2023/24, 8	Sustainability report 2023/24, 84				
	2-24 Embedding policy commitments	Sustainability report 2023/24, 23	Sustainability report 2023/24, 99				
	2-25 Processes to remediate negative impacts	Sustainability report 2023/24, 31-32	Sustainability report 2023/24, 107-108				
	2-26 Mechanisms for seeking advice and raising concerns	Sustainability report 2023/24, 31-32	Sustainability report 2023/24, 107-108				
	2-27 Compliance with laws and regulations	Annual Report 2023/24					
	2-28 Membership associations	Sustainability report 2023/24, 33	Sustainability report 2023/24, 109				
	2-29 Approach to stakeholder engagement	Sustainability report 2023/24, 19-22	Sustainability report 2023/24, 95-98				
2-30 Collective bargaining agreements	Sustainability report 2023/24, 64-65	Sustainability report 2023/24, 140-141					
Material topics							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability report 2023/24, 14-18	Sustainability report 2023/24, 90-94				
	3-2 List of material topics	Sustainability report 2023/24, 15	Sustainability report 2023/24, 91				
Economic performance							
GRI 3: Material Topics 2021	3-3 Management of material topics	VGI Website, This is VGI					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Sustainability Performance 2023/24, 2	Sustainability Performance 2023/24, 2				
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Risk Assessment	Climate Risk Assessment				
	201-3 Defined benefit plan obligations and other retirement plans	N/A	N/A	a,b,c,d,e	Information unavailable	The data on benefit plan obligations and other retirement plans is not available.	
	201-4 Financial assistance received from government	N/A	N/A	a,b,c	Information unavailable	The data on financial assistance received from government is not available.	
	203-2 Significant indirect economic impacts	Sustainability report, 60-63 Sustainability Performance 2023/24, 2	Sustainability report, 136-139 Sustainability Performance 2023/24, 2				
Procurement practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 38-41	Sustainability report 2023/24, 114-117				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainability report 2023/24, 40	Sustainability report 2023/24, 116				
Anti-corruption							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 31	Sustainability report 2023/24, 107				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Sustainability report 2023/24, 31-32	Sustainability report 2023/24, 107-108				
	205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption Measures Sustainability report 2023/24, 30-31	Anti-corruption Measures Sustainability report 2023/24, 106-107				
	205-3 Confirmed incidents of corruption and actions taken	Sustainability report 2023/24, 32	Sustainability report 2023/24, 108				

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GRI Standard/ Other Source	Disclosure	Location		Omission			GRI Sector Standard Ref. No.
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Energy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24 , 68	Sustainability report 2023/24 , 144				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Performance 2023/24 , 21	Sustainability Performance 2023/24 , 21				
	302-2 Energy consumption outside of the organization	Sustainability Performance 2023/24 , 23-24	Sustainability Performance 2023/24 , 23-24				
	302-3 Energy intensity	Sustainability Performance 2023/24 , 21	Sustainability Performance 2023/24 , 21				
	302-4 Reduction of energy consumption	Sustainability report , 71	Sustainability report , 147				
	302-5 Reductions in energy requirements of products and services	Sustainability report , 71	Sustainability report , 147				
Water and effluents							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24 , 68	Sustainability report 2023/24 , 144				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability report 2023/24 , 68	Sustainability report 2023/24 , 144				
	303-2 Management of water discharge-related impacts	Sustainability report 2023/24 , 68	Sustainability report 2023/24 , 144				
	303-3 Water withdrawal	Sustainability Performance 2023/24 , 25	Sustainability Performance 2023/24 , 25				
	303-4 Water discharge	Sustainability Performance 2023/24 , 25	Sustainability Performance 2023/24 , 25				
	303-5 Water consumption	Sustainability Performance 2023/24 , 25	Sustainability Performance 2023/24 , 25				
Emissions							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24 , 68	Sustainability report 2023/24 , 144				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability report 2023/24 , 69 Sustainability Performance 2023/24 , 22	Sustainability report 2023/24 , 145 Sustainability Performance 2023/24 , 22				
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability report 2023/24 , 69 Sustainability Performance 2023/24 , 22	Sustainability report 2023/24 , 145 Sustainability Performance 2023/24 , 22				
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability report 2023/24 , 69 Sustainability Performance 2023/24 , 22-24	Sustainability report 2023/24 , 145 Sustainability Performance 2023/24 , 22-24				
	305-4 GHG emissions intensity	Sustainability Performance 2023/24 , 22	Sustainability Performance 2023/24 , 22-24				
	305-5 Reduction of GHG emissions	Sustainability report 2023/24 , 69 Sustainability Performance 2023/24 , 22-24	Sustainability report 2023/24 , 145 Sustainability Performance 2023/24 , 22-24				
	305-6 Emissions of ozone-depleting substances (ODS)	N/A	N/A	a,b,c,d	Information unavailable	ODSs are not utilised the Company products and services	
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	N/A	N/A	a,b,c	Information unavailable	NO _x , SO _x and other significant air emission are not generated from the Company products and services	

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GRI Standard/ Other Source	Disclosure	Location		Omission			GRI Sector Standard Ref. No.
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Waste							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24 , 73	Sustainability report 2023/24 , 149				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability report 2023/24 , 74 Sustainability Performance 2023/24 , 26	Sustainability report 2023/24 , 150 Sustainability Performance 2023/24 , 26				
	306-2 Management of significant waste-related impacts	Sustainability report 2023/24 , 74	Sustainability report 2023/24 , 150				
	306-3 Waste generated	Sustainability Performance 2023/24 , 26	Sustainability Performance 2023/24 , 26				
	306-4 Waste diverted from disposal	Sustainability Performance 2023/24 , 26	Sustainability Performance 2023/24 , 26				
	306-5 Waste directed to disposal	Sustainability report 2023/24 , 74 Sustainability Performance 2023/24 , 26	Sustainability report 2023/24 , 150 Sustainability Performance 2023/24 , 26				
Supplier environmental assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24 , 38	Sustainability report 2023/24 , 114				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability report 2023/24 , 39-41	Sustainability report 2023/24 , 115-117				
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability report 2023/24 , 39-41	Sustainability report 2023/24 , 115-117				
Employment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24 , 52	Sustainability report 2023/24 , 128				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Performance 2023/24 , 11-12	Sustainability Performance 2023/24 , 11-12				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	VGI Website, Social Dimension	VGI Website, Social Dimension				
	401-3 Parental leave	VGI Website, Social Dimension	VGI Website, Social Dimension				
Occupational health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24 , 64	Sustainability report 2023/24 , 140				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sustainability report 2023/24 , 64	Sustainability report 2023/24 , 140				
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability report 2023/24 , 64	Sustainability report 2023/24 , 140				
	403-3 Occupational health services	Sustainability report 2023/24 , 64-65	Sustainability report 2023/24 , 140-141				
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability report 2023/24 , 64-65	Sustainability report 2023/24 , 140-141				
	403-5 Worker training on occupational health and safety	Sustainability report 2023/24 , 64-65	Sustainability report 2023/24 , 140-141				
	403-6 Promotion of worker health	Sustainability report 2023/24 , 64-65	Sustainability report 2023/24 , 140-141				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability report 2023/24 , 64-65	Sustainability report 2023/24 , 140-141				
	403-8 Workers covered by an occupational health and safety management system	Sustainability report 2023/24 , 64-65	Sustainability report 2023/24 , 140-141				
	403-9 Work-related injuries	Sustainability Performance 2023/24 , 16-17	Sustainability Performance 2023/24 , 16-17				
	403-10 Work-related ill health	Sustainability Performance 2023/24 , 16-17	Sustainability Performance 2023/24 , 16-17				

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Training and education							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 52-53	Sustainability report 2023/24, 128-129				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Performance 2023/24, 14-15	Sustainability Performance 2023/24, 14-15				
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability report 2023/24, 54-55	Sustainability report 2023/24, 130-131				
	404-3 Percentage of employees receiving regular performance and career development reviews	N/A	N/A	a	Information unavailable	Only training data are disclosed.	
Diversity and equal opportunity							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 57	Sustainability report 2023/24, 133				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability report 2023/24, 57-58	Sustainability report 2023/24, 133-134				
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Performance 2023/24, 19-20	Sustainability Performance 2023/24, 19-20				
Non-discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 57	Sustainability report 2023/24, 133				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability report 2023/24, 57-58	Sustainability report 2023/24, 133-134				
Supplier social assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 38	Sustainability report 2023/24, 114				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainability report 2023/24, 39-41	Sustainability report 2023/24, 115-117				
	414-2 Negative social impacts in the supply chain and actions taken	Sustainability report 2023/24, 39-41	Sustainability report 2023/24, 115-117				
Public policy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 28	Sustainability report 2023/24, 104				
GRI 415: Public Policy 2016	415-1 Political contributions	Sustainability report 2023/24, 33	Sustainability report 2023/24, 109				
Customer privacy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability report 2023/24, 46	Sustainability report 2023/24, 122				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability report 2023/24, 46-48	Sustainability report 2023/24, 122-124				



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