

GRI content index



Statement of use	Global Power Synergy Public Company Limited (GPSC)
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI G4 Electric Utilities Sector Disclosures

STANDARD/ OTHER SOURCE	DISCLOSURE	IR Capital	LOCATION	ISR Document Page	OMISSION	REASON	EXPLANATION	GRI SECTOR STANDARD REF. NO.	SDGs	
General disclosures										
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	2-6 Activities, value chain and other business relationships	-	Sustainability Performance Data <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>  ISR-Value Creation Through the Business Model	10-11	-	-	-	-	-	
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	2-8 Workers who are not employees	Human Capital	Sustainability Performance Data <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>  Workforce Development and Well-Being <a href="https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being</a>	-	-	-	-	-	3, 4, 5, 8	
	2-9 Governance structure and composition	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-10 Nomination and selection of the highest governance body	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-11 Chair of the highest governance body	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>  Board of Director <a href="https://www.gpscgroup.com/en/management/board-of-directors">https://www.gpscgroup.com/en/management/board-of-directors</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-12 Role of the highest governance body in overseeing the management of impacts	Human Capital	Risk & Crisis Management <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management</a>  Materiality Assessment <a href="https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment">https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-13 Delegation of responsibility for managing impacts	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>  Risk & Crisis Management <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management</a>  Materiality Assessment <a href="https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment">https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment</a>	-	-	-	-	-	6, 8, 10, 16, 18	
	2-14 Role of the highest governance body in sustainability reporting	Human Capital	Materiality Assessment <a href="https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment">https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-15 Conflicts of interest	Human Capital	Compliance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance</a>  Sustainability Performance Data <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-16 Communication of critical concerns	Social and Relationship Capital	Risk & Crisis Management <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management</a>  Sustainability Performance Data <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	-	
	2-17 Collective knowledge of the highest governance body	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-18 Evaluation of the performance of the highest governance body	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-19 Remuneration policies	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-20 Process to determine remuneration	Human Capital	Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	6, 8, 10, 16, 17	
	2-21 Annual total compensation ratio	Human Capital	Sustainability Performance Data <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	-	
	2-22 Statement on sustainable development strategy	Human Capital, Social and Relationship Capital	Corporate Social Responsibility <a href="https://www.gpscgroup.com/en/sustainability/social/corporate-social-responsibility">https://www.gpscgroup.com/en/sustainability/social/corporate-social-responsibility</a>  ISR-CEO Message  ISR-Business Strategy and Corporate outlook	8-9, 12-13	-	-	-	-	-	5, 6, 8, 9, 10, 11, 16, 17
	2-23 Policy commitments	Financial Capital, Human Capital, Social and Relationship Capital, Natural Capital	Compliance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance</a>  Human Rights <a href="https://www.gpscgroup.com/th/sustainability/social/human-rights">https://www.gpscgroup.com/th/sustainability/social/human-rights</a>  Supply Chain Management <a href="https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management">https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management</a>  Corporate Social Responsibility <a href="https://www.gpscgroup.com/th/sustainability/social/corporate-social-responsibility">https://www.gpscgroup.com/th/sustainability/social/corporate-social-responsibility</a>  Corporate Governance <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	5, 6, 8, 9, 10, 11, 16, 17	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	IR Capital	LOCATION		OMISSION			GRI SECTOR STANDARD REF. NO.	SDGs
			ISR, URL	ISR Document Page	REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
	2-24 Embedding policy commitments	Financial Capital, Human Capital, Social and Relationship Capital, Natural Capital	<b>Risk &amp; Crisis Management</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management</a> <b>Customer Relationship Management</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/customer-relationship-management">https://www.gpscgroup.com/th/sustainability/economic/customer-relationship-management</a> <b>Environmental Management</b> <a href="https://www.gpscgroup.com/th/sustainability/environmental/environmental-management">https://www.gpscgroup.com/th/sustainability/environmental/environmental-management</a> <b>Biodiversity</b> <a href="https://www.gpscgroup.com/th/sustainability/environmental/biodiversity">https://www.gpscgroup.com/th/sustainability/environmental/biodiversity</a> <b>Policy</b> <a href="https://www.gpscgroup.com/en/downloads/policy">https://www.gpscgroup.com/en/downloads/policy</a>	-	-	-	-	-	5, 6, 8, 9, 10, 11, 16, 17
	2-25 Processes to remediate negative impacts	Human Capital, Social and Relationship Capital	<b>Compliance</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance</a>	-	-	-	-	-	6, 8, 10, 16, 17
	2-26 Mechanisms for seeking advice and raising concerns	Human Capital, Social and Relationship Capital	<b>Compliance</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance</a> <b>Customer Relationship Management</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/customer-relationship-management">https://www.gpscgroup.com/th/sustainability/economic/customer-relationship-management</a> <b>ISR- Materiality Assessment</b>	14-15	-	-	-	-	
	2-27 Compliance with laws and regulations	Human Capital, Social and Relationship Capital	<b>Compliance</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance</a> <b>Materiality Assessment</b> <a href="https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment">https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment</a>	14-15	-	-	-	-	
	2-28 Membership associations	Social and Relationship Capital	<b>Contribution to Associations</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/contribution-to-associations">https://www.gpscgroup.com/th/sustainability/economic/contribution-to-associations</a>	-	-	-	-	-	16, 17
	2-29 Approach to stakeholder engagement	Social and Relationship Capital	<b>Stakeholder Engagement</b> <a href="https://www.gpscgroup.com/th/sustainability/stakeholder-engagement">https://www.gpscgroup.com/th/sustainability/stakeholder-engagement</a> <b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>ISR- Stakeholder's voice</b>	58-61	-	-	-	-	16, 17
	2-30 Collective bargaining agreements	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being</a>	-	-	-	-	-	16, 17
<b>Material topics</b>									
GRI 3: Material Topics 2021	3-1 Process to determine material topics	-	<b>Materiality Assessment</b> <a href="https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment">https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment</a>	14-15	-	-	-	-	-
	3-2 List of material topics	-	<b>ISR- Materiality Assessment</b> <b>Materiality Assessment</b> <a href="https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment">https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment</a> <b>ISR- Materiality Assessment</b>	14-15	-	-	-	-	-
<b>Economic performance</b>									
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Capital, Human Capital, Manufactured Capital, Natural Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>ISR-Business Strategy and Corporate outlook</b>	10-11	-	-	-	-	8
<b>Indirect economic impacts</b>									
GRI 3: Material Topics 2021	3-3 Management of material topics	Intellectual Capital	<b>Evolving Business Model</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/evolving-business-model">https://www.gpscgroup.com/th/sustainability/economic/evolving-business-model</a> <b>ISR- Being an Innovative Leader, Capturing the Future Sustainability Market</b>	32, 43	-	-	-	-	9
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Intellectual Capital	<b>Evolving Business Model</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/evolving-business-model">https://www.gpscgroup.com/th/sustainability/economic/evolving-business-model</a> <b>ISR- Being an Innovative Leader, Capturing the Future Sustainability Market</b>	30-38, 42-49	-	-	-	-	9
	203-2 Significant indirect economic impacts	Intellectual Capital	<b>Evolving Business Model</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/evolving-business-model">https://www.gpscgroup.com/th/sustainability/economic/evolving-business-model</a> <b>ISR- Being an Innovative Leader, Capturing the Future Sustainability Market</b>	30-38, 42-49	-	-	-	-	-
<b>Anti-corruption</b>									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	<b>Corporate Governance</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	13, 16
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Human Capital	<b>Compliance</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance</a>	-	-	-	-	-	13, 16
	205-2 Communication and training about anti-corruption policies and procedures	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>Compliance</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance</a>	-	-	-	-	-	13, 16
	205-3 Confirmed incidents of corruption and actions taken	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	13, 16
<b>Anti-competitive behavior</b>									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	<b>Corporate Governance</b> <a href="https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance">https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance</a>	-	-	-	-	-	13, 16
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	9, 13, 16, 17
<b>Energy</b>									
GRI 3: Material Topics 2021	3-3 Management of material topics	Natural Capital	<b>Clean Energy Future and Climate Resilience</b> <a href="https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience">https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience</a> <b>ISR- Clean Energy toward Net Zero</b>	20	-	-	-	-	7, 12, 13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Natural Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>Clean Energy Future and Climate Resilience</b> <a href="https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience">https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience</a> <b>ISR-Value Creation Through the Business Model</b>	10	-	-	-	-	12, 13
	302-2 Energy consumption outside of the organization	Natural Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>ISR-Value Creation Through the Business Model</b>	10	-	-	-	-	12, 13
	302-3 Energy intensity	Natural Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>ISR-Value Creation Through the Business Model</b>	10	-	-	-	-	12, 13
	302-4 Reduction of energy consumption	Natural Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>ISR-Value Creation Through the Business Model, Clean Energy toward Net Zero</b>	11, 21	-	-	-	-	7, 12, 13
	302-5 Reductions in energy requirements of products and services	Natural Capital	<b>ISR-Value Creation Through the Business Model, Clean Energy toward Net Zero</b>	11, 21	-	-	-	-	7, 12, 13

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			ISR, URL			REASON	EXPLANATION		
Water and effluents									
GRI 3: Material Topics 2021	3-3 Management of material topics	Natural Capital	Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)	-	-	-	-	-	6, 12
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Natural Capital	Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)	-	-	-	-	-	6, 12
	303-2 Management of water discharge-related impacts	Natural Capital	Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)	-	-	-	-	-	6, 12
	303-3 Water withdrawal	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	10	-	-	-	-	6, 12
			Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)						
			ISR-Value Creation Through the Business Model						
	303-4 Water discharge	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	10	-	-	-	-	6, 12
Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)									
303-5 Water consumption	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	6, 12	
Biodiversity									
GRI 3: Material Topics 2021	3-3 Management of material topics	Natural Capital	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	-	-	-	14, 15
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Natural Capital	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	-	-	-	14, 15
	304-2 Significant impacts of activities, products and services on biodiversity	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	14, 15
	304-3 Habitats protected or restored	Natural Capital	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 Capital	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	-	-	-	14, 15
Emissions									
GRI 3: Material Topics 2021	3-3 Management of material topics	Natural Capital	Clean Energy Future and Climate Resilience https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience	18-27	-	-	-	-	7, 12, 13
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	10	-	-	-	-	7, 12, 13
	305-2 Energy indirect (Scope 2) GHG emissions	Natural Capital	Clean Energy Future and Climate Resilience https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience	10	-	-	-	-	7, 12, 13
			ISR-Value Creation Through the Business Model						
	305-3 Other indirect (Scope 3) GHG emissions	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	7, 12, 13
	305-4 GHG emissions intensity	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	10, 21	-	-	-	-	7, 12, 13
			Clean Energy Future and Climate Resilience https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience						
	305-5 Reduction of GHG emissions	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	11, 21, 27	-	-	-	-	7, 12, 13
305-6 Emissions of ozone-depleting substances (ODS)	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	7, 12, 13	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	7, 12, 13	
Waste									
GRI 3: Material Topics 2021	3-3 Management of material topics	Natural Capital	Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)	-	-	-	-	-	12
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Natural Capital	Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)	-	-	-	-	-	12
	306-2 Management of significant waste-related impacts	Natural Capital	Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)	-	-	-	-	-	12
	306-3 Waste generated	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	12
			Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)						
	306-4 Waste diverted from disposal	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	12
			Environmental Management (https://www.gpscgroup.com/th/sustainability/environmental/environmental-management)						
306-5 Waste directed to disposal	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	10-11	-	-	-	-	12	
Employment									

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	IR Capital	LOCATION		OMISSION			GRI SECTOR STANDARD REF. NO.	SDGs
			ISR, URL	ISR Document Page	REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a>	53	-	-	-	-	5
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Human Capital	<b>ISR- Employee Focused Organization</b> <b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	10-11	-	-	-	-	5
	401-3 Parental leave	Human Capital	<b>ISR-Value Creation Through the Business Model</b> <b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	-
	401-3 Parental leave	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	-
<b>Occupational health and safety</b>									
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
	403-2 Hazard identification, risk assessment, and incident investigation	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
	403-3 Occupational health services	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
	403-4 Worker participation, consultation, and communication on occupational health and safety	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
	403-5 Worker training on occupational health and safety	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
	403-6 Promotion of worker health	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a> <b>ISR-Value Creation Through the Business Model, Employee Focused Organization</b>	10, 52-57	-	-	-	-	3, 8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Capital	<b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
	403-9 Work-related injuries	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a> <b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a> <b>ISR-Value Creation Through the Business Model</b>	11	-	-	-	-	3, 8
	403-10 Work-related ill health	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a> <b>Occupational Health and Safety</b> <a href="https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety">https://www.gsccgroup.com/th/sustainability/social/occupational-health-and-safety</a>	-	-	-	-	-	3, 8
	403-10 Work-related ill health	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	3, 8
<b>Training and education</b>									
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a> <b>ISR- Employee Focused Organization</b>	53	-	-	-	-	4
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a> <b>ISR-Value Creation Through the Business Model</b>	11	-	-	-	-	4
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a> <b>ISR- Employee Focused Organization</b>	52-57	-	-	-	-	4
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a> <b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a>	-	-	-	-	-	4
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a>	-	-	-	-	-	4
<b>Diversity and equal opportunity</b>									
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a> <b>ISR- Employee Focused Organization</b>	53	-	-	-	-	5, 10
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	5
	405-2 Ratio of basic salary and remuneration of women to men	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	10
<b>Non-discrimination</b>									
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Human Capital, Social and Relationship Capital	<b>Human Rights</b> <a href="https://www.gsccgroup.com/th/sustainability/social/human-rights">https://www.gsccgroup.com/th/sustainability/social/human-rights</a>	-	-	-	-	-	5, 10
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Human Capital, Social and Relationship Capital	<b>Human Rights</b> <a href="https://www.gsccgroup.com/th/sustainability/social/human-rights">https://www.gsccgroup.com/th/sustainability/social/human-rights</a> <b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	5, 10
<b>Freedom of association and collective bargaining</b>									
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a> <b>ISR- Employee Focused Organization</b>	53	-	-	-	-	-
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Capital	<b>Workforce Development and Well-Being</b> <a href="https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being">https://www.gsccgroup.com/th/sustainability/social/workforce-development-and-well-being</a> <b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	-
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	Human Capital	<b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	-
<b>Local communities</b>									
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Social and Relationship Capital	<b>Corporate Social Responsibility</b> <a href="https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility">https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility</a>	-	-	-	-	-	9, 11
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Social and Relationship Capital	<b>Stakeholder Engagement</b> <a href="https://www.gsccgroup.com/th/sustainability/stakeholder-engagement">https://www.gsccgroup.com/th/sustainability/stakeholder-engagement</a> <b>Corporate Social Responsibility</b> <a href="https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility">https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility</a> <b>Sustainability Performance Data</b> <a href="https://www.gsccgroup.com/en/downloads/sustainability-performance-data">https://www.gsccgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	-	9, 11
	413-2 Operations with significant actual and potential negative impacts on local communities	Social and Relationship Capital	<b>Stakeholder Engagement</b> <a href="https://www.gsccgroup.com/th/sustainability/stakeholder-engagement">https://www.gsccgroup.com/th/sustainability/stakeholder-engagement</a> <b>Corporate Social Responsibility</b> <a href="https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility">https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility</a>	-	-	-	-	-	9, 11
	413-2 Operations with significant actual and potential negative impacts on local communities	Social and Relationship Capital	<b>Corporate Social Responsibility</b> <a href="https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility">https://www.gsccgroup.com/th/sustainability/social/corporate-social-responsibility</a>	-	-	-	-	-	9, 11
<b>Public policy</b>									
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Social and Relationship Capital	<b>Contribution to Associations</b> <a href="https://www.gsccgroup.com/th/sustainability/economic/contribution-to-associations">https://www.gsccgroup.com/th/sustainability/economic/contribution-to-associations</a>	-	-	-	-	-	16

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	IR Capital	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDGs
			ISR, URL	ISR Document Page	REQUIREMENT(S) OMITTED	REASON		
GRI 415: Public Policy 2016	415-1 Political contributions	Social and Relationship Capital	<b>Contribution to Associations</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/contribution-to-associations">https://www.gpscgroup.com/tv/sustainability/economic/contribution-to-associations</a> <b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	16
Customer privacy								
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Relationship Capital	<b>Customer Relationship Management</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/customer-relationship-management">https://www.gpscgroup.com/tv/sustainability/economic/customer-relationship-management</a> <b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	8
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Social and Relationship Capital	<b>Customer Relationship Management</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/customer-relationship-management">https://www.gpscgroup.com/tv/sustainability/economic/customer-relationship-management</a>	-	-	-	-	8
Sector Disclosure: Electric Utilities								
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Financial Capital, Manufactured Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>Maintaining Availability and Reliability</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/maintaining-availability-and-reliability">https://www.gpscgroup.com/tv/sustainability/economic/maintaining-availability-and-reliability</a>	-	-	-	-	7
EU2	Net energy output broken down by primary energy sources and by regulatory regime	Financial Capital, Manufactured Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>Maintaining Availability and Reliability</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/maintaining-availability-and-reliability">https://www.gpscgroup.com/tv/sustainability/economic/maintaining-availability-and-reliability</a>	-	-	-	-	7
EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Financial Capital, Manufactured Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	7
EU11	Average generation efficiency of thermal plants by energy source and regulatory regime	Financial Capital, Manufactured Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	7
EU17	Days worked by contractor and subcontractor employees involved in construction, operation & maintenance activities	Social and Relationship Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>Supply Chain Management</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/supply-chain-management">https://www.gpscgroup.com/tv/sustainability/economic/supply-chain-management</a>	-	-	-	-	8,17
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Social and Relationship Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>Supply Chain Management</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/supply-chain-management">https://www.gpscgroup.com/tv/sustainability/economic/supply-chain-management</a>	-	-	-	-	8,17
EU28	Power outage frequency	Financial Capital, Manufactured Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	7
EU29	Average power outage duration	Financial Capital, Manufactured Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a>	-	-	-	-	7
EU30	Average plant availability factor by energy source and by regulatory regime	Financial Capital, Manufactured Capital	<b>Sustainability Performance Data</b> <a href="https://www.gpscgroup.com/en/downloads/sustainability-performance-data">https://www.gpscgroup.com/en/downloads/sustainability-performance-data</a> <b>Maintaining Availability and Reliability</b> <a href="https://www.gpscgroup.com/tv/sustainability/economic/maintaining-availability-and-reliability">https://www.gpscgroup.com/tv/sustainability/economic/maintaining-availability-and-reliability</a>	-	-	-	-	7