

GRI CONTENT INDEX

Global Reporting Initiative: Core Options



GRI Standards Disclosure		IR	2020 Disclosure			SDGs
Number	Title		2020 ISR / URL	Page	Details / Omission	
General Disclosure						
1. Organizational Profile						
102-1	Name of the organization	Organizational overview and external environment	Company Homepage https://www.gpscgroup.com/en/home	-		
102-2	Activities, brands, products, and services	Organizational overview and external environment Business Model	GPSC Project https://www.gpscgroup.com/en/business/project	-		
102-3	Location of headquarters	Organizational overview and external environment	Company Homepage https://www.gpscgroup.com/en/home	-		
102-4	Location of operations	Organizational overview and external environment	Project Worldmap https://www.gpscgroup.com/th/business/project/worldmap	-		
102-5	Ownership and legal form	Organizational overview and external environment	Shareholder Structure https://investor-th.gpscgroup.com/shareholdings.html	-		
102-6	Markets served	Organizational overview and external environment	Project Worldmap https://www.gpscgroup.com/th/business/project/worldmap	-		
102-7	Scale of the organization	Organizational overview and external environment	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		
102-8	Information on employees and other workers	Organizational overview and external environment	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		5, 8
102-9	Supply chain	Organizational overview and external environment Business Model	Supply Chain Management https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		8, 17
102-10	Significant changes to the organization and its supply chain	Organizational overview and external environment	Milestone https://www.gpscgroup.com/th/about/milestone	-		8, 17
102-11	Precautionary Principle or approach	Organizational overview and external environment	Risk and Crisis Management https://www.gpscgroup.com/th/sustainability/economic/risk-and-crisis-management	-		16
102-12	External initiatives	Organizational overview and external environment	Stakeholder Engagement https://www.gpscgroup.com/th/sustainability/stakeholder-engagement	-		17
102-13	Membership of associations	Organizational overview and external environment	Contribution to Associations https://www.gpscgroup.com/th/sustainability/economic/contribution-to-associations Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		17
2. Strategy						
102-14	Statement from senior decision-maker	Strategy and resource allocation Outlook	Integrated Sustainability Report - CEO Message	6-7		
102-15	Key impacts, risks, and opportunities	Business Model Risks and opportunities Strategy and resource allocation	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc Annual Report 2020 - Emerging Risks (P.93-94)	-		
3. Ethics and Integrity						
102-16	Values, principles, standards, and norms of behaviour	Purpose Vision	Vision and Mission https://www.gpscgroup.com/th/about/vision	-		16
102-17	Mechanisms for advice and concerns about ethics	Mission Purpose Vision Mission	Whistle-Blowing Measures https://www.gpscgroup.com/th/cg/whistle-blowing	-		16
4. Governance						
102-18	Governance structure	Governance	Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance	-		16
102-19	Delegating authority	Governance	Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance	-		16
102-20	Executive-level responsibility for economic, environmental, and social topics	Governance	Integrated Sustainability Report - CEO Message Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance	6-7		16
102-21	Consulting stakeholders on economic, environmental, and social topics	Governance	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	-		17
102-22	Composition of the highest governance body and its committees	Governance	Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		

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102-23	Chair of the highest governance body	Governance	Board of Directors https://www.gpscgroup.com/en/about/directors	-		
102-24	Nominating and selecting the highest governance body	Governance	Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance GPSC Corporate Governance Manual and Code of Conduct (p.36-39) and https://www.gpscgroup.com/en/open/post/93/attachment	-		16
102-25	Conflicts of interest	Governance	GPSC Corporate Governance Manual and Code of Conduct (p.64-67) and https://www.gpscgroup.com/en/open/post/93/attachment	-		16
102-26	Role of highest governance body in setting purpose, values, and strategy	Governance	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	-		
102-27	Collective knowledge of highest governance body	Governance	Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance	-		16
102-28	Evaluating the highest governance body's performance	Governance	Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance	-		16
102-29	Identifying and managing economic, environmental, and social impacts	Governance	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	-		16
102-30	Effectiveness of risk management processes	Governance	Risk and Crisis Management https://www.gpscgroup.com/th/sustainability/economic/risk-and-crisis-management	-		16
102-31	Review of economic, environmental, and social topics	Governance	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	-		
102-32	Highest governance body's role in sustainability reporting	Governance	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	-		16
102-35	Remuneration policies	Governance	The Nomination and Remuneration Committee Charter https://www.gpscgroup.com/Uploads/elFinder/about_us/board/nomination_and_remuneration_committee/The%20Nomination%20and%20Remuneration%20Committee%20Charter.pdf	-		16
102-36	Process for determining remuneration	Governance	Corporate Governance https://www.gpscgroup.com/en/sustainability/economic/corporate-governance	-		
102-38	Annual total compensation ratio	Governance	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustainability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		
5. Stakeholder Engagement						
102-40	List of stakeholder groups	Stakeholder relationships (Principle)	Stakeholder Engagement https://www.gpscgroup.com/th/sustainability/stakeholder-engagement	-		16, 17
102-41	Collective bargaining agreements	Stakeholder relationships (Principle) Human	Stakeholder Engagement https://www.gpscgroup.com/th/sustainability/stakeholder-engagement Our Employee https://www.gpscgroup.com/th/sustainability/social/our-employees	-		16, 17
102-42	Identifying and selecting stakeholders	Stakeholder relationships (Principle)	Stakeholder Engagement https://www.gpscgroup.com/th/sustainability/stakeholder-engagement	-		16, 17
102-43	Approach to stakeholder engagement	Stakeholder relationships (Principle) Social and Relationship	Stakeholder Engagement https://www.gpscgroup.com/th/sustainability/stakeholder-engagement	-		16, 17
102-44	Key topics and concerns raised	Stakeholder relationships (Principle)	Stakeholder Engagement https://www.gpscgroup.com/th/sustainability/stakeholder-engagement	-		16, 17
6. Reporting Practice						
102-45	Entities included in the consolidated financial statements	Risks and opportunities Basis of preparation and presentation	Annual Report 2020: The boundary of the consolidated financial statements is included in GPSC and its subsidiaries.	-		
102-46	Defining report content and topic Boundaries	Risks and opportunities	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	-		
102-47	List of material topics	Basis of preparation Business Model Risks and opportunities Basis of preparation and presentation	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	-		
102-48	Restatements of information		Sustainability performance data are changed due to changes in calculation methodology, reporting boundaries. Please visit GPSC sustainability performance data https://www.gpscgroup.com/Uploads/elFinder/sustainability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf for more information	-		
102-49	Changes in reporting	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4		
102-50	Reporting period	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4		
102-51	Date of most recent report	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4		
102-52	Reporting cycle	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4		
102-53	Contact point for questions regarding the report	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4		
102-54	Claims of reporting in accordance with the GRI Standards	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4		

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102-56	External assurance		Integrated Sustainability Report - External Assurance	40-42		
Management Approach						
103-1	Explanation of the material topic and its Boundary	Outlook Innovation	Integrated Sustainability Report - Materiality Assessment Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc	15-17		
103-2	The management approach and its components	Outlook Innovation	GPSC Sustainability - Economic https://www.gpscgroup.com/th/sustainability/economic GPSC Sustainability - Environmental https://www.gpscgroup.com/th/sustainability/environmental GPSC Sustainability - Social https://www.gpscgroup.com/th/sustainability/social	-		
103-3	Evaluation of the management approach	Outlook Innovation	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		
Economics						
Economic Performance						
201-1	Direct economic value generated and distributed	Social and Relationship	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		8
Anti-corruption						
205-3	Confirmed incidents of corruption and actions taken	Governance	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		16
Environment						
Energy						
302-1	Energy consumption within the organization	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12, 13
302-3	Energy intensity	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12, 13
Water (2019)						
303-1	Interactions with water as a shared resource	Natural	Environmental Management https://www.gpscgroup.com/th/sustainability/environmental/environmental-responsibility	-		6, 12
303-2	Management of water discharge-related impacts	Natural	Environmental Management https://www.gpscgroup.com/th/sustainability/environmental/environmental-responsibility	-		6, 12
303-3	Water withdrawal	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12
303-4	Water discharge	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12
303-5	Water consumption	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12
Emissions						
305-1	Direct (Scope 1) GHG emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		13
305-2	Energy indirect (Scope 2) GHG emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		13
305-3	Other indirect (Scope 3) GHG emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		13
305-4	GHG emissions intensity	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		13
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12
Effluents and Waste (2020)						
306-1	Waste generation and significant waste-related impacts	Natural	Environmental Management https://www.gpscgroup.com/th/sustainability/environmental/environmental-responsibility	-		12
306-2	Management of significant waste-related impacts	Natural	Environmental Management https://www.gpscgroup.com/th/sustainability/environmental/environmental-responsibility	-		12
306-3	Waste generated	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12
306-4	Waste diverted from disposal	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibability/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12

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306-5	Waste direct to disposal	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12
Environmental Compliance						
307-1	Non-compliance with environmental laws and regulations	Natural	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		12
Social						
Employment						
401-1	New employee hires and employee turnover	Human	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		3, 5, 8
Occupational Health and Safety (2018)						
403-1	Occupational health and safety management system	Human	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-		3, 8
403-2	Hazard identification, risk assessment and incident investigation	Human	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-		3, 8
403-3	Occupational health services	Human	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-		3, 8
403-4	Worker participation, consultation, and communication on occupational health and safety	Human	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-		3, 8
403-5	Worker training on occupational health and safety	Human	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-		3, 8
403-6	Promotion of worker health	Human	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-		3, 8
403-7	Prevention of worker health and safety impacts directly linked by business	Human	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-		3, 8
403-9	Work-related injuries	Human	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		3, 8
403-10	Work-related ill health	Human	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		3, 8
Training and Education						
404-1	Average hours of training per year per employee	Human	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		4
Diversity and Equal Opportunity						
405-1	Diversity of governance bodies and employees	Governance Human	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		5
Local Communities						
413-1	Operations with local community engagement, impact assessments, and development programs	Social and Relationship	Corporate Social Responsibility https://www.gpscgroup.com/th/sustainability/social/community-responsibility	-		11
Public Policy						
415-1	Political contributions	Governance	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		16
Sector Disclosure: Electric Utilities						
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		7
EU2	Net energy output broken down by primary energy sources and by regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		7
EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		7
EU11	Average generation efficiency of thermal plants by energy source and regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		7
EU17	Days worked by contractor and subcontractor employees involved in construction, operation & maintenance	Social and Relationship	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		8
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Social and Relationship	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		8
EU25	Number of injuries and fatalities to the public involving company assets, including legal judgements, settlements and pending	Human	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		3, 8
EU28	Power outage frequency	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		7
EU29	Average power outage duration	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		7
EU30	Average plant availability factor by energy source and by regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/Uploads/elFinder/sustaibility/sustainability_reporting/20210401-gpsc-sustainability-performance-data-2020.pdf	-		7