

GRI Content Index

Statement Of Use	KTC has reported in accordance with the GRI Standards for the period 1 January 2024 to 31 December 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No sector guidelines apply.

GRI Standard/ Other Source	Disclosure	Location			Omission			Mapped to UN SDGs	External Verification
		Sustainability Report	Form 56-1 One Report	Website	Requirement(s) Omitted	Reason	Explanation		
General Disclosures									
GRI 2: General Disclosures 2021	2-1 Organizational details	10-12							
	2-2 Entities included in the organization's sustainability reporting	10, 12, 165							
	2-3 Reporting period, frequency and contact point	10							
	2-4 Restatements of information	19, 187							
	2-5 External assurance	10, 198-199							
	2-6 Activities, value chain and other business relationships	11-13							
	2-7 Employees	164, 172-176							
	2-8 Workers who are not employees	164, 172							
	2-9 Governance structure and composition	17, 35-36, 38						16	
	2-10 Nomination and selection of the highest governance body	38						5	
	2-11 Chair of the highest governance body	36						16	
	2-12 Role of the highest governance body in overseeing the management of impacts	17, 55						16.7	
	2-13 Delegation of responsibility for managing impacts	17, 55-56						11	
	2-14 Role of the highest governance body in sustainability reporting	17							
	2-15 Conflicts of interest	42-43, 46, 51	263-264, 304					16	
	2-16 Communication of critical concerns	42-43, 46, 51, 84, 169-171							
	2-17 Collective knowledge of the highest governance body	60-61						16	
	2-18 Evaluation of the performance of the highest governance body	37	270-275						
	2-19 Remuneration policies	37	293-294, 302-303		aii-av.	Confidentiality constraints			
	2-20 Process to determine remuneration	-	293-294, 302-303						
	2-21 Annual total compensation ratio	-			a, b, c	Confidentiality constraints			
	2-22 Statement on sustainable development strategy	17						16	
	2-23 Policy commitments	45, 48, 51, 64						16	
	2-24 Embedding policy commitments	17, 45, 48, 64						16	
	2-25 Processes to remediate negative impacts	21-26, 46, 51							
	2-26 Mechanisms for seeking advice and raising concerns	46						16	
	2-27 Compliance with laws and regulations	-							
	2-28 Membership associations	30-32						16	
	2-29 Approach to stakeholder engagement	20-26						16	
	2-30 Collective bargaining agreements	182						8	

GRI Standard/ Other Source	Disclosure	Location			Omission			Mapped to UN SDGs	External Verification
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Material topics									
GRI 3: Material Topics 2021	3-1 Process to determine material topics	18-19							
	3-2 List of material topics	19							
Corporate Governance									
GRI 3: Material Topics 2021	3-3 Management of material topics	34-39							
Economic Performance									
GRI 3: Material Topics 2021	3-3 Management of material topics	166							
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	166		https://www.ktc.co.th/en/sustainability-development/sustainability-report				8	
ESG Products and Services									
GRI 3: Material Topics 2021	3-3 Management of material topics	90-93							
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	90-93						1, 3	
Financial Inclusion and Literacy									
GRI 3: Material Topics 2021	3-3 Management of material topics	110-113, 118							
GRI 203: indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	114-119						9	
Anti-Corruption and Bribery									
GRI 3: Material Topics 2021	3-3 Management of material topics	40-51							
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	40, 51, 167						16	
	205-2 Communication and training about anti-corruption policies and procedures	48-49, 167-169						16	
	205-3 Confirmed incidents of corruption and actions taken	169-171						16	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	169						16	
Operational Eco-Efficiency									
GRI 3: Material Topics 2021	3-3 Management of material topics	156-157							
GRI 302: Energy 2016	302-1 Energy consumption within the organization	188						7	✓
	302-2 Energy consumption outside of the organization	188						7	✓
	302-3 Energy intensity	156, 188						7	✓
	302-4 Reduction of energy consumption	157						7	
Water and Waste Management									
GRI 3: Material Topics 2021	3-3 Management of material topics	158-161							

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GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	158-159							
	303-2 Management of water discharge-related impacts	159							
	303-3 Water withdrawal	189-190							✓
	303-4 Water discharge	190							✓
	303-5 Water consumption	190						11	✓
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	158, 160						11	
	306-2 Management of significant waste-related impacts	160-162						11, 12	
	306-3 Waste generated	160, 191						11, 12	✓
	306-4 Waste diverted from disposal	160, 191						11, 12	✓
	306-5 Waste directed to disposal	192						11, 12	✓
Climate Strategy									
GRI 3: Material Topics 2021	3-3 Management of material topics	146-153							
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	187						3	✓
	305-2 Energy indirect (Scope 2) GHG emissions	187						3	✓
	305-3 Other indirect (Scope 3) GHG emissions	153, 187						3	✓
	305-4 GHG emissions intensity	153, 187						13	✓
	305-5 Reduction of GHG emissions	187						13	
	305-6 Emissions of ozone-depleting substances (ODS)	-	a, b, c, d		Not applicable	Data is not applicable due to KTC's nature of business.			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	a, b, c,		Not applicable	Data is not applicable due to KTC's nature of business.			
Supply Chain Management									
GRI 3: Material Topics 2021	3-3 Management of material topics	62-68							
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	65							
	308-2 Negative environmental impacts in the supply chain and actions taken	67							
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	65						5, 8, 16	
	414-2 Negative social impacts in the supply chain and actions taken	67						5, 8, 16	
Human Resource Management and Development									
GRI 3: Material Topics 2021	3-3 Management of material topics	120-133							
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	177-182						5	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	124						5	
	401-3 Parental leave	185						3, 5, 8	

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GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	186						8, 10	✓
	404-2 Programs for upgrading employee skills and transition assistance programs	126-130						8	
	404-3 Percentage of employees receiving regular performance and career development reviews	123						8	
Occupational Health and Safety									
GRI 3: Material Topics 2021	3-3 Management of material topics	134-141, 143							
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	135-139						8	
	403-2 Hazard identification, risk assessment, and incident investigation	138-139						8	
	403-3 Occupational health services	138-139						3	
	403-4 Worker participation, consultation, and communication on occupational health and safety	136-137						16	
	403-5 Worker training on occupational health and safety	140						8	
	403-6 Promotion of worker health	141-144						3	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	138-139						8	
	403-8 Workers covered by an occupational health and safety management system	135						8	
	403-9 Work-related injuries	183-184						3, 8, 16	✓
	403-10 Work-related ill health	183-184						3, 8, 16	
Human Rights									
GRI 3: Material Topics 2021	3-3 Management of material topics	102-108							
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	172-175						10, 16	
	405-2 Ratio of basic salary and remuneration of women to men	-	a, b		Confidentiality constraints			5	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	51, 108						5, 8	
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	106-108						8	
Brand and Customer Trust									
GRI 3: Material Topics 2021	3-3 Management of material topics	83-85, 87-89							
GRI 147: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	84						16	
Digital Innovation									
GRI 3: Material Topics 2021	3-3 Management of material topics	69-74, 76-79, 82							
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	74						16	
Risk and Crisis Management									
GRI 3: Material Topics 2021	3-3 Management of material topics	52-61							