

GRI CONTENT INDEX

GENERAL DISCLOSURES

| GRI Standards | DISCLOSURE | LOCATION | OMISSION | | | GRI SECTOR STANDARD REF. NO. |
|---|--|---|------------------------|--------|-------------|------------------------------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| 2-10 | Nomination and selection of the highest governance body | Sustainability Report: 82 56-1 One Report: 169-170 Website: https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/charters/nomination-remuneration-committee-charter-en-02.pdf | | | | |
| 2-11 | Chair of the highest governance body | 56-1 One Report: 143-144 | | | | |
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| 2-14 | Role of the highest governance body in sustainability reporting | Sustainability Report: 25-27 56-1 One Report: 151 | | | | |
| 2-15 | Conflicts of interest | 56-1 One Report: 56-58, 181-184, 190-202 | | | | |
| 2-16 | Communication of critical concerns | 56-1 One Report: 126, 133, 182 | | | | |
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| 2-19 | Remuneration policies | 56-1 One Report: 159-164, 180-181, 224 | | | | |
| 2-20 | Process to determine remuneration | 56-1 One Report: 127, 159, 164 Website: https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/charters/nomination-remuneration-committee-charter-en-02.pdf | | | | |



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| 2-21 | Annual total compensation ratio | 56-1 One Report: 164, 171 | GRI 2-21 Annual total compensation ratio | Confidentiality constraints | Compensation of Managing Director is considered by the Company as confidential information. | |
| Strategy, policies and practices | | | | | | |
| 2-22 | Statement on sustainable development strategy | Sustainability Report: 8-10 | | | | |
| 2-23 | Policy commitments | Website: https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/code-of-conduct/code-of-conductcode-of-business-conduct-en-02.pdf https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/corporate-policies/sustainability-managment-policy-en.pdf https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/corporate-policies/human-rights-policy-en-03.pdf | | | | |
| 2-24 | Embedding policy commitments | Website: https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/code-of-conduct/code-of-conductcode-of-business-conduct-en-02.pdf | | | | |
| 2-25 | Processes to remediate negative impacts | Website: https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/code-of-conduct/code-of-conductcode-of-business-conduct-en-02.pdf https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/corporate-policies/human-rights-policy-en-03.pdf https://www.ckpower.co.th/storage/content/corporate-governance/guidelines/guidelines-07-en.pdf | | | | |



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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| 2-26 | Mechanisms for seeking advice and raising concerns | Website: https://www.ckpower.co.th/storage/content/corporate-governance/corporate-policy-document-download/code-of-conduct/code-of-conductcode-of-business-conduct-en-02.pdf https://www.ckpower.co.th/storage/content/corporate-governance/guidelines/guidelines-07-en.pdf https://www.ckpower.co.th/en/sustainability/sustainability-management-process/corporate-governance-risk-management-corporate-compliance | | | | |
| 2-27 | Compliance with laws and regulations | Sustainability Report: 48, 61, 73, 77, 79, 88 | | | | |
| 2-28 | Membership associations | Sustainability Report: 22 | | | | |
| Stakeholder engagement | | | | | | |
| 2-29 | Approach to stakeholder engagement | Sustainability Report: 28-33 56-1 One Report: 76-77, 130-134 Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/stakeholder-engagement | | | | |
| 2-30 | Collective bargaining agreements | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/human-capital-management | | | | |
| GRI 3: Material Topics 2021 | | | | | | |
| 3-1 | Process to determine material topics | Sustainability Report: 26-27 | | | | |
| 3-2 | List of material topics | Sustainability Report: 27-33 | | | | |



TOPIC-SPECIFIC DISCLOSURES

| Materiality | GRI Standards | Disclosures | Location | Omission |
|--|---------------|--|--|----------|
| Corporate governance, risk management, and compliance | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 80-88 | |
| GRI 205: Anti-corruption 2016 | | | | |
| | 205-2 | Communication and training about anti-corruption policies and procedures | Sustainability report: 79 | |
| | 205-3 | Confirmed incidents of corruption and actions taken | Sustainability report: 79 | |
| System reliability and availability | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 90-91 | |
| Customer relationship management and responsibility towards customers | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/customer-relationship-management | |
| Innovation management | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 94-96 | |
| Supply chain management | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/supply-chain-management | |



| Materiality | GRI Standards | Disclosures | Location | Omission |
|--|---------------|---|--|----------|
| GRI 308: Supplier Environmental Assessment | | | | |
| | 308-1 | New suppliers that were screened using environmental criteria | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/supply-chain-management | |
| | 308-2 | Negative environmental impacts in the supply chain and actions taken | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/supply-chain-management | |
| GRI 414: Supplier Social Assessment 2016 | | | | |
| | 414-1 | New suppliers that were screened using social criteria | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/supply-chain-management | |
| | 414-2 | Negative social impacts in the supply chain and actions taken | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/supply-chain-management | |
| Business model resilience | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 89 | |
| Respect for human rights | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 73 | |
| GRI 412: Human Rights Assessment 2016 | | | | |
| | 412-1 | Operations that have been subject to human rights reviews or impact assessments | Sustainability Report: 77 | |
| | 412-2 | Employee training on human rights policies or procedures | Sustainability Report: 76 | |
| GRI 405: Diversity and Equal Opportunity 2016 | | | | |
| | 405-1 | Diversity of governance bodies and employees | Sustainability Report: 81-82, 113-114 | |
| | 405-2 | Ratio of basis salary and remuneration of women to men for each employee category | Sustainability Report: 121 | |



| Materiality | GRI Standards | Disclosures | Location | Omission |
|---|---------------|--|--|----------|
| Human capital management | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/human-capital-management# | |
| GRI 401: Employment 2016 | | | | |
| | 401-1 | New employee hires and employee turnover | Sustainability Report: 117-119 | |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/human-capital-management# | |
| | 401-3 | Parental leave | Sustainability Report: 120 Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/human-capital-management# | |
| GRI 404: Training and Education 2016 | | | | |
| | 404-1 | Average hours of training per year per employee | Sustainability Report: 121-122 | |
| | 404-2 | Programs for upgrading employee skills and transition assistance programs | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/human-capital-management# | |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/human-capital-management# | |
| GRI 406: Non-Discrimination 2016 | | | | |
| | 406-1 | Incidents of discrimination and corrective actions taken | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/corporate-governance-risk-management-corporate-compliance | |
| Community and social care | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 62 | |



| Materiality | GRI Standards | Disclosures | Location | Omission |
|--|---------------|---|--|----------|
| GRI 413: Local Communities 2016 | | | | |
| | 413-1 | Operations with Local Community Engagement, Impact Assessments, and Development Programs | Sustainability Report: 62-63 | |
| | 413-2 | Operations with Significant actual and potential negative impacts on local communities | Website: https://www.ckpower.co.th/en/sustainability/stakeholder-engagement/community-engagement | |
| Occupational health and safety in the workplace | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| GRI 403: Occupational Health and Safety 2018 | | | | |
| | 403-1 | Occupational health and safety management system | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| | 403-3 | Occupational health services | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| | 403-5 | Worker training on occupational health and safety | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| | 403-6 | Promotion of worker health | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Website: https://www.ckpower.co.th/en/sustainability/sustainability-management-process/occupational-health-and-safety | |
| | 403-8 | Workers covered by an occupational health and safety management system | Sustainability Report: 109 | |
| | 403-9 | Work-related injuries | Sustainability Report: 109-110 | |
| | 403-10 | Work-related ill health | Sustainability Report: 109-110 | |

| Materiality | GRI Standards | Disclosures | Location | Omission |
|---|---------------|--|--------------------------------|----------|
| Environmental management | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 49 - 50 | |
| GRI 303: Water and Effuents 2018 | | | | |
| | 303-1 | Interactions with water as a shared resource | Sustainability Report: 50-51 | |
| | 303-2 | Management of water discharge-related impacts | Sustainability Report: 50-51 | |
| | 303-3 | Water withdrawal | Sustainability Report: 106 | |
| | 303-4 | Water discharge | Sustainability Report: 106 | |
| | 303-5 | Water consumption | Sustainability Report: 106 | |
| GRI 306: Waste 2020 | | | | |
| | 306-1 | Waste generation and significant waste-related impacts | Sustainability Report: 50-51 | |
| | 306-2 | Management of significant waste-related impacts | Sustainability Report: 50-51 | |
| | 306-3 | Waste generated | Sustainability Report: 107-108 | |
| | 306-4 | Waste diverted from disposal | Sustainability Report: 107-108 | |
| | 306-5 | Waste directed to disposal | Sustainability Report: 107-108 | |
| GRI 307: Environmental Compliance 2016 | | | | |
| | 307-1 | Non-compliance with environmental laws and regulations | Sustainability Report: 48 | |
| Biodiversity | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 54-56 | |
| GRI 304: Biodiversity 2016 | | | | |
| | 304-3 | Habitat protected or restored | Sustainability Report: 54-59 | |



| Materiality | GRI Standards | Disclosures | Location | Omission |
|---|---|---|---|----------|
| Energy management and climate change | | | | |
| GRI 3: Material Topics 2021 | | | | |
| | 3-3 | Management of material topics | Sustainability Report: 40 | |
| GRI 302: Energy 2016 | | | | |
| | 302-1 | Energy consumption within the organization | Sustainability Report: 100-102 | |
| | 302-2 | Energy consumption outside of the organization | Sustainability Report: 100-102 | |
| | 302-3 | Energy intensity | Sustainability Report: 100-102 | |
| | 302-4 | Reduction of energy consumption | Sustainability Report: 43 - 44 | |
| | 302-5 | Reductions in energy requirements of products and services | Sustainability Report: 43 - 44 | |
| GRI 305: Emissions 2016 | | | | |
| | 305-1 | Direct (Scope 1) GHG emissions | Sustainability Report: 103-104 | |
| | 305-2 | Energy Indirect (Scope 2) GHG emissions | Sustainability Report: 103-104 | |
| | 305-4 | GHG emissions intensity | Sustainability Report: 103-104 | |
| | 305-5 | Reduction of GHG emissions | Sustainability Report: 43 - 44 | |
| | 305-7 | Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions | Sustainability Report: 105 | |
| G4 SECTOR DISCLOSURE: ELECTRIC UTILITIES | | | | |
| Organizational Profile | | | | |
| EU1 | Installed capacity, broken down by primary energy source and by regulatory regime | | Sustainability Report: 111-112 | |
| EU2 | Net energy output broken down by primary energy source and by regulatory regime | | Sustainability Report: 111-112 | |
| Access | | | | |
| EU12 | Transmission and Distribution losses as a percentage of total energy | | Sustainability Report: 111-112 | |
| EU28 | Power outage frequency | | https://www.ckpower.co.th/en/sustainability/sustainability-management-process/system-reliability-and-availability | |
| EU29 | Average power outage duration | | https://www.ckpower.co.th/en/sustainability/sustainability-management-process/system-reliability-and-availability | |
| EU30 | Average plant availability factor by energy source and by regulatory regime | | Sustainability Report: 111-112 | |