เอกสารแนบ

GRI Content Index

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Statement of use	Singha Estate Public Company Limited has reported in accordance with the GRI Standards for the period 1 January 2022 to 31 December 2025
GRI 1: used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Residential, Hospitality, Commercial, Residential, Industrial Estate & Infrastructure

GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
General Disclosure					
GRI 2: General Disclosures	2-1 Organizational details	SR Page 7 AR Page 10 – 13			
	2-2 Entities included in the organization's sustainability reporting	SR Page 22			
	2-3 Reporting period, frequency and contact point	SR Page 23			
	2-4 Restatements of information	SR Page 24			
	2-5 External assurance	SR Page 24			
	2-6 Activities, value chain and other business relationships	SR Page 8 – 9 and SR Page 25			
	2-7 Employees	ESG Performance 2025 Page 16 – 20			
	2-8 Workers who are not employees	ESG Performance 2025 Page 16 – 20			
	2-9 Governance structure and composition	AR Page 226			
	2-10 Nomination and selection of the highest governance body	AR Page 266 – 312			
	2-11 Chair of the highest governance body	AR Page 225 - 242			
	2-12 Role of the highest governance body in overseeing the management of impacts	AR Page 225 - 242			
	2-13 Delegation of responsibility for managing impacts	AR Page 226			
	2-14 Role of the highest governance body in sustainability reporting	AR Page 246			
	2-15 Conflicts of interest	AR Page 291 – 295			
	2-16 Communication of critical concerns	SR Page 73 – 74 SR Page 79 – 80			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
GRI 2: General Disclosures	2-17 Collective knowledge of the highest governance body	AR Page 270 – 273			
	2-18 Evaluation of the performance of the highest governance body	AR Page 273 – 275			
	2-19 Remuneration policies	AR Page 245 and AR Page 282 – 289			
	2-20 Process to determine remuneration	AR Page 245 and AR Page 282 – 289			
	2-21 Annual total compensation ratio	AR Page 282 – 289			
	2-22 Statement on sustainable development strategy	SR Page 3 https://singhaestate.co.th/th/sustainability			
	2-23 Policy commitments	AR Page 105 – 141 https://investor.singhaestate.co.th/th/governance			
	2-24 Embedding policy commitments	SR Page 22 - 95			
	2-25 Processes to remediate negative impacts	SR Page 79 – 80			
	2-26 Mechanisms for seeking advice and raising concerns	SR Page 28 – 33			
	2-27 Compliance with laws and regulations	SR Page 81 – 82			
	2-28 Membership associations	SR Page 34 – 36			
	2-29 Approach to stakeholder engagement	SR Page 28 – 33			
	2-30 Collective bargaining agreements	ESG Performance Page 16			
Material topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR Page 26 – 27			
	3-2 List of material topics	SR Page 26 – 27			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
Economic performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	AR Page 12 – 15			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	AR Page 12			
	201-2 Financial implications and other risks and opportunities due to climate change	AR Page 95 – 98			
	201-3 Defined benefit plan obligations and other retirement plans	SR Page 60 – 67 ESG Performance Page 16 – 20			
	201-4 Financial assistance received from government	AR Page 454			
Market presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	AR Page 32 – 46			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	-			
	202-2 Proportion of senior management hired from the local community	ESG Performance Page 19			
Indirect economic impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	AR Page 32 – 46			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	SR Page 72 – 76			
	203-2 Significant indirect economic impacts	SR Page 72 – 76 and AR Page 16 – 59			
Procurement practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 84 – 90			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers				
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 82 – 83			
	205-1 Operations assessed for risks related to corruption	SR Page 82 – 83 and AR Page 103			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	SR Page 82 – 83			
	205-3 Confirmed incidents of corruption and actions taken	SR Page 21 and SR Page 82			
Anti-competitive behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	AR Page 291 - 292			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR Page 82 – 83 and AR Page 292			
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 82			
GRI 207: Tax 2019	207-1 Approach to tax	SR Page 82			
	207-2 Tax governance, control, and risk management	SR Page 82			
	207-3 Stakeholder engagement and management of concerns related to tax	SR Page 28 – 33			
	207-4 Country-by-country reporting	AR Page 451			
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 56 - 59			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	SR Page 58			
	301-2 Recycled input materials used	SR Page 58			
	301-3 Reclaimed products and their packaging materials	SR Page 58			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 50 - 52			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR Page 50 ESG Performance Page 4 – 7			
	302-2 Energy consumption outside of the organization	ESG Performance Page 4 – 7			
	302-3 Energy intensity	ESG Performance Page 7			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
	302-4 Reduction of energy consumption	ESG Performance Page 4 – 7			
	302-5 Reductions in energy requirements of products and services	SR Page 50 - 52			
Water and effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 53 - 55			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	SR Page 53 - 55			
	303-2 Management of water discharge-related impacts	SR Page 53 - 55			
	303-3 Water withdrawal	ESG Performance Page 7 – 9			
GRI 303: Water and Effluents 2018	303-4 Water discharge	ESG Performance Page 9 – 11			
	303-5 Water consumption	ESG Performance Page 11			
Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 45 – 49			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR Page 45 – 49			
	304-2 Significant impacts of activities, products and services on biodiversity	SR Page 45 – 49			
	304-3 Habitats protected or restored	SR Page 45 – 49			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR Page 45 – 49			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 41 – 43			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG Performance Page 1			
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Performance Page 1			
	305-3 Other indirect (Scope 3) GHG emissions	ESG Performance Page 2			
	305-4 GHG emissions intensity	ESG Performance Page 3			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
	305-5 Reduction of GHG emissions	SR Page 41 – 43			
	305-6 Emissions of ozone-depleting substances (ODS)	-			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-			
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 56 – 59			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	SR Page 56 – 59			
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	SR Page 56 – 59			
	306-3 Waste generated	ESG Performance Page 14			
	306-4 Waste diverted from disposal	ESG Performance Page 14			
	306-5 Waste directed to disposal	ESG Performance Page 14 – 15			
Supplier environmental assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 84 – 90			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	SR Page 85			
	308-2 Negative environmental impacts in the supply chain and actions taken	SR Page 84 – 90			
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 60 – 67			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESG Performance Page 17 – 18			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	-			
	401-3 Parental leave	ESG Performance Page 18 – 19			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
Labor/management relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 77 – 80			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-			
Occupational health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 67 – 72			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR Page 67 – 72			
	403-2 Hazard identification, risk assessment, and incident investigation	SR Page 67 – 72			
	403-3 Occupational health services	SR Page 67 – 72			
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR Page 67 – 72			
	403-5 Worker training on occupational health and safety	ESG Performance Page 23			
	403-6 Promotion of worker health	SR Page 67 – 72			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR Page 67 – 72			
	403-8 Workers covered by an occupational health and safety management system	SR Page 67 – 72			
	403-9 Work-related injuries	ESG Performance Page 20 – 22			
	403-10 Work-related ill health	ESG Performance Page 22			
Training and education					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 60 – 67			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESG Performance Page 19 – 20			
	404-2 Programs for upgrading employee skills and transition assistance programs	SR Page 60 – 67			
	404-3 Percentage of employees receiving regular performance and career development reviews	SR Page 65 – 66			
Diversity and equal opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	AR Page 227			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESG Performance Page 16 – 17 AR Page 227			
	405-2 Ratio of basic salary and remuneration of women to men	ESG Performance Page 17			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 77 – 80			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR Page 77 – 80			
Freedom of association and collective bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 77 – 80			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR Page 77 – 80			
Child labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 77 – 80			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SR Page 77 – 80			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
Forced or compulsory labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 77 – 80			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR Page 77 – 80			
Security practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 77 – 80			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SR Page 77 – 80			
Rights of indigenous peoples					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 77 – 80			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	SR Page 77 – 80			
Local communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 72 – 76			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SR Page 72 – 76			
	413-2 Operations with significant actual and potential negative impacts on local communities	SR Page 72 – 76			
Supplier social assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 84 – 90			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SR Page 85			
	414-2 Negative social impacts in the supply chain and actions taken	SR Page 84 – 90			
Public policy					
GRI 3: Material Topics 2021	3-3 Management of material topics	https://investor.singhaestate.co.th/storage/document/governance/s-coc-th.pdf			

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GRI Standard/ Other Source	Disclosure	Reference Location	Omission		
			Requirement (s) Omitted	Reason	Explanation
GRI 415: Public Policy 2016	415-1 Political contributions	https://investor.singhaestate.co.th/storage/document/governance/s-coc-th.pdf			
Customer health and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 94 – 95			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SR Page 68 – 69			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-			
Marketing and labeling					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Page 12 – 13			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	-			
	417-2 Incidents of non-compliance concerning product and service information and labeling	-			
	417-3 Incidents of non-compliance concerning marketing communications	-			
Customer privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	https://investor.singhaestate.co.th/storage/document/governance/information-technology-policy-th.pdf			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR Page 90			
AR = e-One Report SR = Summary of 2025 Annual Report and Sustainability Report					