

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 04 Electric Utilities Sector Disclosures

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	IR Capital	LOCATION	ISR Document Page	OMISSION			GRI SECTOR STANDARD REF. NO.	SDGs
			ISR, URL		REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
General disclosures									
GRI 2: General Disclosures 2021	2-1 Organizational details	-	Company homepage https://www.gpscgroup.com/en/home Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data ISR-About this Report	8	-	-	-	-	-
	2-2 Entities included in the organization's sustainability reporting	-	ISR-About this Report ISR-Data Coverage	8, 54-55	-	-	-	-	-
	2-3 Reporting period, frequency and contact point	-	ISR-About this Report	8	-	-	-	-	-
	2-4 Restatements of information	-	ISR-About this Report	8	-	-	-	-	-
	2-5 External assurance	-	ISR-About this Report ISR-ASSURANCE STATEMENT	8, 56-58	-	-	-	-	-
	2-6 Activities, value chain and other business relationships	-	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data ISR-Value Creation Through the Business Model	12-14	-	-	-	-	-
	2-7 Employees	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data ISR-Value Creation Through the Business Model	12-14	-	-	-	-	3, 4, 5, 8
	2-8 Workers who are not employees	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	3, 4, 5, 8
	2-9 Governance structure and composition	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	6, 8, 10, 16, 17
	2-10 Nomination and selection of the highest governance body	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	6, 8, 10, 16, 17
	2-11 Chair of the highest governance body	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance Board of Director https://www.gpscgroup.com/en/management/board-of-directors	-	-	-	-	-	6, 8, 10, 16, 17
	2-12 Role of the highest governance body in overseeing the management of impacts	Human Capital	Risk & Crisis Management https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment	-	-	-	-	-	6, 8, 10, 16, 17
	2-13 Delegation of responsibility for managing impacts	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance Risk & Crisis Management https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment	-	-	-	-	-	6, 8, 10, 16, 18
	2-14 Role of the highest governance body in sustainability reporting	Human Capital	Materiality Assessment https://www.gpscgroup.com/th/sustainability/gpsc-sustainability/materiality-assessment	-	-	-	-	-	6, 8, 10, 16, 17
	2-15 Conflicts of interest	Human Capital	Compliance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	6, 8, 10, 16, 17
	2-16 Communication of critical concerns	Social and Relationship Capital	Risk & Crisis Management https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	
	2-17 Collective knowledge of the highest governance body	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	6, 8, 10, 16, 17
	2-18 Evaluation of the performance of the highest governance body	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	6, 8, 10, 16, 17
	2-19 Remuneration policies	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	6, 8, 10, 16, 17
	2-20 Process to determine remuneration	Human Capital	Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	6, 8, 10, 16, 17
	2-21 Annual total compensation ratio	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	
	2-22 Statement on sustainable development strategy	Human Capital, Social and Relationship Capital	ISR-CEO Message ISR-Business Strategy and Corporate outlook	10-11, 12-14	-	-	-	-	5, 6, 8, 9, 10, 11, 16, 17
	2-23 Policy commitments	Financial Capital, Human Capital, Social and Relationship Capital, Natural Capital	Compliance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/compliance Human Rights https://www.gpscgroup.com/th/sustainability/social/human-rights Supply Chain Management https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management Corporate Social Responsibility https://www.gpscgroup.com/th/sustainability/social/corporate-social-responsibility Corporate Governance https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/corporate-governance Risk & Crisis Management https://www.gpscgroup.com/th/sustainability/economic/governance-risk-and-compliance/risk-crisis-management	-	-	-	-	-	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	Customer Relationship Management https://www.gpscgroup.com/tv/sustainability/economic/customer-relationship-management Supply Chain Mangement https://www.gpscgroup.com/tv/sustainability/economic/supply-chain-management Environmental Management https://www.gpscgroup.com/tv/sustainability/environmental/environmental-management Biodiversity https://www.gpscgroup.com/tv/sustainability/environmental/biodiversity Policy https://www.gpscgroup.com/en/downloads/policy	-	-	-	-	-	5, 6, 8, 9, 10, 11, 16, 17
	2-25 Processes to remediate negative impacts	Human Capital, Social and Relationship Capital	Compliance https://www.gpscgroup.com/tv/sustainability/economic/governance-risk-and-compliance/compliance	-	-	-	-	-	6, 8, 10, 16, 17
	2-26 Mechanisms for seeking advice and raising concerns	Human Capital, Social and Relationship Capital	Compliance https://www.gpscgroup.com/tv/sustainability/economic/governance-risk-and-compliance/compliance Customer Relationship Management https://www.gpscgroup.com/tv/sustainability/economic/customer-relationship-management	17-20	-	-	-	-	
	2-27 Compliance with laws and regulations	Human Capital, Social and Relationship Capital	Compliance https://www.gpscgroup.com/tv/sustainability/economic/governance-risk-and-compliance/compliance Materiality Assessment https://www.gpscgroup.com/tv/sustainability/gpsc-sustainability/materiality-assessment	17-20	-	-	-	-	
	2-28 Membership associations	Social and Relationship Capital	Contribution to Associations https://www.gpscgroup.com/tv/sustainability/economic/contribution-to-associations	-	-	-	-	-	16, 17
	2-29 Approach to stakeholder engagement	Social and Relationship Capital	Stakeholder Engagement https://www.gpscgroup.com/tv/sustainability/stakeholder-engagement Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data ISR- Stakeholder's voice	52-53	-	-	-	-	16, 17
	2-30 Collective bargaining agreements	Human Capital	Employee-focused Organization https://www.gpscgroup.com/tv/sustainability/social/workforce-development-and-well-being	-	-	-	-	-	16, 17
Material topics									
GRI 3: Material Topics 2021	3-1 Process to determine material topics	-	Materiality Assessment https://www.gpscgroup.com/tv/sustainability/gpsc-sustainability/materiality-assessment ISR- Materiality Assessment	17-20	-	-	-	-	-
	3-2 List of material topics	-	Materiality Assessment https://www.gpscgroup.com/tv/sustainability/gpsc-sustainability/materiality-assessment ISR- Materiality Assessment	17-20	-	-	-	-	-
Economic performance									
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Capital, Human Capital, Manufacture Capital, Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	8
Indirect economic impacts									
GRI 3: Material Topics 2021	3-3 Management of material topics	Intellectual Capital	Evolving Business Model https://www.gpscgroup.com/tv/sustainability/economic/evolving-business-model ISR- Being an Innovative Leader, Capturing the Future Sustainability Market	32-37, 38-44	-	-	-	-	9
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Intellectual Capital	Evolving Business Model https://www.gpscgroup.com/tv/sustainability/economic/evolving-business-model ISR- Being an Innovative Leader, Capturing the Future Sustainability Market	32-37, 38-44	-	-	-	-	9
	203-2 Significant indirect economic impacts	Intellectual Capital	Evolving Business Model https://www.gpscgroup.com/tv/sustainability/economic/evolving-business-model ISR- Being an Innovative Leader, Capturing the Future Sustainability Market	32-37, 38-44	-	-	-	-	-
Anti-corruption									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	Corporate Governance https://www.gpscgroup.com/tv/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	13, 16
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Human Capital	Compliance https://www.gpscgroup.com/tv/sustainability/economic/governance-risk-and-compliance/compliance	-	-	-	-	-	13, 16
	205-2 Communication and training about anti-corruption policies and procedures	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	13, 16
	205-3 Confirmed incidents of corruption and actions taken	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	13, 16
Anti-competitive behavior									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	Corporate Governance https://www.gpscgroup.com/tv/sustainability/economic/governance-risk-and-compliance/corporate-governance	-	-	-	-	-	13, 16
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	9, 13, 16, 17
Energy									
GRI 3: Material Topics 2021	3-3 Management of material topics	Natural Capital	Clean Energy toward Net Zero https://www.gpscgroup.com/tv/sustainability/environmental/clean-energy-future-and-climate-resilience ISR- Clean Energy toward Net Zero	22-30	-	-	-	-	7, 12, 13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	12, 13
	302-2 Energy consumption outside of the organization	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	12, 13
	302-3 Energy intensity	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	12, 13

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		
	302-4 Reduction of energy consumption	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	22-30	-	-	-	-	7, 12, 13
	302-5 Reductions in energy requirements of products and services	Natural Capital	ISR-Clean Energy toward Net Zero	22-30	-	-	-	-	7, 12, 13
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	-	-	-	-	-	6, 12
	303-4 Water discharge	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	6, 12
	303-5 Water consumption	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	6, 12
			Environmental Management https://www.gpscgroup.com/th/sustainability/environmental/environmental-management						
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	Biodiversity https://www.gpscgroup.com/th/sustainability/environmental/biodiversity	-	-	-	-	-	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 toward Net Zero https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience	22-30	-	-	-	-	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	-	-	-	-	-	7, 12, 13
	305-2 Energy indirect (Scope 2) GHG emissions	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	7, 12, 13
	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	Clean Energy toward Net Zero https://www.gpscgroup.com/th/sustainability/environmental/clean-energy-future-and-climate-resilience	22-30	-	-	-	-	7, 12, 13
	305-5 Reduction of GHG emissions	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	22-30	-	-	-	-	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
			Environmental Management https://www.gpscgroup.com/th/sustainability/environmental/environmental-management						
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
	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						

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	IR Capital	LOCATION	ISR Document Page	REQUIREMENT(S) OMITTED	OMISSION		GRI SECTOR STANDARD REF. NO.	SDGs
			ISR, URL			REASON	EXPLANATION		
	306-5 Waste directed to disposal	Natural Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data Environmental Management https://www.gpscgroup.com/th/sustainability/environmental/environmental-management	-	-	-	-	-	12
Supplier environmental assessment									
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Relationship Capital	Supply Chain Mangement https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management	-	-	-	-	-	17
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Social and Relationship Capital	Supply Chain Mangement https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management	-	-	-	-	-	17
Employment									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	Employee-focused Organization https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being ISR- Employee Focused Organization	46-51	-	-	-	-	5
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data Employee-focused Organization https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being	-	-	-	-	-	5
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Capital	Employee-focused Organization https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being	-	-	-	-	-	-
	401-3 Parental leave	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	-
Occupational health and safety									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-	-	-	-	-	3, 8
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Capital	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 Capital	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-	-	-	-	-	3, 8
	403-3 Occupational health services	Human Capital	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 Capital	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 Capital	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-	-	-	-	-	3, 8
	403-6 Promotion of worker health	Human Capital	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety ISR-Employee Focused Organization	46-51	-	-	-	-	3, 8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Capital	Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-	-	-	-	-	3, 8
	403-9 Work-related injuries	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-	-	-	-	-	3, 8
	403-10 Work-related ill health	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data Occupational Health and Safety https://www.gpscgroup.com/th/sustainability/social/occupational-health-and-safety	-	-	-	-	-	3, 8
Training and education									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	Employee-focused Organization https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being ISR- Employee Focused Organization	46-51	-	-	-	-	4
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Human Capital	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 Capital	Employee-focused Organization https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being ISR- Employee Focused Organization	46-51	-	-	-	-	4
	404-3 Percentage of employees receiving regular performance and career development reviews	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data Employee-focused Organization https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being	-	-	-	-	-	4
Diversity and equal opportunity									
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	Employee-focused Organization https://www.gpscgroup.com/th/sustainability/social/workforce-development-and-well-being ISR- Employee Focused Organization	46-51	-	-	-	-	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	IR Capital	LOCATION		ISR Document Page	OMISSION			GRI SECTOR STANDARD REF. NO.	SDGs
			ISR, URL			REQUIREMENT(S) OMITTED	REASON	EXPLANATION		
GRI 3: Material Topics 2021	3-3 Management of material topics	Human Capital	Human Rights https://www.gpscgroup.com/th/sustainability/social/human-rights	-	-	-	-	-	-	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Capital	Human Rights https://www.gpscgroup.com/th/sustainability/social/human-rights	-	-	-	-	-	-	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Human Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	-	
Human Rights Assessment										
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Relationship Capital	Human Rights https://www.gpscgroup.com/en/sustainability/social/human-rights	-	-	-	-	-	-	
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Social and Relationship Capital	Human Rights https://www.gpscgroup.com/en/sustainability/social/human-rights	-	-	-	-	-	-	
	412-2 Employee training on human rights policies or procedures	Social and Relationship Capital	Human Rights https://www.gpscgroup.com/en/sustainability/social/human-rights	-	-	-	-	-	-	
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Social and Relationship Capital	Human Rights https://www.gpscgroup.com/en/sustainability/social/human-rights	-	-	-	-	-	-	
Local communities										
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Relationship Capital	Corporate Social Responsibility https://www.gpscgroup.com/th/sustainability/social/corporate-social-responsibility	-	-	-	-	-	9,11	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social and Relationship Capital	Stakeholder Engagement https://www.gpscgroup.com/th/sustainability/stakeholder-engagement	-	-	-	-	-	9,11	
			Corporate Social Responsibility https://www.gpscgroup.com/th/sustainability/social/corporate-social-responsibility							
	413-2 Operations with significant actual and potential negative impacts on local communities	Social and Relationship Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	9,11	
Supplier social assessment										
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Relationship Capital	Supply Chain Management https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management	-	-	-	-	-	17	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Social and Relationship Capital	Supply Chain Management https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management	-	-	-	-	-	17	
Public policy										
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Relationship Capital	Contribution to Associations https://www.gpscgroup.com/th/sustainability/economic/contribution-to-associations	-	-	-	-	-	16	
GRI 415: Public Policy 2016	415-1 Political contributions	Social and Relationship Capital	Contribution to Associations https://www.gpscgroup.com/th/sustainability/economic/contribution-to-associations	-	-	-	-	-	16	
			Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data							
Customer privacy										
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Relationship Capital	Customer Relationship Management https://www.gpscgroup.com/th/sustainability/economic/customer-relationship-management	-	-	-	-	-	8	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Social and Relationship Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	8	
			Customer Relationship Management https://www.gpscgroup.com/th/sustainability/economic/customer-relationship-management							
Sector Disclosure: Electric Utilities										
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Financial Capital, Manufactured Capital	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 Capital, Manufactured Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	7	
			Maintaining Availability and Reliability https://www.gpscgroup.com/th/sustainability/economic/maintaining-availability-and-reliability							
EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	Financial Capital, Manufactured Capital	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 Capital, Manufactured Capital	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 Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	8,17	
			Supply Chain Management https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management							
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Social and Relationship Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	8,17	
			Supply Chain Management https://www.gpscgroup.com/th/sustainability/economic/supply-chain-management							
EU28	Power outage frequency	Financial Capital, Manufactured Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	7	
EU29	Average power outage duration	Financial Capital, Manufactured Capital	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 Capital, Manufactured Capital	Sustainability Performance Data https://www.gpscgroup.com/en/downloads/sustainability-performance-data	-	-	-	-	-	7	