GRI CONTENT INDEX

Global Reporting Initiative: Core Options

Number	Title	IR	2021 ISR / URL	Page	Details / Omission	SDGs
			2021 Disclosure			
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	Business Portfolio https://www.gpscgroup.com/en/business/project?category=2 https://www.gpscgroup.com/en/business/project?category=3 https://www.gpscgroup.com/en/business/project?category=4 https://www.gpscgroup.com/en/business/project?category=5	-	-	-
102-5	Ownership and legal form	Organizational overview and external environment	Shareholder Structure https://www.gpscgroup.com/en/investor-relations/shareholder-information/shareholder-structure	-	-	-
102-6	Markets served	Organizational overview and external environment	Business Portfolio https://www.gpscgroup.com/en/business/project?category=2 https://www.gpscgroup.com/en/business/project?category=3 https://www.gpscgroup.com/en/business/project?category=4 https://www.gpscgroup.com/en/business/project?category=5	-	-	-
102-7	Scale of the organization	Organizational overview and external environment	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-
102-8	Information on employees and other workers	Organizational overview and external environment	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	5, 8
102-9	Supply chain	Organizational overview and external environment Business Model	Supply Chain Management https://www.gpscgroup.com/en/sustainability/economic/supply-chain-management Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	8, 17
102-10	Significant changes to the organization and its supply chain	Organizational overview and external environment	Milestone https://www.gpscgroup.com/en/about/milestone	-	-	8, 17
102-11	Precautionary Principle or approach	Organizational overview and external environment	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16
102-12	External initiatives	Organizational overview and external environment	Stakeholder Engagement https://www.gpscgroup.com/en/sustainability/stakeholder-engagement	-	-	17
102-13	Membership of associations	Organizational overview and external environment	Contribution to Associations https://www.gpscgroup.com/en/sustainability/economic/contribution-to-associations Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	17
2. Strategy						
102-14	Statement from senior decision-maker	Strategy and resource allocation Outlook	Integrated Sustainability Report - CEO Message	6-7	-	8
102-15	Key impacts, risks, and opportunities	Business Model Risks and opportunities Strategy and resource allocation	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment One Report 2021 - Emerging Risks (P.X98 - 99)	-	-	8
3. Ethics and Integrity						
102-16	Values, principles, standards, and norms of behaviour	Purpose Vision Mission	Vision and Mission https://www.gpscgroup.com/en/about/vision Corpoarate Value https://www.gpscgroup.com/en/about/corporate-value	-	-	16
102-17	Mechanisms for advice and concerns about ethics	Purpose Vision Mission	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16
4. Governance						
102-18	Governance structure	Governance	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16

Number	Title	IR	2021 ISR / URL	Page	Details / Omission	SDGs
			2021 Disclosure			
102-19	Delegating authority	Governance	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16
102-20	Executive-level responsibility for economic, environmental, and social topics	Governance	Integrated Sustainability Report - CEO Message Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	6-7	-	16
102-21	Consulting stakeholders on economic, environmental, and social topics	Governance	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment	-	-	17
102-22	Composition of the highest governance body and its committees	Governance	Board of Directors https://www.gpscgroup.com/en/management/board-of-directors	-	-	16
102-23	Chair of the highest governance body	Governance	Board of Directors https://www.gpscgroup.com/en/management/board-of-directors	-	-	16
102-24	Nominating and selecting the highest governance body	Governance	GPSC Corporate Governance Manual and Code of Conduct (p.36-39) https://www.gpscgroup.com/storage/download/cg/good-coporate-governance-policy/gpsc-coporate-governance-manual-and-code-of-conduct-2020-en.pdf	-	-	16
102-25	Conflicts of interest	Governance	GPSC Corporate Governance Manual and Code of Conduct (p.64-67) https://www.gpscgroup.com/storage/download/cg/good-coporate-governance-policy/gpsc-coporate-governance-manual-and-code-of-conduct-2020-en.pdf	-	-	16
102-26	Role of highest governance body in setting purpose, values, and strategy	Governance	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment	-	-	16
102-27	Collective knowledge of highest governance body	Governance	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16
102-28	Evaluating the highest governance body's performance	Governance	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16
102-29	Identifying and managing economic, environmental, and social impacts	Governance	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment	-	-	16
102-30	Effectiveness of risk management processes	Governance	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16
102-31	Review of economic, environmental, and social topics	Governance	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment	-	-	16
102-32	Highest governance body's role in sustainability reporting	Governance	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment	-	-	16
102-36	Process for determining remuneration	Governance	Governance, Risk Management and Compliance https://www.gpscgroup.com/en/sustainability/economic/governance-risk-and-compliance	-	-	16
102-38	Annual total compensation ratio	Governance	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	16
5. Stakeholder Engagement						
102-40	List of stakeholder groups	Stakeholder relationships (Principle)	Stakeholder Engagement https://www.gpscgroup.com/en/sustainability/stakeholder-engagement	-	-	16, 17
102-41	Collective bargaining agreements	Stakeholder relationships (Principle) Human	Workforce Development and well-Being https://www.gpscgroup.com/en/sustainability/social/workforce-development-and-well-being	-	-	16, 17
102-42	Identifying and selecting stakeholders	Stakeholder relationships (Principle)	Stakeholder Engagement https://www.gpscgroup.com/en/sustainability/stakeholder-engagement	-	-	16, 17
102-43	Approach to stakeholder engagement	Stakeholder relationships (Principle) Social and Relationship	Stakeholder Engagement https://www.gpscgroup.com/en/sustainability/stakeholder-engagement	-	-	16, 17
102-44	Key topics and concerns raised	Stakeholder relationships (Principle)	Stakeholder Engagement https://www.gpscgroup.com/en/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	One Report 2021: 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 Basis of preparation and presentation	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment	-	-	-
102-47	List of material topics	Business Model Risks and opportunities Basis of preparation and presentation	Materiality Assessment https://www.gpscgroup.com/en/sustainability/gpsc-sustainability/materiality-assessment	-	-	-
102-48	Restatements of information	Organizational overview and external environment	Sustainability performance data are changed due to changes in calculation methodology, reporting boundaries. Please visit GPSC sustainability performance data (https://www.gpscgroup.com/en/downloads/sustainability-performance-data)	-	-	-

Number	Title	IR	2021 Disclosure 2021 ISR / URL	Page	Details / Omission	SDGs
102-49	Changes in reporting	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4-5	-	-
102-50	Reporting period	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4-5	-	-
102-51	Date of most recent report	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4-5	-	-
102-52	Reporting cycle	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4-5	-	-
102-53	Contact point for questions regarding the report	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4-5	-	-
102-54	Claims of reporting in accordance with the GRI Standards	Organizational overview and external environment	Integrated Sustainability Report - About This Report	4-5	-	-
102-55	GRI content index	Organizational overview and external environment	This page	-	-	-
102-56	External assurance	Organizational overview and external environment	Integrated Sustainability Report - External Assurance	65 - 67	-	-
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/en/sustainability/gpsc-sustainability/materiality-assessment	12-13	-	-
103-2	The management approach and its components	Outlook / Innovation	GPSC Website https://www.gpscgroup.com/en/home Tap: Sustainability Sub-Tab: Economic, Environmental, and Social	-	-	-
103-3	Evaluation of the management approach	Outlook / Innovation	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-
Economics						
Economic Performance						
201-1	Direct economic value generated and distributed	Social and Relationship	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	8
Indirect Economic Impacts						
201-2	Financial implications and other risks and opportunities due to climate change	Governance	Integrated Sustainability Report - TCFD Intex	62-63	-	13
Anti-corruption						
205-2	Communication and training about anti-corruption policies and procedures	Governance	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	16
205-3	Confirmed incidents of corruption and actions taken	Governance	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	16
Environment						
Energy						
302-1	Energy consumption within the organization	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12, 13
302-3	Energy intensity	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12, 13
Water (2018)						
303-1	Interactions with water as a shared resource	Natural	Environmental Management https://www.gpscgroup.com/en/sustainability/environmental/environmental-management	-	-	6, 12
303-2	Management of water discharge-related impacts	Natural	Environmental Management https://www.gpscgroup.com/en/sustainability/environmental/environmental-management	-	-	6, 12
303-3	Water withdrawal	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
303-4	Water discharge	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
303-5	Water consumption	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
Biodiversity						
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside	Natural	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	14, 15
304-2	Significant impacts of activities, products, and services on biodiversity	Natural	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	14, 15
304-3	Habitats protected or restored	Natural	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	14, 15
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Natural	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	14, 15
Emissions						

| Number | Title | IR | 2021 Disclosure | | | SDGs |
			2021 ISR / URL	Page	Details / Omission	
305-1	Direct (Scope 1) GHG emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	13
305-2	Energy indirect (Scope 2) GHG emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	13
305-3	Other indirect (Scope 3) GHG emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	13
305-4	GHG emissions intensity	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	13
305-7	Nitrogen oxides (NO_X), sulfur oxides (SO_X), and other significant air emissions	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
Effluents and Waste (2020)						
306-1	Waste generation and significant waste-related impacts	Natural	Environmental Management https://www.gpscgroup.com/en/sustainability/environmental/environmental-management	-	-	12
306-2	Management of significant waste-related impacts	Natural	Environmental Management https://www.gpscgroup.com/en/sustainability/environmental/environmental-management	-	-	12
306-3	Waste generated	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
306-4	Waste diverted from disposal	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
306-5	Waste direct to disposal	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
Environmental Compliance						
307-1	Non-compliance with environmental laws and regulations	Natural	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	12
Social						
Employment						
401-1	New employee hires and employee turnover	Human	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	3, 5, 8
Occupational Health and Safety (2018)						
403-1	Occupational health and safety management system	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
403-2	Hazard identification, risk assessment and incident investigation	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
403-3	Occupational health services	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
403-4	Worker participation, consultation, and communication on occupational health and safety	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
403-5	Worker training on occupational health and safety	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8

Number	Title	IR	2021 Disclosure			SDGs
			2021 ISR / URL	Page	Details / Omission	
403-6	Promotion of worker health	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
403-7	Prevention of worker health and safety impacts directly linked by business relationships	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
403-9	Work-related injuries	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
403-10	Work-related ill health	Human	Occupational Health and Safetyhttps://www.gpscgroup.com/en/sustainability/social/occupational-health-and-safety	-	-	3, 8
Training and Education						
404-1	Average hours of training per year per employee	Human	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	4
404-2	Programs for upgrading employee skills and transition assistance programs	Human	Workforce Development and well-Being https://www.gpscgroup.com/en/sustainability/social/workforce-development-and-well-being	-	-	4
404-3	Percentage of employees receiving regular performance and career development reviews	Human	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	4
Diversity and Equal Opportunity						
405-1	Diversity of governance bodies and employees	Governance Human	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	5
Human Rights Assessment						
405-2	Ratio of basic salary and remuneration of women to men	Human	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	10
406-1	Incidents of discrimination and corrective actions taken	Human Social	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	5, 10
411-1	Incidents of violations involving rights of indigenous peoples	Human	Human Rights https://www.gpscgroup.com/en/sustainability/social/human-rights Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	5, 10
412-1	Operations that have been subject to human rights reviews or impact assessments	Human	Human Rights https://www.gpscgroup.com/en/sustainability/social/human-rights Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	5, 10
Local Communities						
413-1	Operations with local community engagement, impact assessments, and development programs	Social and Relationship	Stakeholder Engagement https://www.gpscgroup.com/en/sustainability/stakeholder-engagement	-	-	11
Public Policy						
415-1	Political contributions	Governance	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	16
Socioeconomic Compliance						
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governance	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	8
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/en/downloads/sustainability-performance-data	-	-	7
EU2	Net energy output broken down by primary energy sources and by regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	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/en/downloads/sustainability-performance-data	-	-	7
EU11	Average generation efficiency of thermal plants by energy source and regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	7
EU17	Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	Social and Relationship	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	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/en/downloads/sustainability-performance-data	-	-	8
EU25	Number of injuries and fatalities to the public involving company assets, including legal judgements, settlements and pending legal cases of diseases	Human	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	3, 8
EU28	Power outage frequency	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	7
EU29	Average power outage duration	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	7
EU30	Average plant availability factor by energy source and by regulatory regime	Financial Manufactured	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	7