

# GRI content index

Statement of use	Sernsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>General Disclosures</b>					
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	Sustainability Report 2025, Page 11 - 12, and Annual Report (AR) 2025, Page 47 - 54			
	2-2 Entities included in the organization's sustainability reporting	Annual Report (AR) 2025, Page 13			
	2-3 Reporting period, frequency and contact point	Sustainability Report 2025, Page 5-6			
	2-4 Restatements of information	Sustainability Report 2025, Page 9, and Annual Report (AR) 2025, Page 11 (Leo 2)			
	2-5 External assurance	Sustainability Report 2025, Page 178 and the sustainability section of our website: <a href="https://sustainability.sernsang.com/en/reporting-and-disclosure/indexes/assurance-statement">https://sustainability.sernsang.com/en/reporting-and-disclosure/indexes/assurance-statement</a>			
	2-6 Activities, value chain and other business relationships	Sustainability Report 2025, Page 19 - 20			
	2-7 Employees	Sustainability Report 2025, Page 131 and performance data from our website <a href="https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	2-8 Workers who are not employees	performance data from our website <a href="https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	2-9 Governance structure and composition	Sustainability Report 2025, Page 13, 47, and Annual Report (AR) 2025, Page 158 - 164			
	2-10 Nomination and selection of the highest governance body	Sustainability Report 2025, Page 148 - 149 and Annual Report (AR) 2025, Page 132 - 133			
	2-11 Chair of the highest governance body	Annual Report (AR) 2025, Page 4			
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report (AR) 2025, Page 166 - 167			
	2-13 Delegation of responsibility for managing impacts	Sustainability Report 2025, Page 47 - 48			
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report 2025, Page 48			
	2-15 Conflicts of interest	Annual Report (AR) 2025, Page 137, 339 - 340			
	2-16 Communication of critical concerns	Sustainability Report 2025, Page 36 - 42			
	2-17 Collective knowledge of the highest governance body	Sustainability Report 2025, Page 149 - 150			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	Renewable Energy				
GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	2-18 Evaluation of the performance of the highest governance body	Sustainability Report 2025, Page 149			
	2-19 Remuneration policies	Annual Report (AR) 2025, Page 138, The sustainability section of our website: <a href="https://sustainability.sermsang.com/en/esg-reporting-library">https://sustainability.sermsang.com/en/esg-reporting-library</a>			
	2-20 Process to determine remuneration	Annual Report (AR) 2025, Page 144, 177, and 179			
	2-21 Annual total compensation ratio	Sustainability Report 2025, Page 132			
	2-22 Statement on sustainable development strategy	Sustainability Report 2025, Page 49 - 50			
	2-23 Policy commitments	Sustainability Report 2025, Page 49 and The sustainability section of our website: <a href="https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-policy">https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-policy</a>			
	2-24 Embedding policy commitments	Sustainability Report 2025, Page 49 - 54			
	2-25 Processes to remediate negative impacts	Sustainability Report 2025, Page 34 - 42			
	2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report 2025, Page 47 - 48			
	2-27 Compliance with laws and regulations	Sustainability Report 2025, Page 35			
	2-28 Membership associations	Sustainability Report 2025, Page 32			
	2-29 Approach to stakeholder engagement	Sustainability Report 2025, Page 21 - 33			
	2-30 Collective bargaining agreements	Sustainability Report 2025, Page 129 - 130			
<b>Material Topics</b>					
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Sustainability Report 2025, Page 35 and the sustainability section of our website: <a href="https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-materiality-assessment">https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-materiality-assessment</a>			
	3-2 List of material topics	Sustainability Report 2025, Page 36 - 42 and the sustainability section of our website: <a href="https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-materiality-assessment">https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-materiality-assessment</a>			
<b>Environmental Management</b>					
<b>Materials</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 67			
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	The sustainability section of our website: <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	301-2 Recycled input materials used	The sustainability section of our website: <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	301-3 Reclaimed products and their packaging materials	The sustainability section of our website: <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Biodiversity</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 84			
<b>GRI 101: Biodiversity 2024</b>	101-1 Policies to halt and reverse biodiversity loss	The sustainability section of our website: <a href="https://sustainability.sermsang.com/en/environmental/biodiversity">https://sustainability.sermsang.com/en/environmental/biodiversity</a>			
	101-2 Management of biodiversity impacts	Sustainability Report 2025, Page 85 - 86			
	101-3 Access and benefit-sharing	Sustainability Report 2025, Page 86 - 90			
	101-4 Identification of biodiversity impacts	Sustainability Report 2025, Page 86 -87			
	101-5 Locations with biodiversity impacts	Sustainability Report 2025, Page 87-89			
	101-6 Direct drivers of biodiversity loss	Sustainability Report 2025, Page 87 - 90			
	101-7 Changes to the state of biodiversity	Sustainability Report 2025, Page 87 - 90			
	101-8 Ecosystem services	Sustainability Report 2025, Page 87 - 91			
<b>Energy</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 67			
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Sustainability Report 2025, Page 68 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	302-2 Energy consumption outside of the organization	Sustainability Report 2025, Page 68 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	302-3 Energy intensity	Sustainability Report 2025, Page 68 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	302-4 Reduction of energy consumption	Sustainability Report 2025, Page 68 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	302-5 Reductions in energy requirements of products and services	Sustainability Report 2025, Page 68 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>Water and Effluents</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 70 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Sustainability Report 2025, Page 72 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	303-2 Management of water discharge-related impacts	Sustainability Report 2025, Page 72 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	303-3 Water withdrawal	Sustainability Report 2025, Page 72 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	303-4 Water discharge	Sustainability Report 2025, Page 72 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	303-5 Water consumption	Sustainability Report 2025, Page 72 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Emissions</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 63			
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Sustainability Report 2025, Page 64 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report 2025, Page 64 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	305-3 Other indirect (Scope 3) GHG Emissions	Sustainability Report 2025, Page 65 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	305-4 GHG emissions intensity	Sustainability Report 2025, Page 65 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	305-5 Reduction of GHG emissions	Sustainability Report 2025, Page 65 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	305-6 Emissions of ozone-depleting substances (ODS)		are not applicable category, as we don't have such type of ODS (Ozone-Depleting Substances)	The Company does not utilize hydrochlorofluorocarbons (HCFCs), Chlorofluorocarbons (CFCs), Halon, Carbon Tetrachloride (CCl4), Methyl Chloroform (CH3CCl3) and Methyl Bromide (CH3Br) in its manufacturing processes.	However, small-scale refrigeration and air conditioning equipment may be used, and data on their usage will be systematically collected and monitored in the coming years.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Report 2025, Page 82 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Spill</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 74			
<b>GRI 306: Effluents and Waste 2016</b>	306-3 Significant spills	Sustainability Report 2025, Page 75			
<b>Waste</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 74			
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Sustainability Report 2025, Page 75 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	306-2 Management of significant waste-related impacts	Sustainability Report 2025, Page 77 - 78			
	306-3 Waste generated	Sustainability Report 2025, Page 75 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			

# GRI content index

Statement of use	Sernsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	Renewable Energy				
GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	306-4 Waste diverted from disposal	Sustainability Report 2025, Page 75 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	306-5 Waste directed to disposal	Sustainability Report 2025, Page 75 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Supplier Environmental Assessment</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 158 - 159			
<b>GRI 308 Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Sustainability Report 2025, Page 161			
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report 2025, Page 163 - 165			
<b>Social Management</b>					
<b>Employment</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 94, 129			
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employment turnover	Sustainability Report 2025, Page 131 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report 2025, Page 133, and Annual Report (AR) 2025, Page 256, 289			
	401-3 Parental leave	Sustainability Report 2025, Page 132 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Labor/management relations</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 129, and Annual Report (AR) 2025, Page 193			
<b>GRI 402: Labor/Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	Sustainability Report 2025, Page 130, and Annual Report (AR) 2025, Page 195			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>Occupational Health and Safety</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 109, Annual Report (AR) 2025, Page 144, 153 and 195 and the Safety, Occupational Health, and Good Working Environment section of our website <a href="https://sustainability.sermsang.com/en/social/safety-occupational-health-and-good-working-environment">https://sustainability.sermsang.com/en/social/safety-occupational-health-and-good-working-environment</a>			
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Sustainability Report 2025, Page 109, Annual Report (AR) 2025, Page 153 and the Safety, Occupational Health, and Good Working Environment section of our website <a href="https://sustainability.sermsang.com/en/social/safety-occupational-health-and-good-working-environment">https://sustainability.sermsang.com/en/social/safety-occupational-health-and-good-working-environment</a>			
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report 2025, Page 109 - 111, and Annual Report (AR) 2025, Page 90 - 92 and 109			
	403-3 Occupational health services	Sustainability Report 2025, Page 109, and Annual Report (AR) 2025, Page 153			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2025, Page 111, and Annual Report (AR) 2025, Page 195			
	403-5 Worker training on occupational health and safety	Sustainability Report 2025, Page 111 - 113, and Annual Report (AR) 2025, Page 109 - 110			
	403-6 Promotion of worker health	Sustainability Report 2025, Page 113			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2025, Page 111			
	403-8 Workers covered by an occupational health and safety management system	Sustainability Report 2025, Page 111			
	403-9 Work-related injuries	Sustainability Report 2025, Page 110, and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	403-10 Work-related ill health	Sustainability Report 2025, Page 110, and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			

# GRI content index

Statement of use	Sernsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>Training and Education</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 102 and Annual Report (AR) 2025, Page 144, 194			
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Sustainability Report 2025, Page 103, Annual Report (AR) 2025, Page 97 and performance data from our website <a href="https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2025, Page 102 - 104			
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Report 2025, Page 104 and performance data from our website <a href="https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Diversity and Equal Opportunity</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 130			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Sustainability Report 2025, Page 132 and performance data from our website <a href="https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	405-2 Ratio of basic salary and remuneration of women to men	Performance data from our website <a href="https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sernsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Non-discrimination</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 130			
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Sustainability Report 2025, Page 131, 134 and Annual Report (AR) 2025, Page 153			
<b>Freedom of Association and Collective Bargaining</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 130			
<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 corrective bargaining may be at risk	Sustainability Report 2025, Page 131			
<b>Child Labor</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 103, 159 - 160			
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2025, Page 159 - 160			
<b>Forced or Compulsory Labor</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 130, 159			
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents for forced or compulsory labor	Sustainability Report 2025, Page 130 - 131, 164 - 165			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	Renewable Energy				
GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>GRI 3: Material Topics 2021</b>					
<b>GRI 410: Security Practices 2016</b>	3-3 Management of material topics 410-1 Security personal trained in human rights policies or procedures	Sustainability Report 2025, Page 110 Sustainability Report 2025, Page 110			
<b>Rights of Indigenous Peoples</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 130, 137			
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	Sustainability Report 2025, Page 137			
<b>Local Communities</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 118			
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessment, and development programs 413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report 2025, Page 118 - 121 Sustainability Report 2025, Page 118			
<b>Supplier Social Assessment</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 159			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria 414-2 Negative social impacts in the supply chain and actions taken	Sustainability Report 2025, Page 162 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a> Sustainability Report 2025, Page 162 -164			
<b>Public Policy</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 168			
<b>GRI 415: Public Policy 2016</b>	415-1 Political contribution	<a href="https://sustainability.sermsang.com/en/document/viewer/149/the-code-of-conduct">https://sustainability.sermsang.com/en/document/viewer/149/the-code-of-conduct</a> , Page 8			
<b>Customer Health and Safety</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 145			
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report 2025, Page 146 - 147 Sustainability Report 2025, Page 146			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>Marketing and Labeling</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 145, and 166			
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	Sustainability Report 2025, Page 141 and 167			
	417-2 Incidents of non-compliance concerning product and service information and labeling	Sustainability Report 2025, Page 146 and 167			
	417-3 Incidents of non-compliance concerning marketing communications	Sustainability Report 2025, Page 171			
<b>Customer Privacy</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 172, and Annual Report (AR) 2025, Page 80			
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report 2025, Page 172, and Annual Report (AR) 2025, Page 80, 116			
<b>Governance and Economics</b>					
<b>Economic Performance</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 173			
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Annual Report (AR) 2025, Page 14			
	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Report 2025, Page 58 - 60, and Annual Report (AR) 2025, Page 81 - 83			
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report (AR) 2025, Page 193 - 194			
	201-4 Financial assistance received from government	Annual Report (AR) 2025, Page 22			
<b>Market Presence</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 173, and Annual Report (AR) 2025, Page 32 - 39			
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Sustainability Report 2025, Page 132 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	202-2 Proportion of senior management hired from local community	performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
<b>Indirected Economic Impacts</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 166			
<b>GRI 203: Indirected Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Sustainability Report 2025, Page 166			

# GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.				
GRI 1 used	GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)	Renewable Energy				
GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	203-2 Significant indirect economic impacts	Sustainability Report 2025, Page 166 - 167			
<b>Procurement Practices</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 159 and the sustainability section on our website <a href="https://sustainability.sermsang.com/en/governance-and-economic/supply-chain-management">https://sustainability.sermsang.com/en/governance-and-economic/supply-chain-management</a>			
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Sustainability Report 2025, Page 123 - 128			
<b>Anti-corruption</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 168, Annual Report (AR) 2025, Page 75, and the sustainability section of our website <a href="https://sustainability.sermsang.com/en/governance-and-economic/anti-corruption">https://sustainability.sermsang.com/en/governance-and-economic/anti-corruption</a>			
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Sustainability Report 2025, Page 168 - 171, and Annual Report (AR) 2025, Page 75			
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Report 2025, Page 172			
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report 2025, Page 170 - 171			
<b>Anti-competitive Behavior</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 33			
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, and anti-trust, and monopoly practices	Sustainability Report 2025, Page 33 and Annual Report (AR) 2025, Page 102			
<b>Tax</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Sustainability Report 2025, Page 34-42 and the sustainability materiality assessment section of our website <a href="https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-materiality-assessment">https://sustainability.sermsang.com/en/sustainability-at-ssp/sustainability-materiality-assessment</a>			
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	Sustainability Report 2025, Page 172, Annual Report (AR) 2025, Page 257, and the sustainability section of our website <a href="https://sustainability.sermsang.com/en/governance-and-economic/tax-policy">https://sustainability.sermsang.com/en/governance-and-economic/tax-policy</a>			
	207-2 Tax governance, control, and risk management	Sustainability Report 2025, Page 172, and Annual Report (AR) 2025, Page 20 - 22, 257			

## GRI content index

Statement of use	Sermsang Power Corporation PLC. has reported the information cited in this GRI content index for the period 1 January 2025 to 31 December 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Renewable Energy

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
	<a href="#">207-3 Stakeholder engagement and management of concerns related to tax</a>	Sustainability Report 2025, Page 172, Annual Report (AR) 2025, Page 20-22, 117 and performance data from our website <a href="https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data">https://sustainability.sermsang.com/en/reporting-and-disclosure/esg-performance-data</a>			
	<a href="#">207-4 Country-by-country reporting</a>	Annual Report (AR) 2025, Page 20-22			