

# MINOR SUSTAINABILITY REPORT 2025: MATERIAL ASPECTS AND BOUNDARIES

## Subsidiaries, Affiliates and Joint Venture Companies included in the Sustainability Report

Companies <sup>(1)</sup>	Material Aspects							
	1	2	3	4	5	6	7	8
Minor International Public Company Limited	●	●	●	●	●	●	●	●
Minor Supply Chain Solutions Limited	● <sup>(2)</sup>		●	●	●	●	●	●
<b>Minor Hotels</b>								
Minor Hotel Group Limited	●	●	●	●	●	●	●	●
Asian Institute of Hospitality Management Co., Ltd.	●		●	●	●	●		●
Baan Boran Chiangrai Limited	●	●	●	●	●	●		●
Bai Dai Tourism Company Limited	●		●	●	●	●		●
Cardamom Tented Camp Co., Ltd.	● <sup>(2)</sup>	●			●	●		●
Harbour View Corporation Limited	●		●	●	●	●		●
Hua Hin Village Limited	●		●	●	●	●		●
Jada Resort and Spa (Private) Limited	●	●	●	●	●	●		●
Lodging Management (Mauritius) Limited	●	●	●	●	●	●		●
Maerim Terrace Resort Limited	● <sup>(2)</sup>	●	●	●	●	●		●
MHG Desaru Hotel Sdn. Bhd.	●		●	●	●	●		●
MHG Lesotho (Proprietary) Limited	●		●	●	●	●		●
MHG Phuket Limited	●	●	●	●	●	●		●
MI Squared Limited	●	●	●	●	●	●		●
Minor Hotel Group Gaborone (Proprietary) Limited	●		●	●	●	●		●
Minor Hotel Group MEA DMCC	●	●	●	●	●	●		●
Minor Hotels Australasia Limited	●		●	●	●	●		●
Minor Hotels Europe and Americas S.A. <sup>(3)</sup>	●		●	●	●	●	●	●
Minor Hotels Zambia Limited	●	●	●	●	●	●		●
Minor Sky Rider Limited	●		●	●	●	●		●
MSpa International Limited	●		●	●	●	●		●
PH Resorts (Private) Ltd.	●	●	●	●	●	●		●
Plexus Maldives Private Limited	●	●	●	●	●	●		●
PT. Wika Realty Minor Development	●		●	●	●	●		●
Rajadamri Hotel Public Company Limited	●		●	●	●	●		●
Rani Minor Holding Limited	●	●	●	●	●	●		●
Royal Garden Plaza Limited	●		●	●	●	●		●
Samui Resort and Spa Limited	●		●	●	●	●		●

### Aspects

1. Climate, Water & marine, Circular economy
2. Biodiversity conservation
3. Own workforce - Labor practice & human rights, Talent attraction & retention, Employee development
4. Own workforce - Health & safety
5. Communities - Local development
6. Customers - Product safety and Wellness
7. Sustainable Supply Chain
8. Corporate Governance, Anti-corruption, Cybersecurity & Data privacy

Companies <sup>(1)</sup>	Material Aspects							
	1	2	3	4	5	6	7	8
Sands Hotels (Proprietary) Limited	●		●	●	●	●		●
Siam Success Realty Ltd.	●		●	●	●	●		●
Tanzania Tourism and Hospitality Investment Limited	● <sup>(2)</sup>	●	●	●	●	●		●
Vietnam Hotel Projekt B.V.	●	●	●	●	●	●		●
Zanzibar Tourism and Hospitality Investment Limited	● <sup>(2)</sup>	●	●	●	●	●		●
Armin Systems Limited	●		●	●	●	●		●
Minor Corporation Public Company Limited	●		●	●	●	●		●
Minor Fashion Limited	●		●	●	●	●		●
Minor Lifestyle Limited	●		●	●	●	●		●
<b>Minor Food</b>								
The Minor Food Group Public Company Limited	●		●	●	●	●	●	●
Art of Baking Co., Ltd.	● <sup>(2)</sup>							●
Burger (Thailand) Limited	●		●	●	●	●		●
GAGA Beverage (Thailand) Co., Ltd.	●		●	●	●	●		●
Liwa Minor Food & Beverage LLC	●		●		●	●		●
MF Café and Restaurant Limited	●		●	●	●	●		●
MFG International Holding (Singapore) Pte Ltd	●		●	●	●	●		●
Minor Dairy Limited	●		●	●	●	●	●	●
Minor DKL Food Group Pty. Ltd.	●		●	●	●	●	●	●
Minor DQ Limited	●		●	●	●	●		●
Minor Food (Seychelles) Limited	●		●	●	●	●		●
Minor Food Group (Singapore) Pte. Ltd.	●		●		●	●		●
Minor Food Holding Co., Ltd.	●		●	●	●	●		●
NMT Limited	●		●	●	●	●		●
Pecan Deluxe (Thailand) Limited	● <sup>(2)</sup>		●		●			●
S&P Syndicate Public Company Limited	● <sup>(2)</sup>							
Select Service Partner Limited	● <sup>(2)</sup>					●		●
Swensen's (Thai) Limited	●		●	●	●	●		●

<sup>(1)</sup> For ease of reporting purpose, subsidiaries of holding companies will be disclosed under the holding company

<sup>(2)</sup> Included in GHG Emission Scope 3

<sup>(3)</sup> Information available either in Minor Sustainability Report 2025, or in Minor Hotels Europe & Americas Consolidated Management Report 2025

# MINOR SUSTAINABILITY REPORT 2025: GRI CONTENT INDEX

All GRI Disclosures in the table refer to GRI Standards 2021

GRI Standard/ Other Source	Disclosure	Location			Omission			Assurance
		AR <sup>(1)</sup>	SR <sup>(2)</sup>	Website	Requirement(s) Omitted	Reason	Explanation	
<b>General Disclosures</b>								
GRI 2: General Disclosures 2021	2-1 Organizational details	1, 4 - 9, 26 - 51, 66	7 - 9	<a href="https://www.minor.com/en/our-business/business-overview">https://www.minor.com/en/our-business/business-overview</a>				
	2-2 Entities included in the organization's sustainability reporting	4 - 9	7 - 9					
	2-3 Reporting period, frequency and contact point	-	15					
	2-4 Restatements of information	-	-					
	2-5 External assurance	-	126 - 129					
	2-6 Activities, value chain and other business relationships	134	12 - 13					
	2-7 Employees	53, 138 - 139, 180 - 182, 199 - 200, 338, 420 - 422	11, 32 - 50					
	2-8 Workers who are not employees	-	51 - 52					
	2-9 Governance structure and composition	18 - 19, 187	18 - 19	<a href="https://www.minor.com/en/management/board-of-directors">https://www.minor.com/en/management/board-of-directors</a> <a href="https://www.minor.com/en/about/management-structure">https://www.minor.com/en/about/management-structure</a>				
	2-10 Nomination and selection of the highest governance body	165 - 170, 195 - 196	-	<a href="https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf">https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf</a>				
	2-11 Chair of the highest governance body	18 - 19, 187	-	<a href="https://www.minor.com/en/management/board-of-directors">https://www.minor.com/en/management/board-of-directors</a> <a href="https://www.minor.com/en/about/management-structure">https://www.minor.com/en/about/management-structure</a>				
	2-12 Role of the highest governance body in overseeing the management of impacts	177 - 187, 190 - 192	-	<a href="https://www.minor.com/en/about-us/board-and-management/group-organization-chart">https://www.minor.com/en/about-us/board-and-management/group-organization-chart</a>				
	2-13 Delegation of responsibility for managing impacts	187, 196, 293 - 294	18 - 19	<a href="https://www.minor.com/storage/download/charters/20230117-mint-sustainability-and-risk-management-en.pdf">https://www.minor.com/storage/download/charters/20230117-mint-sustainability-and-risk-management-en.pdf</a>				
	2-14 Role of the highest governance body in sustainability reporting	187, 196	18 - 19	<a href="https://www.minor.com/storage/download/charters/20230117-mint-sustainability-and-risk-management-en.pdf">https://www.minor.com/storage/download/charters/20230117-mint-sustainability-and-risk-management-en.pdf</a>				
	2-15 Conflicts of interest	177 - 178, 210 - 211	-	<a href="https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf">https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf</a>				

<sup>(1)</sup> AR: 2025 Annual Report (Form 56-1 One Report): <https://mint.listedcompany.com/misc/one-report/mint-one-report-2025-en.pdf>

<sup>(2)</sup> SR: 2025 Sustainability Report: <https://www.minor.com/storage/download/sustainability-reports/2025/mint-sd-en.pdf>

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		AR <sup>(1)</sup>	SR <sup>(2)</sup>	Website	Requirement(s) Omitted	Reason	Explanation	
	2-16 Communication of critical concerns	182, 184 - 185, 212 - 213	105	<a href="https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf">https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf</a>				
	2-17 Collective knowledge of the highest governance body	205 - 207, 247 - 262	-					
	2-18 Evaluation of the performance of the highest governance body	169 - 170	-					
	2-19 Remuneration policies	198 - 199, 209 - 210	-	<a href="https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf">https://www.minor.com/storage/download/guidelines/20221220-cg-guidelines-en.pdf</a>				
	2-20 Process to determine remuneration	198 - 199, 291 - 292	20	<a href="https://www.minor.com/en/management/nominating-and-corporate-governance-committee">https://www.minor.com/en/management/nominating-and-corporate-governance-committee</a> <a href="https://www.minor.com/en/management/compensation-committee">https://www.minor.com/en/management/compensation-committee</a>				
	2-21 Annual total compensation ratio	167 - 168, 170, 199, 209 - 210, 395	-					
	2-22 Statement on sustainable development strategy	52 - 53, 134	21 - 22	<a href="https://www.minor.com/storage/download/corporate-policies/20230523-mint-sustainability-development-policy-en.pdf">https://www.minor.com/storage/download/corporate-policies/20230523-mint-sustainability-development-policy-en.pdf</a>				
	2-23 Policy commitments	75, 98, 109 - 110, 134 - 135, 137, 165, 173, 177 - 178, 182 - 186, 285	28 - 30	<a href="https://www.minor.com/en/corporate-governance/corporate-policies">https://www.minor.com/en/corporate-governance/corporate-policies</a>				
	2-24 Embedding policy commitments	-	28 - 30					
	2-25 Processes to remediate negative impacts	178 - 179, 182, 184 - 185, 212 - 213	50	<a href="https://www.minor.com/en/corporate-governance/whistleblowing">https://www.minor.com/en/corporate-governance/whistleblowing</a>				
	2-26 Mechanisms for seeking advice and raising concerns	178 - 179, 182, 184 - 185, 212 - 213	105, 117	<a href="https://www.minor.com/en/corporate-governance/whistleblowing">https://www.minor.com/en/corporate-governance/whistleblowing</a>				
	2-27 Compliance with laws and regulations	-	54, 78, 103, 105 - 107, 117					
	2-28 Membership associations	-	122 - 125					
	2-29 Approach to stakeholder engagement	134 - 135, 178 - 186	23 - 24, 26 - 27	<a href="https://www.minor.com/en/sustainability/stakeholder-engagement">https://www.minor.com/en/sustainability/stakeholder-engagement</a>				
	2-30 Collective bargaining agreements	-	45	<a href="https://www.minor.com/storage/download/corporate-policies/20220407-human-rights-policy-en.pdf">https://www.minor.com/storage/download/corporate-policies/20220407-human-rights-policy-en.pdf</a>				

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GRI Standard/ Other Source	Disclosure	Location			Omission			Assurance
		AR <sup>(1)</sup>	SR <sup>(2)</sup>	Website	Requirement(s) Omitted	Reason	Explanation	
<b>Material Topics</b>								
GRI 3: Material Topics 2021	3-1 Process to determine material topics	-	23 - 24, 26 - 27	<a href="https://www.minor.com/en/sustainability/stakeholder-engagement">https://www.minor.com/en/sustainability/stakeholder-engagement</a>				
	3-2 List of material topics	-	25	<a href="https://www.minor.com/en/sustainability/our-reporting/materiality-assessment">https://www.minor.com/en/sustainability/our-reporting/materiality-assessment</a>				
<b>Economic Performance</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	10 - 11, 20 - 25, 125 - 128	10					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	10 - 11, 20 - 25	10					
	201-2 Financial implications and other risks and opportunities due to climate change	125 - 128	10, 65 - 68					
	201-3 Defined benefit plan obligations and other retirement plans	338, 420 - 422	45 - 46					
	201-4 Financial assistance received from government	-	-					
<b>Market Presence</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-					
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	-	-					
<b>Indirect Economic Impacts</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	137 - 139	56 - 61					
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	137 - 139	56 - 61					
	203-2 Significant indirect economic impacts	137 - 139	56 - 61, 116					
<b>Procurement Practices</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-					
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	-	-					

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<b>Anti-corruption</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	129 - 130, 182 - 183, 212	25, 29, 98, 104 - 105, 107					
GRI 205: Anti-corruption	205-1 Operations assessed for risks related to corruption	129 - 130	107					
	205-2 Communication and training about anti-corruption policies and procedures	182 - 183, 212	106	<a href="https://www.minor.com/storage/download/corporate-policies/20250107-anti-fraud-corruption-policy-en.pdf">https://www.minor.com/storage/download/corporate-policies/20250107-anti-fraud-corruption-policy-en.pdf</a>				
	205-3 Confirmed incidents of corruption and actions taken	-	105					
<b>Anti-competitive Behavior</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-	<a href="https://www.minor.com/storage/download/corporate-policies/20250107-anti-fraud-corruption-policy-en.pdf">https://www.minor.com/storage/download/corporate-policies/20250107-anti-fraud-corruption-policy-en.pdf</a>				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-					
<b>Tax</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	10 - 11, 110 - 133, 339, 427 - 435	29, 100	<a href="https://www.minor.com/storage/download/corporate-policies/tax-governance-framework-policy.pdf">https://www.minor.com/storage/download/corporate-policies/tax-governance-framework-policy.pdf</a>				
GRI 207: Tax 2019	207-1 Approach to tax	-	29, 100	<a href="https://www.minor.com/storage/download/corporate-policies/tax-governance-framework-policy.pdf">https://www.minor.com/storage/download/corporate-policies/tax-governance-framework-policy.pdf</a>				
	207-2 Tax Governance, control, and risk management	10 - 11, 110 - 133, 339, 427 - 435	29, 100	<a href="https://www.minor.com/storage/download/corporate-policies/tax-governance-framework-policy.pdf">https://www.minor.com/storage/download/corporate-policies/tax-governance-framework-policy.pdf</a>				
	207-3 Stakeholder engagement and management of concerns related to tax	-	-					
	207-4 Country-by-country reporting	-	101					

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<b>Materials</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	52 - 53, 134 - 136	25					
GRI 301: Materials 2016	301-1 Materials used by weight or volume	-	113					●
	301-2 Recycled input materials used	-	-					
	301-3 Reclaimed products and their packaging materials	-	-					
<b>Energy</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	52 - 53, 134 - 136	25, 28, 65 - 67					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	136	71 - 73, 77, 79, 93					●
	302-2 Energy consumption outside of the organization	-	71 - 73					
	302-3 Energy intensity	136	69, 71, 79, 93					
	302-4 Reduction of energy consumption	136	71 - 72					
	302-5 Reduction in energy requirements of products and services	-	-					
<b>Water and Effluents</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	52 - 53, 134 - 136	25, 28, 76 - 81					
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	-	-					
	303-2 Management of water discharge-related impacts	-	78					
	303-3 Water withdrawal	136	81					●
	303-4 Water discharge	-	81					
	303-5 Water consumption	-	81					●
<b>Biodiversity</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	52 - 53, 134 - 136	25, 28, 82 - 87					
GRI 101: Biodiversity 2024	101-1 Policies to half and reverse biodiversity loss	-	28, 82					
	101-2 Management of biodiversity impacts	-	83					
	101-3 Access and benefit-sharing	-	-					
	101-4 Identification of biodiversity impacts	-	83					
	101-5 Locations with biodiversity impacts	-	84					
	101-6 Direct drivers of biodiversity loss	-	-					
	101-7 Changes to the state of biodiversity	-	95					
	101-8 Ecosystem services	-	-					

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<b>Emissions</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	52 - 53, 134 - 136	25, 28, 65 - 67					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	-	73					●
	305-2 Energy indirect (Scope 2) GHG emissions	-	73					●
	305-3 Other indirect (Scope 3) GHG emissions	-	73					
	305-4 GHG emissions intensity	52, 136	71					●
	305-5 Reduction of GHG emissions	52, 136	71					
	305-6 Emissions of ozone-depleting substances (ODS)	-	-					
	305-7 Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	-	75					
<b>Waste</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	52 - 53, 134 - 136	25, 28, 88 - 92					
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	-	88 - 94					
	306-2 Management of significant waste-related impacts	-	89					
	306-3 Waste generated	-	92					●
	306-4 Waste diverted from disposal	136	92					●
	306-5 Waste directed to disposal	-	92					●
<b>Supplier Environmental Assessment</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	25, 28, 99, 108 - 110					
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	-	108 - 110					●
	308-2 Negative environmental impacts in the supply chain and actions taken	-	110					●

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<b>Employment</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	308, 316, 338, 420 - 422, 428 - 429	25, 28, 44					
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	-	11, 44					●
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	308, 316, 338, 420 - 422, 428 - 429	45 - 46					
	401-3 Parental leave	-	49					
<b>Labor/Management Relations</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-	<a href="https://www.minor.com/storage/download/corporate-policies/20220407-human-rights-policy-en.pdf">https://www.minor.com/storage/download/corporate-policies/20220407-human-rights-policy-en.pdf</a>				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-	-					
<b>Occupational Health and Safety</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	138	25, 28, 39, 41 - 43, 48 - 49, 51 - 52	<a href="https://www.minor.com/storage/download/sustainability-reports/2022/ohs-management-system-en.pdf">https://www.minor.com/storage/download/sustainability-reports/2022/ohs-management-system-en.pdf</a>				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	129	41 - 43					
	403-2 Hazard identification, risk assessment, and incident investigation	128, 129	41, 43					
	403-3 Occupational health services	-	49					
	403-4 Worker participation, consultation, and communication on occupational health and safety	-	41 - 43					
	403-5 Worker training on occupational health and safety	-	41, 43					
	403-6 Promotion of worker health	181, 182	42, 55					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	110					
	403-8 Workers covered by an occupational health and safety management system	129, 137	19, 28, 34, 41, 43					
	403-9 Work-related injuries	138	48, 52					●
	403-10 Work-related ill health	138	48, 52					●

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		AR <sup>(1)</sup>	SR <sup>(2)</sup>	Website	Requirement(s) Omitted	Reason	Explanation	
<b>Training and Education</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	180 - 181	25, 28, 34 - 37					
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	-	47					
	404-2 Programs for upgrading employee skills and transition assistance programs	180 - 181	40 - 41, 47, 54 - 55					
	404-3 Percentage of employees receiving regular performance and career development reviews	-	37					●
<b>Diversity and Equal Opportunity</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	18 - 19, 166 - 167, 188, 203, 291	25, 28, 34 - 37, 102					
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	18 - 19, 166 - 167, 188, 203, 291	43, 45					
	405-2 Ratio of basic salary and remuneration of women to men	-	-					
<b>Non-discrimination</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	134, 137, 183	25, 28, 34 - 37, 102					
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	-	50					
<b>Freedom of Association and Collective Bargaining</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	134, 137, 183	25, 28, 34 - 37, 102					
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	-	45	<a href="https://www.minor.com/storage/download/corporate-policies/20220407-human-rights-policy-en.pdf">https://www.minor.com/storage/download/corporate-policies/20220407-human-rights-policy-en.pdf</a>				
<b>Child Labor</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	134, 137, 183	25, 28, 34 - 37, 99, 102					
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	-	-					

<sup>(1)</sup> AR: 2025 Annual Report (Form 56-1 One Report): <https://mint.listedcompany.com/misc/one-report/mint-one-report-2025-en.pdf>

<sup>(2)</sup> SR: 2025 Sustainability Report: <https://www.minor.com/storage/download/sustainability-reports/2025/mint-sd-en.pdf>

GRI Standard/ Other Source	Disclosure	Location			Omission			Assurance
		AR <sup>(1)</sup>	SR <sup>(2)</sup>	Website	Requirement(s) Omitted	Reason	Explanation	
<b>Forced or Compulsory Labor</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	134, 137, 183	25, 28, 30, 34 - 37, 102					
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	-					
<b>Security Practices</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-					
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	-	-					
<b>Rights of Indigenous Peoples</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-					
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-	-					
<b>Local Communities</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	137 - 139, 184	25, 53 - 54					
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	-	54 - 56, 58 - 61					
	413-2 Operations with significant actual and potential negative impacts on local communities	-	54					
<b>Supplier Social Assessment</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	137 - 139, 179	25, 30, 108 - 110					
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	-	109 - 110					●
	414-2 Negative social impacts in the supply chain and actions taken	-	110					●

<sup>(1)</sup> AR: 2025 Annual Report (Form 56-1 One Report): <https://mint.listedcompany.com/misc/one-report/mint-one-report-2025-en.pdf>

<sup>(2)</sup> SR: 2025 Sustainability Report: <https://www.minor.com/storage/download/sustainability-reports/2025/mint-sd-en.pdf>

GRI Standard/ Other Source	Disclosure	Location			Omission			Assurance
		AR <sup>(1)</sup>	SR <sup>(2)</sup>	Website	Requirement(s) Omitted	Reason	Explanation	
<b>Public Policy</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	29 - 30, 107					
GRI 415: Public Policy 2016	415-1 Political contributions	-	30, 107	<a href="https://www.minor.com/storage/download/corporate-policies/20250107-anti-fraud-corruption-policy-en.pdf">https://www.minor.com/storage/download/corporate-policies/20250107-anti-fraud-corruption-policy-en.pdf</a> <a href="https://www.minor.com/storage/download/corporate-policies/mint-donation-and-sponsorship-guidelines-en.pdf">https://www.minor.com/storage/download/corporate-policies/mint-donation-and-sponsorship-guidelines-en.pdf</a>				
<b>Customer Health and Safety</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	137 - 139, 178 - 179	25, 114 - 115, 119 - 120					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	178	-					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-	117					
<b>Marketing and Labeling</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	-	-					
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	-	111 - 113					
	417-2 Incidents of non-compliance concerning product and service information and labeling	-	117					
	417-3 Incidents of non-compliance concerning marketing communications	-	117					
<b>Customer Privacy</b>								
GRI 3: Material Topics 2021	3-3 Management of material topics	115 - 116, 185	25, 98					
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	106					

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<sup>(2)</sup> SR: 2025 Sustainability Report: <https://www.minor.com/storage/download/sustainability-reports/2025/mint-sd-en.pdf>