GRI Content Index

GRI 102: General Disclosures

	Disclosures	Page / Website / Omission	External Assurance
Organizational Profile			
102-1	Name of the organization	SD Report cover page / back page	
102-2	Activities, brands, products, and services	SD Report page 12	
102-3	Location of headquarters	Annual Report page 62	
102-4	Location of operations	SD Report page 26-27	
102-5	Ownership and legal form	SD Report page 12	
102-6	Markets served	SD Report page 26-27	
102-7	Scale of the organization	SD Report page 18 Annual Report page 6 https://investor.thaiwah.com/financial_highlights.html	

	Disclosures	Page / Website / Omission	External Assurance
102-8	Information on employees and other workers	SD Report page 93, 97	
102-9	Supply chain	SD Report page 13	
102-10	Significant changes to the organization and its supply chain	SD Report page 34	
102-11	Precautionary principle or approach	SD Report page 36-38	
102-12	External initiatives	SD Report page 69-70	
102-13	Membership of associations	SD Report page 18	

Strategy

102-14	Statement from senior decision-maker	SD Report page 10-11	
102-15	Key impacts, risks, and opportunities	SD Report page 24-25	

Ethics and Integrity

102-16	Values, principles, standards, and norms of behaviour	SD Report page 4	

Disclosures		Page / Website / Omission	External Assurance
Governance			
102-18	Governance structure	SD Report page 32 Annual Report page 31 https://investor.thaiwah.com/organization_chart.html	
Stakeholder Engagement			
102-40	List of stakeholder groups	SD Report page 23-25	
102-41	Collective bargaining agreements	Thai Wah does not have a trade union. However, Thai Wah has its welfare committee which is composed of representatives from all levels of employees. Their responsibilities are similar to a trade union.	
102-42	Identifying and selecting stakeholders	SD Report page 13, 23	
102-43	Approach to stakeholder engagement	SD Report page 24-25	
102-44	Key topics and concerns raised	SD Report page 24-25	
Reporting Practice			
102-45	Entities included in the consolidated financial statements	Annual Report page 139-148	

Disclosures		Page / Website / Omission	External Assurance
102-46	Defining report content and topic boundaries	SD Report page 109-111	
102-47	List of material topics	SD Report page 22	
102-48	Restatements of information	Annual Report page 34	
102-49	Changes in reporting	SD Report page 29 Thai Wah has reviewed and made some changes in the relevant SDGs from the previous reporting period.	
102-50	Reporting period	SD Report page 109	
102-51	Date of most recent report	Our previous SD Report was published in April 2020.	
102-52	Reporting cycle	SD Report page 109	
102-53	Contact point for questions regarding the report	Back page	
102-54	Claims of reporting in accordance with the GRI Standards	SD Report page 109-110	
102-55	GRI content index	SD Report page 112- 122	

	Disclosures	Page / Website / Omission	External Assurance
102-56	External assurance	Annual Report page 134-138 The financial performance is reviewed by EY Office Limited	

Topic-specific Standards

	Disclosures	Page / Website / Omission	External Assurance
Economic Performance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	Annual Report page 44-49	
	103-2 The management approach and its components	Annual Report page 44-49	
	103-3 Evaluation of the management approach	Annual Report page 44-49	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	SD Report page 18 Annual Report page 6-7	

	Disclosures	Page / Website / Omission	External Assurance
Indirect Economic Impacts			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 41-59	
	103-2 The management approach and its components	SD Report page 41-59	
	103-3 Evaluation of the management approach	SD Report page 41-59	
GRI 203: Indirect Economic Impacts	203-2 Significant Indirect Economic Impacts	SD Report page 50, 59	
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 40	
	103-2 The management approach and its components	SD Report page 40	
	103-3 Evaluation of the management approach	SD Report page 40	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	SD Report page 40	

	Disclosures	Page / Website / Omission	External Assurance
Anti-corruption			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 36-39	
	103-2 The management approach and its components	SD Report page 36-39	
	103-3 Evaluation of the management approach	SD Report page 36-39	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	SD Report page 36-37	
	205-3 Confirmed incidents of corruptions and actions plan	SD report page 38	
Employment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 87-98	
	103-2 The management approach and its components	SD Report page 87-98	
	103-3 Evaluation of the management approach	SD Report page 87-98	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SD Report page 93, 97	
	401-3 Parental leave	SD report page 93	

	Disclosures	Page / Website / Omission	External Assurance

Occupational Health and Safety

	Disclosures	Page / Website / Omission	External Assurance
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 62-65	
	103-2 The management approach and its components	SD Report page 62-65	
	103-3 Evaluation of the management approach	SD Report page 62-65	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SD Report page 62-65	
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SD Report page 63	
	403-5 Worker training on occupational health and safety	SD Report page 64	

Training and Education

	Disclosures	Page / Website / Omission	External Assurance
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 87-93	
	103-2 The management approach and its components	SD Report page 87-93	
	103-3 Evaluation of the management approach	SD Report page 87-93	

	Disclosures	Page / Website / Omission	External Assurance
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SD Report page 93	
	404-2 Programs for upgrading employee skills and transition assistance program	SD Report page 91-92	

Diversity and Equal Opportunity

	Disclosures	Page / Website / Omission	External Assurance
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 87-93	
	103-2 The management approach and its components	SD Report page 87-93	
	103-3 Evaluation of the management approach	SD Report page 87-93	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SD Report page 93, 97	

Human Rights Assessment

	Disclosures	Page / Website / Omission	External Assurance
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 96-97	
	103-2 The management approach and its components	SD Report page 96-97	

	Disclosures	Page / Website / Omission	External Assurance
	103-3 Evaluation of the management approach	SD Report page 96-97	
GRI 412: Human Rights Assessment 2016	412-2 Employee training on human rights policies or procedures	SD Report page 96-97	

Local Communities

	Disclosures	Page / Website / Omission	External Assurance
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 77-85	
	103-2 The management approach and its components	SD Report page 77-85	
	103-3 Evaluation of the management approach	SD Report page 77-85	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SD Report page 82, 84	

Customer Health and Safety

	Disclosures	Page / Website / Omission	External Assurance
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 99-108	
	103-2 The management approach and its components	SD Report page 99-108	

	Disclosures	Page / Website / Omission	External Assurance
	103-3 Evaluation of the management approach	SD Report page 99-108	
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SD Report page 100	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	None	

Marketing and Labeling

	Disclosures	Page / Website / Omission	External Assurance
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its boundary	SD Report page 17, 104-105	
	103-2 The management approach and its components	SD Report page 17, 104-105	
	103-3 Evaluation of the management approach	SD Report page 17, 104-105	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SD Report page 17, 105	
	417-2 Incidents of non-compliance concerning product and service information and labeling	None	