

Example : Scenarios for SET50 Index

- Listed company A is triggered as SET50 on December 2025 and June 2026 Index Review Period, Listed company A will be obligated to collect relevant data in financial year 2026 for reporting in 2027.
- Listed company B is triggered as SET50 on December 2025 Index Review Period, but later on the company is declassified from SET50. The duty for disclosing sustainability-related information remains. Thus, Listed company B will be obligated to collect relevant data in financial year 2026 for reporting in 2027 as well.
- Listed company C is not triggered as SET50 index on December 2025 Index Review Period but triggered on June 2026 Index Review Period, Listed company C will be obligated to collect relevant data in financial year 2026 for reporting in 2027 as well.

Example : Scenarios for SET100 Index

- Listed company D is triggered as SET100 on December 2026 and June 2027 Index Review Period, Listed company D will be obligated to collect relevant data in financial year 2027 for reporting in 2028.
- Listed company E is triggered as SET100 on December 2026 Index Review Period, but later on the company is declassified from SET100. The duty for disclosing sustainability-related information remains. Thus, Listed company E will be obligated to collect relevant data in financial year 2027 for reporting in 2028 as well.
- Listed company F is not triggered as SET100 index on December 2026 Index Review Period but triggered on June 2027 Index Review Period, Listed company F will be obligated to collect relevant data in financial year 2027 for reporting in 2028 as well.

Example : Scenarios for IPO¹

- Company G becomes a listed company on August 2025 and is triggered as SET50 Index on June 2026 Index Review Period, such company will be obligated to collect relevant data in financial year 2026 for reporting in 2027.
- Company G becomes the listed company on May 2026 and is triggered as SET50 or SET100 Index on December 2026 Index Review Period, such company will be obligated to collect relevant data in financial year 2027 for reporting in 2028.

¹ Unless otherwise, one of the fundamental qualifications to be used as calculation component is the listed company shall be listed on the Stock Exchange of Thailand for not less than six months.