

GRI Content Index

Statement of Use
GRI 1 Used

Lease IT Public Company Limited has reported in accordance with the GRI Standards for the period between January 1, 2025 to December 31, 2025
GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION		OMISSION			MAPPED TO UN SDGs	
		56-1 One Report (TH)	ESG Performance Report (EN)	REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
General disclosures								
GRI 2: General Disclosures 2021	2-1 Organizational details	1						
	2-2 Entities included in the organization's sustainability reporting	127						
	2-3 Reporting period, frequency and contact point	8						
	2-4 Restatements of information	40-49						
	2-5 External assurance	57						
	2-6 Activities, value chain and other business relationships	1-17, 45						
	2-7 Employees	71-73					SDG 8	
	2-9 Governance structure and composition	127-128						
	2-10 Nomination and selection of the highest governance body	165-168						
	2-11 Chair of the highest governance body	129-136						
	2-12 Role of the highest governance body in overseeing the management of impacts	140-141						
	2-13 Delegation of responsibility for managing impacts	142-154						
	2-14 Role of the highest governance body in sustainability reporting	127						
	2-15 Conflicts of interest	116-117						
	2-16 Communication of critical concerns	120						
	2-17 Collective knowledge of the highest governance body	168-170						
	2-18 Evaluation of the performance of the highest governance body	170-171						
	2-19 Remuneration policies	155-156						
	2-20 Process to determine remuneration	155-156						
	2-21 Annual total compensation ratio	155-156, 158						
	2-22 Statement on sustainable development strategy	40-44, 1-3						
	2-23 Policy commitments	40-44						
	2-24 Embedding policy commitments	40-79						
	2-25 Processes to remediate negative impacts	26-39						
	2-26 Mechanisms for seeking advice and raising concerns	46-48, 120-121						
	2-27 Compliance with laws and regulations	7-8						
	2-29 Approach to stakeholder engagement	46-48						
	Material topics							
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	41, 48-49					
3-2 List of material topics		41, 48-49						
Economic performance								
GRI 3: Material Topics 2021	3-3 Management of material topics	45-49						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	10-12						
	201-2 Financial implications and other risks and opportunities due to climate change	35-38						
Anti-corruption								
GRI 3: Material Topics 2021	3-3 Management of material topics	180-185						
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	180-185						
	205-2 Communication and training about anti-corruption policies and procedures	183-185, 69-70						
	205-3 Confirmed incidents of corruption and actions taken	180-185, 124-126						
Tax								
GRI 207: Tax 2019	207-1 Approach to tax	61						
	207-2 Tax governance, control, and risk management	61						
Energy								
GRI 3: Material Topics 2021	3-3 Management of material topics	51-52						
GRI 302: Energy 2016	302-1 Energy consumption within the organization	51-52					SDG 8, SDG 13	
	302-4 Reduction of energy consumption	51-52					SDG 8, SDG 13	
Water and effluents								
GRI 3: Material Topics 2021	3-3 Management of material topics	52						
GRI 303: Water and	303-1 Interactions with water as a shared resource	52-53						

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION		OMISSION			MAPPED TO UN SDGs
		56-1 One Report (TH)	ESG Performance Report (EN)	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	52-53					
	303-5 Water consumption	52-53					
Emissions							
GRI 3: Material Topics 2021	3-3 Management of material topics	55-58					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	56-57					SDG 3, SDG 13
	305-2 Energy indirect (Scope 2) GHG emissions	56-57					SDG 3, SDG 13
	305-3 Other indirect (Scope 3) GHG emissions	56-57					SDG 3, SDG 13
	305-4 GHG emissions intensity	57					SDG 13
	305-5 Reduction of GHG emissions		16				SDG 13
Waste							
GRI 3: Material Topics 2021	3-3 Management of material topics	53-54					
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts						
	306-3 Waste generated	53-54					
	306-4 Waste diverted from disposal	53-54					
	306-5 Waste directed to disposal	53-54					
Employment							
GRI 3: Material Topics 2021	3-3 Management of material topics	65-73					
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	71-73					SDG 5, SDG 8
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	158-160					SDG 8
Occupational health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	62					
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	64-66					
	403-3 Occupational health services	64-66, 71					
	403-4 Worker participation, consultation, and communication on occupational health and safety	64-66, 71					
	403-5 Worker training on occupational health and safety	64-66, 71					
	403-6 Promotion of worker health	62, 64-66, 71, 123					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	62, 64-66, 71, 123					
	403-9 Work-related injuries	73					
	403-10 Work-related ill health	73					SDG 3, SDG 8
Training and education							
GRI 3: Material Topics 2021	3-3 Management of material topics	65-73					
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	68, 72					SDG 4, SDG 5, SDG 8
	404-2 Programs for upgrading employee skills and transition assistance programs	68-70					SDG 8
Diversity and equal opportunity							
GRI 3: Material Topics 2021	3-3 Management of material topics	71-72					
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	71-72					
Non-discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	65-68					
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	65-68					
Freedom of association and collective bargaining							
GRI 3: Material Topics 2021	3-3 Management of material topics	122-123					
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	122-123					
Child labor							
GRI 3: Material Topics 2021	3-3 Management of material topics	122-123, 63-64					

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION		OMISSION			MAPPED TO UN SDGs
		56-1 One Report (TH)	ESG Performance Report (EN)	REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	63-64					
Forced or compulsory labor							
GRI 3: Material Topics 2021	3-3 Management of material topics	122-123					
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	63-64					
Security practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	64-66					
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	64-66					
Marketing and labeling							
GRI 3: Material Topics 2021	3-3 Management of material topics	118, 77-78					
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	118					
Customer privacy							
GRI 3: Material Topics 2021	3-3 Management of material topics	73-75, 78-79					
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	74, 78-79					SDG 16