

Global Compliance Survey 2025 — Thailand Report

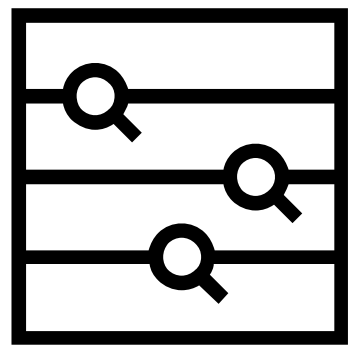
Navigating the evolving compliance landscape



pwc.com/th/compliancesurvey2025



Our respondents



36

responses from Thailand



By line of defense

14

responses from
the first line

20

responses from
the second and
third line

2

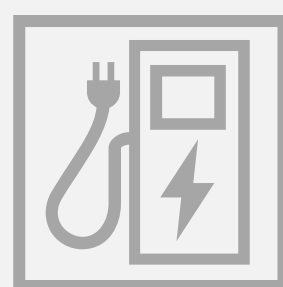
from other
committee members
(audit, compliance
and risk committees)

By industry



7

financial service companies



7

energy, utilities and resources companies



5

industrials and services companies



4

consumer market companies



5

technology, media and
telecommunications companies



1

healthcare company



7

companies in other industries

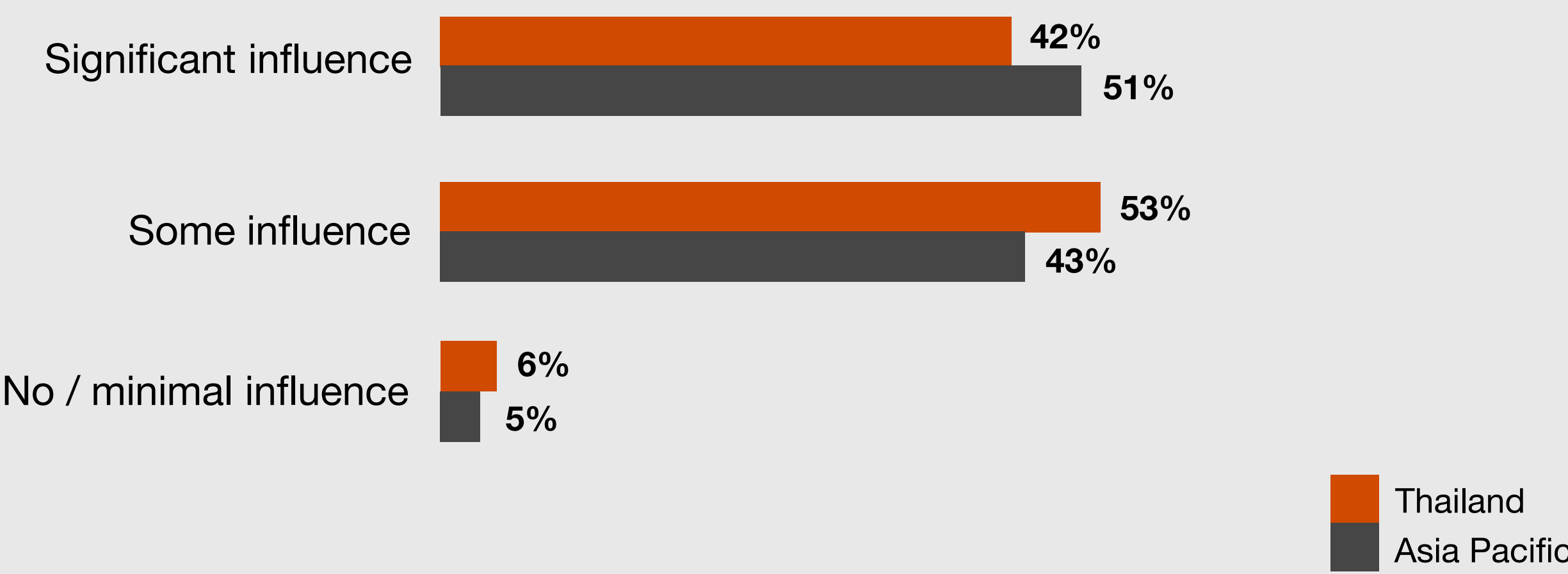
Compliance innovation is at the forefront of companies' organisational strategy as executives embrace new approaches to navigate complex global regulations. With a significant percentage of leaders acknowledging the need for digital transformation and support for evolving business models, the emphasis on strategic compliance is becoming increasingly vital. This is underscored by results from [PwC's Global Compliance Survey 2025](#), which gathered insights from 36 executives across diverse industries in [Thailand](#), highlighting the importance of compliance in driving robust business performance and resilience.

Current compliance landscape

In today’s fast-paced business world, organisations must navigate a constantly evolving compliance landscape that demands agility and foresight. The growing complexity of regulatory requirements has forced companies to shift their focus and resources to manage these rules. This challenge is particularly evident in Thailand, where 75% of businesses report increased compliance obligations in the past three years. These complex regulations can create several concerns, particularly related to IT systems and how data is managed and maintained. It puts a strain on companies' ability to adapt to new rules and can divert management's attention away from important compliance issues.

Not only does capturing trends and entering new markets help companies increase their profit, but investing in compliance is also strategic, as it plays a role in shaping business strategies.

Q. In your opinion, what level of influence does Compliance leadership have in your organisation, particularly in relation to strategic business decisions and changes?



In Thailand, when it comes to making strategic decisions in organisations, the compliance function mainly acts as a consultant rather than being directly involved in the decision-making process. In fact, 53% of compliance leaders in Thailand say they have ‘some influence’ on these decisions. While more than half of compliance leaders in the Asia Pacific report having ‘significant influence’ on strategic business decisions.



Compliance operating model

Compliance operating models can differ in how they function, but they all aim to create stakeholder value, help achieve business goals and ensure regulations are followed. Compliance operating models in Thailand are similar to ones in the Asia Pacific region. According to the surveyed companies in Thailand:

44%

have centralised compliance within the organisation, operating as a shared service.

36%

have established coordinated compliance networks, reflecting consistent governance regardless of location.

14%

embed their compliance function within various teams without coordination between them.

6%

lack a clear organisational structure for compliance activities.

In the Asia Pacific region, management has seen significant benefits from using centralised or coordinated compliance models, including better decision-making (61%), greater awareness (61%), and improved transparency (55%).



Future business development

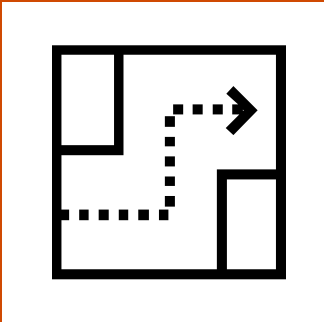
Technology is inevitably essential for organisational growth. In the next three years, digital transformation will be a key initiative that requires compliance involvement, with 64% of surveyed companies in Thailand and 71% in the Asia Pacific recognising its importance.



In line with [the PwC’s 28th Annual Global CEO Survey 2025 – Thailand](#), CEOs have concentrated on expanding their customer base, developing innovative products or services, and targeting new market channels over the past five years. To support business development, 61% of surveyed companies plan to have the compliance function play a role in business model innovation and 58% said this function would be involved in new product development. Effectively engaging compliance is crucial for managing risks, ensuring successful launches, preserving value and overcoming economic challenges.

However, amongst Asia Pacific companies, 51% prioritise compliance involvement in partnerships and alliances.

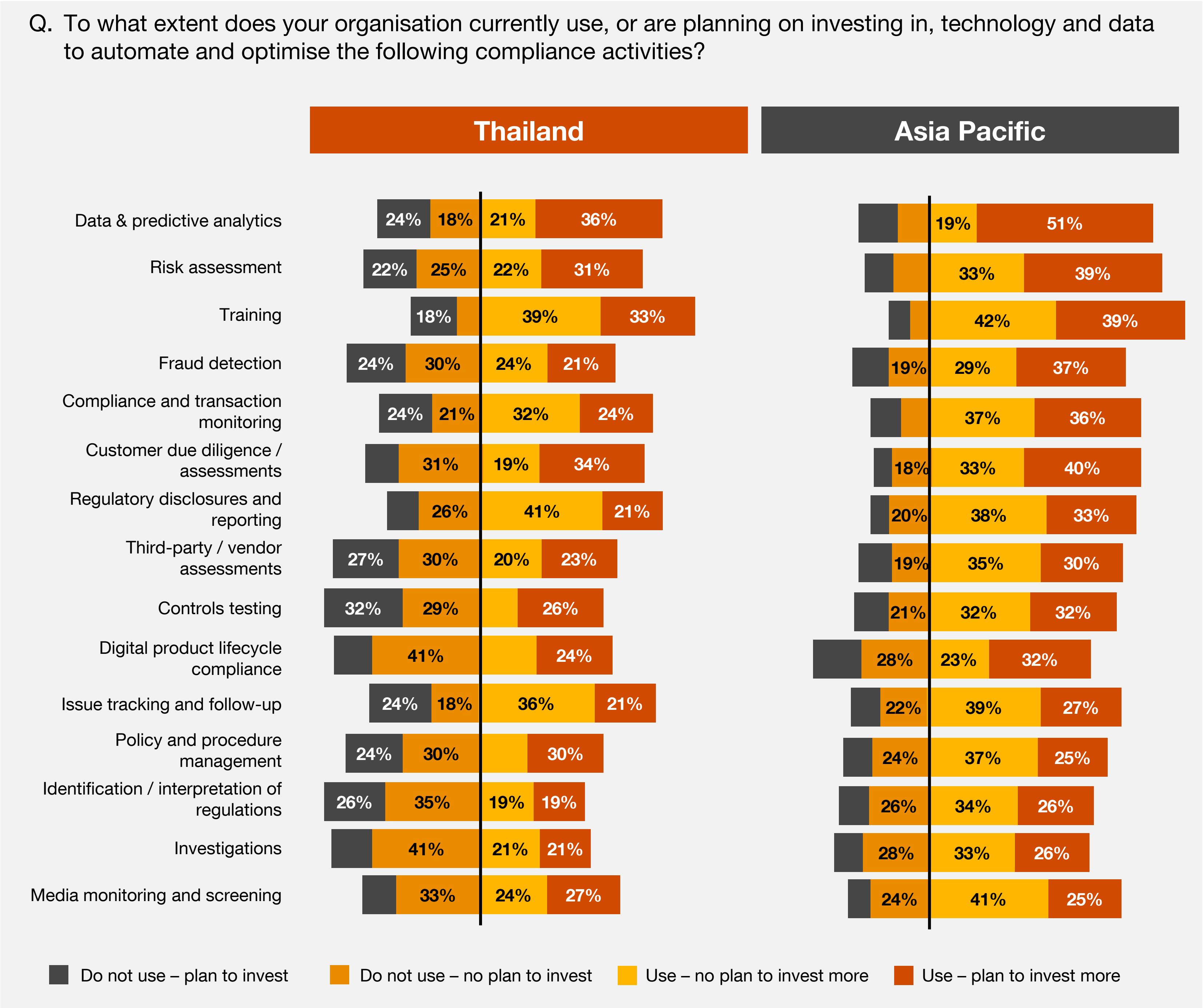
When considering the role of compliance in the development of new business models and products or services, compliance teams in Thailand are engaged at various stages, but their involvement is most significant in the following-launch stage (58%). In contrast, 67% of Asia Pacific teams involve the compliance function earlier during the pre-launch phase and 52% at the development stage.



Late involvement might create compliance risks: issues may be identified after products are in the market, leading to more costly remediation rather than prevention.

Compliance technology and data

Companies recognise that data plays a vital role in their business activities and decision-making. However, challenges remain, including the complexity and disaggregation of data across organisations noted by 58% of surveyed companies, the availability of data (53%) and the lack of technology or tools to support data use (44%). These issues hinder management's ability to effectively use data within the organisation.



Even though technology is key enabler for growth, compliance technology adoption in Thailand still lags behind the Asia Pacific region. When it comes to the areas where technology is used for compliance activities, organisations in Thailand primarily incorporate it in:

- Compliance training (72% vs. 81% in the Asia Pacific).
- Regulatory disclosures and reporting (62% vs. 71% in the Asia Pacific).
- Issue tracking and follow-up (57% vs. 66% in the Asia Pacific).

According to [PwC's 28th Annual Global CEO Survey 2025 – Thailand](#), CEOs expressed concerns over macroeconomic volatility, cyber risks, inflation and technological disruption over the next 12 months, which might delay investment in technology. Many Thai organisations, therefore, still have 'no plans to invest' in technology, especially for compliance investigations, as stated by 41% of surveyed companies, and identification and interpretation of regulations– highlighted by another 35%. While organisations in the Asia Pacific demonstrate more advanced technology adoption, particularly in compliance training (81%), risk assessment (72%) and data and predictive analytics (70%), organisations in Thailand remain behind in this regard.





This significant compliance technology gap could hinder the ability of organisations in Thailand to manage regulatory challenges, especially as they focus on new business models and product innovation.

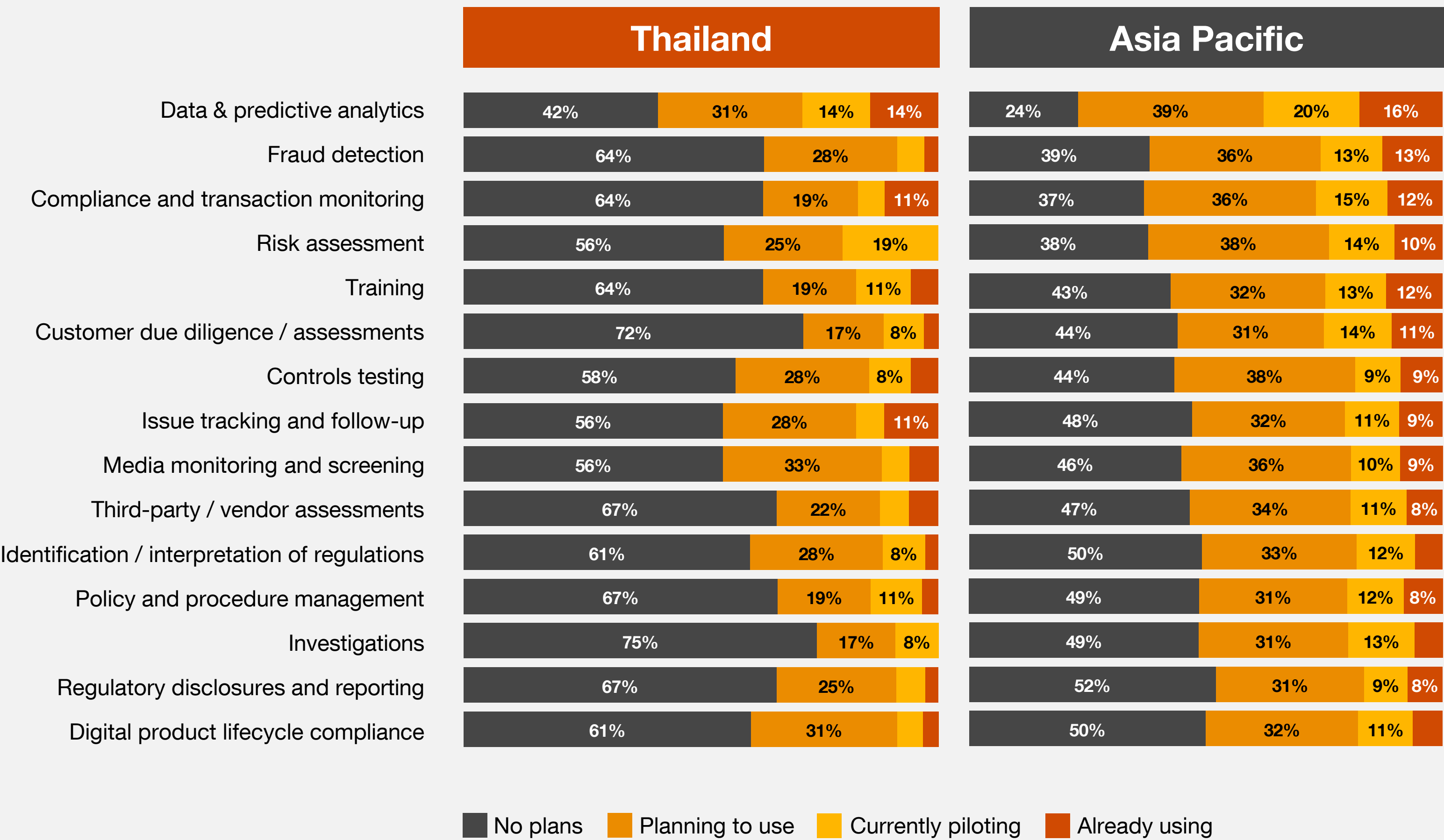
Companies in Thailand that invested in compliance technology experienced various benefits, including efficiency, cost savings, faster regulatory reactions and coordination – with the most significant enhancements being:

- Improved visibility for risk management and associated activities (59% vs. 67% in the Asia Pacific).
- Faster identification of, and response to compliance issues (56% vs. 57% in the Asia Pacific).
- More insightful information and better-quality reports (53% vs. 44% in the Asia Pacific).

Only 6% of surveyed companies in Thailand hadn't experienced benefits from compliance technology investment.

AI adoption for compliance functions

Q. Is your organisation planning or using, or already using, artificial intelligence (AI) in any of the following areas?



Although the [PwC’s 28th Annual Global CEO Survey 2025 – Thailand](#) revealed that 73% of businesses have used generative AI (GenAI) to assist in business operations over the past 12 months, the application of AI to compliance processes was still limited to 30% of respondents. What surveyed companies in Thailand are concerned about when it comes to the use of artificial intelligence for compliance purposes:

75%
on data privacy
(56% in Asia Pacific)

58%
on accountability
(32% in Asia Pacific)

53%
on AI governance
(42% in Asia Pacific)

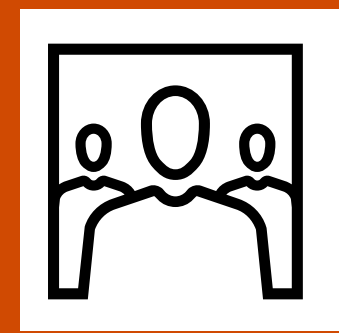
These concerns correlate with Thailand's lower AI adoption rates, highlighting a significant technology gap. Enhancing AI governance and internal data protection to prevent data leaks is crucial for advancing technology application in business and compliance. Management must balance the opportunities and risks associated with AI adoption. This aligns with concerns highlighted in the [2025 Global Digital Trust Insights](#) report, which cites a lack of standardised policies for GenAI, insufficient internal controls and risk management, and challenges in integrating AI with existing systems.

Organisational compliance culture

An organisational compliance culture aims to minimise legal risks, enhance reputation, foster trust, ensure ethical behaviour and promote a positive environment. Such factors will ultimately driving long-term sustainability and success. The largest percentage of surveyed companies in Thailand (44%) consider its compliance culture to be at the ‘medium’ level.

How can we enhance and improve compliance culture?

Good compliance isn’t just about following rules, it’s about fostering a culture where doing the right thing is expected. Most respondents (75%) emphasised the crucial role of senior management sponsorship in enhancing compliance culture and awareness, followed by employee training (53%). A total of 33% highlighted the importance of clear compliance policies, procedures and guidance.



The tone set at the top and robust governance structures are highly influential in fostering compliance awareness.

Maintaining an effective compliance function

When asked about the skills and experience needed to maintain effective compliance, communication and collaboration are the top priorities for Thailand at 61%. In contrast, other Asia-Pacific countries focused more on technical skills such as specialist compliance, as well as regulatory, risk, legal and audit experience (60%).

Top 5 most important skills and experience needed to maintain effective compliance

| | Thailand | Asia Pacific |
|---|---|---|
| 1 | Communication and collaboration skills 61% | Specialist compliance/ regulatory, risk, legal, audit experience 60% |
| 2 | Data management and analytics skills 53% | Industry knowledge and business acumen 48% |
| 3 | Critical-thinking and professional skepticism 47% | Communication and collaboration skills 46% |
| 4 | Technology capabilities 44% | Critical-thinking and professional skepticism 43% |
| 5 | Specialist compliance/ regulatory, risk, legal, audit experience 39% | Data management and analytics skills 41% |
| | Industry knowledge and business acumen 39% | |

Thailand anticipates a skills gap in the next 12 months to be in line with its most important skills to maintain effective compliance. The skills gaps includes how to manage data within an organisation and analytical skills for compliance tasks (39%), communication and collaboration for personnel (33%) and its technological capabilities for daily compliance work (31%). Therefore, management should consider enhancing its people’s capabilities in these areas.

Current compliance maturity

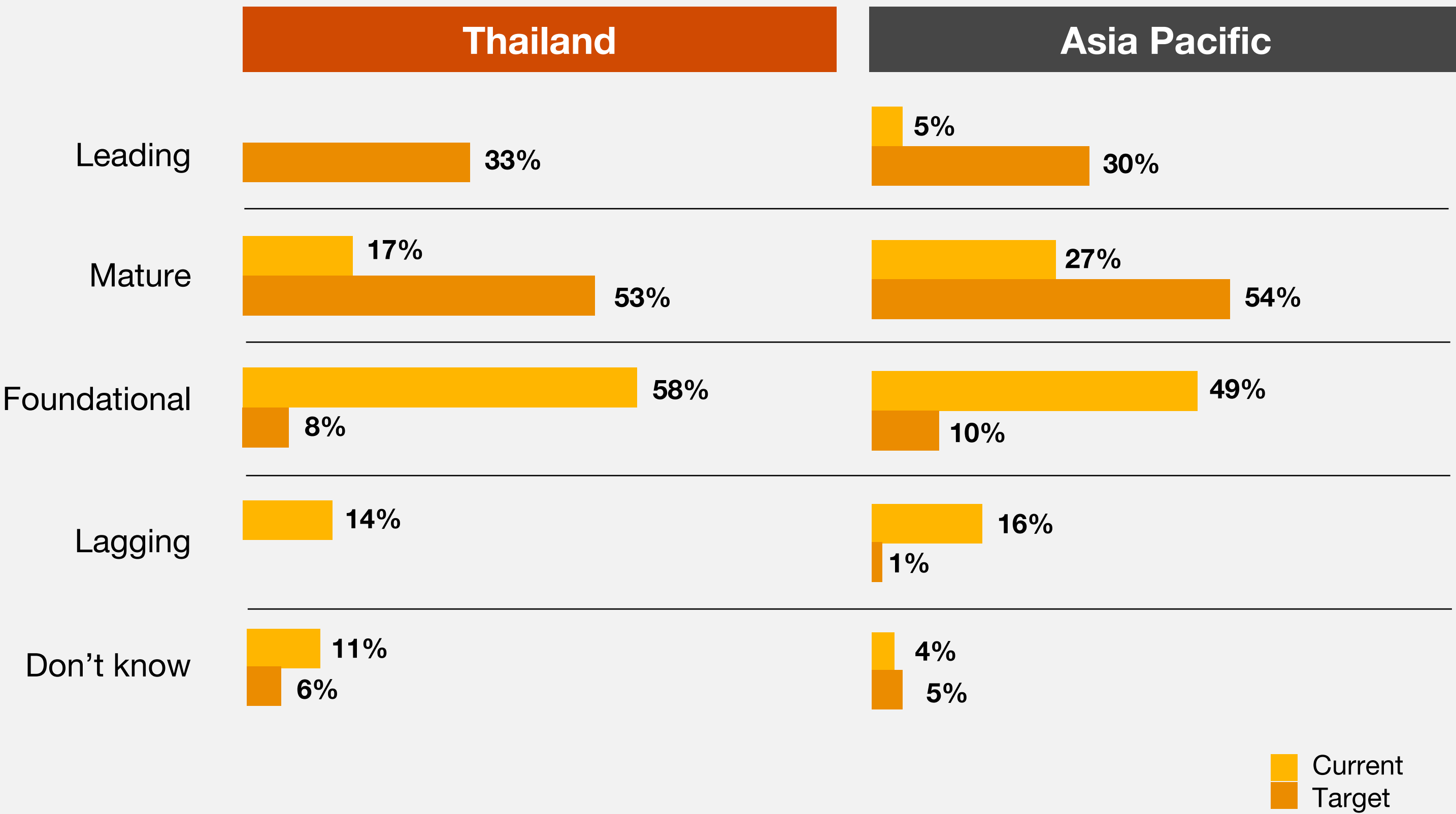
High compliance maturity enhances compliance and business risk management, ensures regulatory adherence, boosts credibility with stakeholders, and fosters operational efficiency and trust. Most surveyed organisations in Thailand rate their compliance maturity as being at the ‘foundational’ level (58%), with ambitious 3-year targets to reach ‘mature’ (53%) and ‘leading’ levels (33%), matching responses from the Asia Pacific region.

Three key factors to drive maturity progression are:



Q. Which of the following best describes the overall current level of maturity of your organisation’s compliance capabilities?

Q. Which of the following best describes your organisation’s target level of maturity in the next 3 years?



Key takeaways – your next steps

01

Enhance compliance influence

Boost compliance leaders' role in business decisions.

02

Invest in technology

Focus on technology investments for compliance, including data and analytics.

03

Strengthen compliance culture

Promote a strong compliance culture with senior management support, employee training, and clear policies.

04

Develop future skills

Build skills to tackle new regulations, risks, and business models over the next three years.

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About the Compliance Survey 2025

PwC conducted a survey of 1,802 executives globally to obtain their perspectives on compliance practices, challenges and ways they are evolving to remain fit for the future. Our survey results represent feedback from:

- Thailand: 36 executives in the first, second and third line of defense, including business leaders (40%), chief audit executives (28%), chief risk officers (14%), chief compliance officers (6%) and general counsels or heads of legal (6%).
- Asia Pacific: 402 executives in the first, second and third line of defense, including business leaders (34%), chief compliance officers (19%), chief risk officers (16%), chief audit executives (14%) and general counsels or heads of legal (5%).

In this report, some figures in the charts may not total 100% due to rounding percentages.