

GRI Content Index

Advanced JAS Asset Public Company Limited has reported in accordance with the GRI Standards for the period from 1 January 2025 to 31 December 2025.

GRI Standards	Disclosure	Location [AR/SD/Website]	SDGs
General Disclosure			
GRI 2: General Disclosures 2021	2-1 Organizational details	SD Page 7	16
	2-3 Reporting period, frequency and contact point	SD Page 122	12 , 16
	2-6 Activities, value chain and other business relationships	SD Page 12	16
	2-7 Employees	SD Page 80-83 , 117-120	8 , 12 , 17
	2-8 Workers who are not employees	SD Page 84-85	8
	2-9 Governance structure and composition	SD Page 10	8,10
	2-11 Chair of the highest governance body	SD Page 2	16
	2-12 Role of the highest governance body in overseeing the management of impacts	SD Page 10	16
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	2-25 Processes to remediate negative impacts	SD Page 18-21	16
	2-25 Mechanisms for seeking advice and raising concerns	SD Page 40-41	8 , 16
2-29 Approach to stakeholder engagement	SD Page 13-15	16 , 17	
Material topics			
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	3-2 List of material topics	SD Page 17-21	12 , 16
Economic performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 33	8 , 9 , 12 , 16
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	SD Page 23	13 , 12 , 7 , 9

GRI Standards	Disclosure	Location [AR/SD/Website]	SDGs
Anti-corruption			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 44-45	16 , 8
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	SD Page 45 , 47	16
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 68	7 , 13 , 12
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SD Page 68-70	7 , 13
	302-2 Energy consumption outside of the organization	SD Page 70	7 , 13 , 12
	302-3 Energy intensity	SD Page 116	7 , 13
	302-4 Reduction of energy consumption	SD Page 69	7 , 13 , 12
Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 64	6 , 12 , 13
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	SD Page 65	6 , 12 , 13
	303-2 Management of water discharge-related impacts	SD Page 65	6
	303-5 Water consumption	SD Page 64-65 , 116	6 , 12
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 75-76	13 , 7 , 12
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SD Page 116	13 , 7
	305-2 Energy indirect (Scope 2) GHG emissions	SD Page 113	13 , 7
	305-5 Reduction of GHG emissions	SD Page 77	13 , 7 , 12
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 66	12 , 13 , 11
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	SD Page 67	12 , 13
	306-3 Waste generated	SD Page 66	12
	306-4 Waste diverted from disposal	SD Page 116	12 , 13
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GRI Standards	Disclosure	Location [AR/SD/Website]	SDGs
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 80-83	8
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SD Page 120	8
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SD Page 82-83	8
	401-3 Parental leave	SD Page 82 , 120	5 , 8
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 97	8 , 3
GRI 306: Waste 2020	403-1 Occupational health and safety management system	SD Page 98	8 , 3
	403-3 Occupational health services	SD Page 99-100	8 , 3
	403-4 Worker participation, consultation, and communication on occupational health and safety	SD Page 98	8 , 3
	403-6 Promotion of worker health	SD Page 99-100	8 , 3
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Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 90-91	4 , 8
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SD Page 119	4 , 8
	404-2 Programs for upgrading employee skills and transition assistance programs	SD Page 92-93	4 , 8
	404-3 Percentage of employees receiving regular performance and career development reviews	SD Page 121	4 , 8
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GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 86-87	5 , 10
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	SD Page 89 , 118	5 , 10
Child labor			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 84-85	8 , 16
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SD Page 84-85	8 , 16

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Local communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 111	11, 17
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SD Page 111-114	11, 17
Marketing and labeling			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 103	12, 16
Customer privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	SD Page 104-108	16, 19
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SD Page 106	16, 19