

GRI content index

<b>Foundation 2021</b>	
<b>Statement of use</b>	Asset World Corp Public Company Limited has prepared the reported by referring to the GRI Standards 2021 for the period between 1 January 2025 to 31 December 2025
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	N/A

GRI Standards	Disclosure	Our Response / Location Reference	Omission			External Assurance
			Requirement Omitted	Reason	Explanation	
<b>General Disclosures 2021</b>						
<b>The Organization and its Reporting Practices</b>						
	2-1 Organizational details	SR Cover Page, AR Cover Page				
	2-2 Entities included in the organization's sustainability reporting	SR Page 143				
	2-3 Reporting period, frequency and contact point	SR Page 145				
	2-4 Restatements of information	SR Page 144				
	2-5 External assurance	SR Page 146-147				
<b>Activities and Workers</b>						
GRI 2	2-6 Activities, value chain and other business relationships	SR Page 26-27				
	2-7 Employees	SR Page 77 SD Performance 2025 Page 7				Yes
	2-8 Workers who are not employees	SD Performance 2025 Page 7				Yes
<b>Governance</b>						
GRI 2	2-9 Governance structure and composition	SR Page 24-25				
	2-10 Nomination and selection of the highest governance body	<a href="#">AWC website - Corporate Governance</a>				
	2-11 Chair of the highest governance body	<a href="#">Board of Directors   Asset World Corporation (assetworldcorp-th.com)</a>				
	2-12 Role of the highest governance body in overseeing the management of impacts	SR Page 24				
	2-13 Delegation of responsibility for managing impacts	SR Page 24-25				
	2-14 Role of the highest governance body in sustainability reporting	SR Page 24-25, 142				
	2-15 Conflicts of interest	<a href="#">Prevention of Conflict of Interest Policy</a>				
	2-16 Communication of critical concerns	SR Page 94				
	2-17 Collective knowledge of the highest governance body	AR Page 522				
	2-18 Evaluation of the performance of the highest governance body	<a href="#">AWC Website-Process of evaluating the performance of the Board of Directors</a>				
	2-19 Remuneration policies	<a href="#">Nomination and Remuneration Committee Charter</a>				
	2-20 Process to determine remuneration	<a href="#">Nomination and Remuneration Committee Charter</a>				
	2-21 Annual total compensation ratio	<a href="#">AWC website - CEO and Employee Compensation Ratio</a>				
<b>Strategies, Policies and Practices</b>						
GRI 2	2-22 Statement on sustainable development strategy	SR Page 22-23				
	2-23 Policy commitments	SR Page 22				
	2-24 Embedding policy commitments	SR Page 6-11, 22-23				
	2-25 Processes to remediate negative impacts	SR Page 115-116				
	2-26 Mechanisms for seeking advice and raising concerns	<a href="#">SR Page 115-116</a> <a href="#">AWC website - Whistleblowing and SR Page 116-117</a>				
	2-27 Compliance with laws and regulations	<a href="#">AWC website - Whistleblowing and Complaint</a>				
	2-28 Membership associations	<a href="#">AWC website - Organization Contributions</a>				
	2-29 Approach to stakeholder engagement	SR Page 28-29				
	2-30 Collective bargaining agreements	SR Page 77 SD Performance 2025 Page 11				
<b>Material Topics 2021</b>						
GRI 3	3-1 Process to determine material topics	SR Page 30-33				
	3-2 List of material topics	SR Page 32-33				
<b>Economic Performance 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 112-113, 124-126				
GRI 201	201-1 Direct economic value generated and distributed	AR - Business and Performance - Revenue Structure				
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">IFRS S2 Climate-Related Disclosure</a>				

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<b>Indirect Economic Impacts 2016</b>						
GRI 3	3-3 Management of material topics	AR Page 162-163				
GRI 203	203-1 Infrastructure investments and services supported	AR Page 301				
	203-2 Significant indirect economic impacts	AR Page 174-182, 302				
<b>Procurement Practices 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 124-132				
GRI 204	204-1 Proportion of spending on local suppliers	SR Page 131	Disclosure of the proportion of procurement spent on local suppliers.	Information unavailable/incomplete	The company recognizes the importance of this data and is considering plans to develop a tracking system for future disclosure.	
<b>Anti-corruption 2016</b>						
GRI 3	3-3 Management of material topics	<a href="#">Anti-Corruption</a>				
GRI 205	205-1 Operations assessed for risks related to corruption	SR Page 113				
	205-2 Communication and training about anti-corruption policies and procedures	AR Page 203				
	205-3 Confirmed incidents of corruption and actions taken	SR Page 116				
<b>Anti-competitive Behavior 2016</b>						
GRI 3	3-3 Management of material topics	<a href="#">Business Code of Conduct</a>				
GRI 206	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Business Code of Conduct</a>				
<b>Tax 2019</b>						
GRI 3	3-3 Management of material topics	SR Page 117				
GRI 207	207-1 Approach to tax	SR Page 117 AR Page 205 - 206 <a href="#">Our Approach to Tax</a>				
	207-2 Tax governance, control, and risk management	SR Page 117 AR Page 205 - 206 <a href="#">Our Approach to Tax</a>				
	207-3 Stakeholder engagement and management of concerns related to tax	<a href="#">Our Approach to Tax</a>				
	207-4 Country-by-country reporting	<a href="#">Our Approach to Tax</a>				
<b>Energy 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 39 - 40				
GRI 302	302-1 Energy consumption within the organization	SR Page 40 - 41 SD Performance 2025 Page 1				Yes
	302-3 Energy intensity	SD Performance 2025 Page 1				Yes
	302-4 Reduction of energy consumption	SR Page 40, 43				
<b>Water and Effluents 2018</b>						
GRI 3	3-3 Management of material topics	SR Page 45				
GRI 303	303-1 Interactions with water as a shared resource	SR Page 45 - 47				
	303-2 Management of water discharge-related impacts	SR Page 45 - 47				
	303-3 Water withdrawal	SR Page 48 - 49 SD Performance 2025 Page 2				Yes
	303-4 Water discharge	SR Page 49, 52 SD Performance 2025 Page 3				Yes
	303-5 Water consumption	SR Page 48, 51 - 52 SD Performance 2025 Page 3				Yes
<b>Biodiversity 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 62 - 65				
GRI 304	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR Page 66 <a href="#">AWC website - Biodiversity Assessment</a>				
	304-2 Significant impacts of activities, products and services on biodiversity	SR Page 66 - 67 <a href="#">AWC website - Biodiversity Assessment</a>				
	304-3 Habitats protected or restored	SR Page 68 - 69 <a href="#">AWC website - Biodiversity Assessment</a>				
<b>Emissions 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 38 - 40, 42				
GRI 305	305-1 Direct (Scope 1) GHG emissions	SD Performance 2025 Page 1				Yes
	305-2 Energy indirect (Scope 2) GHG emissions	SD Performance 2025 Page 1				Yes
	305-3 Other indirect (Scope 3) GHG Emission	SD Performance 2025 Page 1				Yes
	305-4 GHG emissions intensity	SD Performance 2025 Page 1				Yes
	305-5 Reduction of GHG emissions	SR Page 41				
	305-6 Emissions of ozone-depleting substances (ODS)	SD Performance 2025 Page 1				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SD Performance 2025 Page 5-6				

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<b>Waste 2020</b>						
GRI 3	3-3 Management of material topics	SR Page 53 - 56				
GRI 306	306-1 Waste generation and significant waste-related impacts	SR Page 54, 57 - 58				
	306-2 Management of significant waste-related impacts	SR Page 57 - 59				
	306-3 Waste generated	SR Page 57 SD Performance 2025 Page 4				Yes
	306-4 Waste diverted from disposal	SR Page 57 SD Performance 2025 Page 4				Yes
	306-5 Waste directed to disposal	SR Page 57 SD Performance 2025 Page 4-5				Yes
<b>Supplier Environmental Assessment 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 130-132				
GRI 308	308-1 New suppliers that were screened using environmental criteria	SR Page 130-132				
	308-2 Negative environmental impacts in the supply chain and actions taken	SR Page 130-132				
<b>Employment 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 74-83				
GRI 401	401-1 New employee hires and employee turnover	SD Performance 2025 Page 7				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR Page 74-83 ,89-92				
	401-3 Parental leave	SD Performance 2025 Page 8				
<b>Labor/Management Relations 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 74-83				
GRI 402	402-1 Minimum notice periods regarding operational changes	<a href="#">AWC website - Human Right</a>				
<b>Occupational Health and Safety 2018</b>						
GRI 3	3-3 Management of material topics	SR Page 84-93				
GRI 403	403-1 Occupational health and safety management system	SR Page 84-93				
	403-2 Hazard identification, risk assessment, and incident investigation	SR Page 84-93				
	403-3 Occupational health services	SR Page 84-93				
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR Page 84-93				
	403-5 Worker training on occupational health and safety	SR Page 84-93				
	403-6 Promotion of worker health	SR Page 84-93				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR Page 84-93				
	403-8 Workers covered by an occupational health and safety management system	SD Performance 2025 Page 9				
	403-9 Work-related injuries	SD Performance 2025 Page 9				Yes
	403-10 Work-related ill health	SD Performance 2025 Page 10				
<b>Training and Education 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 80-83				
GRI 404	404-1 Average hours of training per year per employee	SD Performance 2025 Page 8				
	404-2 Programs for upgrading employee skills and transition assistance programs	SR Page 80-83				
	404-3 Percentage of employees receiving regular performance and career development reviews	SR Page SR Page 80-81 SD Performance 2025 Page 8				
<b>Diversity and Equal Opportunity 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 78-83				
GRI 405	405-1 Diversity of governance bodies and employees	SR Page 76-79 SD Performance 2025 Page 7				
<b>Non-discrimination 2016</b>						
GRI 3	3-3 Management of material topics	<a href="#">Business Code of Conduct</a>				
GRI 406	406-1 Incidents of discrimination and corrective actions taken	SR Page 78 - 79 No incident of discrimination in 2025				
<b>Freedom of Association and Collective Bargaining 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 74-77				
GRI 407	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR Page - 74-77				

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<b>Child Labor 2016</b>						
GRI 3	3-3 Management of material topics	<a href="#">AWC Supplier Code of Conduct</a>				
GRI 408	408-1 Operations and suppliers at significant risk for incidents of child labor	<a href="#">AWC Supplier Code of Conduct</a> - Abolition of child labor is addressed in supplier code of conduct (SCoC).				
<b>Rights of Indigenous Peoples 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 78-79				
<b>Local Communities 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 94-107				
GRI 413	413-1 Operations with local community engagement, impact assessments, and development programs	SR Page 94-107				
	413-2 Operations with significant actual and potential negative impacts on local communities	SR Page 94-107				
<b>Supplier Social Assessment 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 129-130				
GRI 414	414-1 New suppliers that were screened using social criteria	SR Page 130-132				
	414-2 Negative social impacts in the supply chain and actions taken	<a href="#">AWC Supplier Code of Conduct</a> <a href="#">AWC website - Human Right</a>				
<b>Customer Privacy 2016</b>						
GRI 3	3-3 Management of material topics	SR Page 112-113				
GRI 418	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR Page - No incidents of non-compliance concerning the health and safety impacts of products and services				