

GRI content index

Statement of use	North East Rubber Public Company Limited has reported in accordance with the GRI Standards for the period January 1, 2024 to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 13: Agriculture Aquaculture and Fishing Sectors 2022

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GENERAL DISCLOSURES						
GRI 2: General Disclosures 2021	2-1 Organizational details	Sustainability Report p.10-11				
	2-2 Entities included in the organization’s sustainability reporting	Sustainability Report p. J				
	2-3 Reporting period, frequency and contact point	Sustainability Report p. J				
	2-4 Restatements of information	Sustainability Report p. J				
	2-5 External assurance	Sustainability Report p. J				
	2-6 Activities, value chain and other business relationships	Sustainability Report p.12, One Report p.23-32				
	2-7 Employees	Sustainability Report p.179-180				
	2-8 Workers who are not employees			Information unavailable/ incomplete	While NER engages contractors, the Company does not currently have systems in place to track the total number of contractors’ workers operating at workplaces under its control. However, NER monitors and records injury and illness data related to these workers..	
	2-9 Governance structure and composition	One Report p.217-220, 225-234				
	2-10 Nomination and selection of the highest governance body	One Report p.244-249				
	2-11 Chair of the highest governance body	One Report p.218 , Sustainability Report p.32				

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	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Report p.13-14, 33-35, 44-45 One Report p.220-232				
	2-13 Delegation of responsibility for managing impacts	Sustainability Report p.13-14, 44, 70, 83, 91, 103, 108, 122, 134, 151, 164, 169				
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report p. J, 22				
	2-15 Conflicts of interest	One Report p.282-293 Website: Related Parties Transaction Policy Conflict of Interest Prevention and Stakeholding Reporting Policy https://investor.nerubber.com/storage/downloads/other-policies/ner-related-parties-transaction-policy-th.pdf				
	2-16 Communication of critical concerns	Sustainability Report p.34-35, 41-42, 60, 147, 164				
	2-17 Collective knowledge of the highest governance body	Sustainability Report p.36-37				
	2-18 Evaluation of the performance of the highest governance body	One Report p. 256-257 , Sustainability Report p.35				
	2-19 Remuneration policies	One Report p. 238, 258, 261-263, 271 Website: CG & Business Code of Conduct Handbook p.41 https://investor.nerubber.com/storage/downloads/cg-policy/ner-corporate-governance-and-business-code-of-conduct-handbook-th.pdf				
	2-20 Process to determine remuneration	One Report p. 261-263, 270-272				
	2-21 Annual total compensation ratio			Confidentiality constraints	NER considers this information as confidential, given its relation to personal data and potential implications for market competitiveness	
	2-22 Statement on sustainable development strategy	Sustainability Report p.2-5				
	2-23 Policy commitments	Sustainability Report p.15, 31, 41, 43, 54, 59-60, 70, 82, 96, 102, 108, 121, 133, 150 Website: Other Policies				

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		https://investor.nerubber.com/th/corporate-governance/policy/other-policies				
	2-24 Embedding policy commitments	Sustainability Report p.37-39, 52-53, 55, 60-68, 70-72, 82-83, 97, 103, 122-123, 135, 152				
	2-25 Processes to remediate negative impacts	Sustainability Report p.42, 57, 68, 106, 114, 147, 166				
	2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report p.18-21, 41				
	2-27 Compliance with laws and regulations	Sustainability Report p.174				
	2-28 Membership associations	Sustainability Report p.185				
	2-29 Approach to stakeholder engagement	Sustainability Report p.16-21, 148, 135-137, 166				
	2-30 Collective bargaining agreements	Sustainability Report p.113		Not applicable	NER does not have collective bargaining agreements in place. The Welfare Committee has been established in accordance with national labor regulations to facilitate employee-employer consultation on workplace welfare matters.	
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Report p.22-23				
	3-2 List of material topics	Sustainability Report p.23				
Climate adaptation and resilience						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.70-81				13.2.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Report p.73-75		Information unavailable/incomplete	NER does not have a system in place to calculate the financial implications or costs.	13.2.2
Emissions and air pollution						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.70-81, 91-95				13.1.1

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Report p.80, 176				13.1.2
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report p.80, 176				13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report p.81, 176				13.1.4
	305-4 GHG emissions intensity	Sustainability Report p.80, 176				13.1.5
	305-5 Reduction of GHG emissions	Sustainability Report p.77-79, 85				13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)			Not Applicable	NER's operations do not involve the use or emission of ozone-depleting substances (ODS), and no such substances are present in the production processes or facilities.	13.1.7
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Report p.94-95, 176				13.1.8
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.82-90				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Report p.89, 175				
	302-3 Energy intensity	Sustainability Report p.175				
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.102-106				13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability Report p.102-104				13.7.2
	303-2 Management of water discharge-related impacts	Sustainability Report p.102, 105-106				13.7.3
	303-3 Water withdrawal	Sustainability Report p.104, 177				13.7.4
	303-4 Water discharge	Sustainability Report p.105, 177				13.7.5
	303-5 Water consumption	Sustainability Report p.177				13.7.6
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.96-101				13.8.1

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Report p.96-98				13.8.2
	306-2 Management of significant waste-related impacts	Sustainability Report p.98-100				13.8.3
	306-3 Waste generated	Sustainability Report p.101, 177				13.8.4
	306-4 Waste diverted from disposal	Sustainability Report p.177-178				13.8.5
	306-5 Waste directed to disposal	Sustainability Report p.178				13.8.6
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.133-148				13.12.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Sustainability Report p.147, 173				13.22.2
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Report p.19, 133-148				13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report p.91-95, 106, 137-139				13.12.3
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.121-132				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sustainability Report p.121-123, 132				13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report p.123-125				13.19.3
	403-3 Occupational health services	Sustainability Report p.124-126				13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report p.122, 127				13.19.5
	403-5 Worker training on occupational health and safety	Sustainability Report p.128-130				13.19.6
	403-6 Promotion of worker health	Sustainability Report p.130-131				13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report p.132				13.19.8

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	403-8 Workers covered by an occupational health and safety management system	Sustainability Report p.184		Information unavailable/ incomplete	While NER engages contractors, the Company does not currently have systems in place to track the total number of contractors' workers operating at workplaces under its control. However, NER monitors and records injury and illness data related to these workers.	13.19.9
	403-9 Work-related injuries	Sustainability Report p.184				13.19.10
	403-10 Work-related ill health	Sustainability Report p.184				13.19.11
Employee retention and development						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.108-120				13.20.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Report p.180-182				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report p.113				
	401-3 Parental leave	Sustainability Report p.182				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Report p.182				
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report p.110, 115-119				
Customer responsibility						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.164-167				
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report p.174				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report p.174				
Labour practices and human rights in supply chain						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.58-68				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Report p.31-32, 179-180				

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	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Report p.183				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability Report p.68, 173, 183				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report p.61-64				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report p.61-64				
Sustainable supply chain						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.150-163				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainability Report p.160-161				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability Report p.153-154, 174				
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report p.155-156, 174				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainability Report p.153-154, 174				
	414-2 Negative social impacts in the supply chain and actions taken	Sustainability Report p.155-156, 174				
GRI 13: Agriculture Aquaculture and Fishing Sectors 2022	Report the percentage of sourced volume certified to internationally recognized standards that trace the path of products through the supply chain, by product and list these standards.	Sustainability Report p.163				13.23.3
	Describe improvement projects to get suppliers certified to internationally recognized standards that trace the path of products through the supply chain to ensure that all sourced volume is certified.	Sustainability Report p.157-160				13.23.4
Innovation and technology						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.168-172				
Corporate governance and business integrity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.30-42				
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Report p.38-39				

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	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report p.42, 173				
Law and regulatory compliance						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.40				
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Sustainability Report p.174				
Privacy and data security						
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report p.54-57				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report p.57, 174				
NER Indicator	Number of information security breaches/ cybersecurity incidents	Sustainability Report p.57				

Topics in the applicable GRI Sector Standards determined as not material

TOPIC	EXPLANATION
GRI 13: Agriculture Aquaculture and Fishing Sectors 2022	
13.3 Biodiversity	NER operations do not involve land use changes, resource extraction, or activities that significantly impact ecosystems, habitats, or species.
13.4 Natural ecosystem conversion	NER operations do not involve land use changes, resource extraction, or activities that significantly impact ecosystems, habitats, or species.
13.5 Soil health	NER operations do not have impacts on soil health, soil erosion, soil loss, or reduction in soil fertility.
13.6 Pesticides use	There is no pesticides use in NER Operations.
13.9 Food security	NER businesses are not related to food production.
13.10 Food safety	NER businesses are not related to food production.
13.11 Animal health and welfare	NER businesses are not involve livestock, animal testing, or the sourcing of animal-derived materials.

13.13 Land and resource rights	NER operations do not engage in land acquisition, large-scale resource extraction, or activities that impact indigenous communities or local land tenure.
13.14 Rights of indigenous peoples	NER does not own or operate sites located in close proximity to indigenous communities.
13.15 Non-discrimination and equal opportunity	Non-discrimination and equal opportunity is not a standalone material topic for our business based on NER materiality assessment. It is addressed within Labour practices and human rights in supply chain.
13.16 Forced or compulsory labor	Forced or compulsory labor is not a standalone material topic for our business based on NER materiality assessment. It is addressed within Labour practices and human rights in supply chain.
13.17 Child labor	Child labor is not a standalone material topic for our business based on NER materiality assessment. It is addressed within Labour practices and human rights in supply chain.
13.18 Freedom of association and collective bargaining	Freedom of association and collective bargaining are not concerns for our employees and other stakeholders.
13.21 Living income and living wage	Living income and living wage is not a standalone material topic for our business based on NER materiality assessment. It is addressed within Employee retention and development.
13.22 Economic inclusion	Economic inclusion is not a standalone material topic for our business based on NER materiality assessment. It is addressed within Local communities.
13.23 Supply chain traceability	Supply chain traceability is not a standalone material topic for our business based on NER materiality assessment. It is addressed within Sustainable supply chain.
13.24 Public policy	NER does not participate or involve direct engagement in political activities, lobbying, or public policy advocacy.
13.25 Anti-competitive behavior	NER does not engage in any activities that would restrict competition or create unfair market advantages.
13.26 Anti-corruption	Anti-corruption is not a standalone material topic for our business based on NER materiality assessment. It is addressed within Corporate Governance and Business Integrity.