

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 2024 to 31 December 2024 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
General Disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	Sustainability Report 2024, Page 10, and Annual Report (AR) 2024, Page 61 - 68			
	2-2 Entities included in the organization's sustainability reporting	Annual Report (AR) 2024, Page 12			
	2-3 Reporting period, frequency and contact point	Sustainability Report 2024, Page 5			
	2-4 Restatements of information	Sustainability Report 2024, Page 8, and Annual Report (AR) 2024, Page 11 (Winchai)			
	2-5 External assurance	Sustainability Report 2024, and the sustainability section of our website: https://sustainability.sernsang.com/th/awards-and-recognitions			
	2-6 Activities, value chain and other business relationships	Sustainability Report 2024, Page 17 - 18			
	2-7 Employees	Sustainability Report 2024, Page 113 and performance data from our website https://sustainability.sernsang.com/th/esg-performance-data			
	2-8 Workers who are not employees	performance data from our website https://sustainability.sernsang.com/th/esg-performance-data			
	2-9 Governance structure and composition	Sustainability Report 2024, Page 47, and Annual Report (AR) 2024, Page 165 - 166			
	2-10 Nomination and selection of the highest governance body	Sustainability Report 2024, Page 165 - 166 and Annual Report (AR) 2024, Page 147			
	2-11 Chair of the highest governance body	Annual Report (AR) 2024, Page 4			
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report (AR) 2024, Page 173 - 174			
	2-13 Delegation of responsibility for managing impacts	Sustainability Report 2024, Page 47 - 48			
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report 2024, Page 48			
	2-15 Conflicts of interest	Annual Report (AR) 2024, Page 152, 330 - 331			
	2-16 Communication of critical concerns	Sustainability Report 2024, Page 35 - 42			
	2-17 Collective knowledge of the highest governance body	Sustainability Report 2024, Page 127, 130			
	2-18 Evaluation of the performance of the highest governance body	Sustainability Report 2024, Page 130, 155			
	2-19 Remuneration policies	Sustainability Report 2024, Page 128 - 129 and Annual Report (AR) 2024, Page 154 - 155			
	2-20 Process to determine remuneration	Annual Report (AR) 2024, Page 159 - 160, 166, and 182			
2-21 Annual total compensation ratio	Sustainability Report 2024, Page 114				
2-22 Statement on sustainable development strategy	Sustainability Report 2024, Page 49 - 50				
2-23 Policy commitments	Sustainability Report 2024, Page 49 and The sustainability section of our website: https://sustainability.sernsang.com/th/sustainability-policy				
2-24 Embedding policy commitments	Sustainability Report 2024, Page 49 - 54				
2-25 Processes to remediate negative impacts	Sustainability Report 2024, Page 33 - 42				
2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report 2024, Page 47 - 48				
2-27 Compliance with laws and regulations	Sustainability Report 2024, Page 34				
2-28 Membership associations	Sustainability Report 2024, Page 31				
2-29 Approach to stakeholder engagement	Sustainability Report 2024, Page 19 - 32				
2-30 Collective bargaining agreements	Sustainability Report 2024, Page 111 - 112				
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Report 2024, Page 34 and the sustainability section of our website: https://sustainability.sernsang.com/th/sustainability-materiality-assessment			
	3-2 List of material topics	Sustainability Report 2024, Page 35 - 42 and the sustainability section of our website: https://sustainability.sernsang.com/th/sustainability-materiality-assessment			
Environmental Management					
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 120, 123			
GRI 301: Materials 2016	301-1 Materials used by weight or volume		Data is not available	Due to reliance on finished products procured from suppliers.	Plan to develop a process for collecting data from suppliers and monitoring biomass material usage to enhance reporting accuracy
	301-2 Recycled input materials used		Data is not available	Due to the nature of the finished products acquired and the absence of recycled input in the current procurement process.	Will assess the potential to integrate recycled input materials in biomass operations and seek collaboration with suppliers to track recycled content.
	301-3 Reclaimed products and their packaging materials		Data is not available	Due to the long operational lifespan of solar panels and wind turbines, with no reclaimed products or packaging returned for processing.	Commit to developing systems to track reclaimed products and their packaging materials as decommissioning approaches in the coming years.
Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 85			
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	The sustainability section of our website: https://sustainability.sernsang.com/th/biodiversity			
	101-2 Management of biodiversity impacts	Sustainability Report 2024, Page 85 - 86			
	101-3 Access and benefit-sharing	Sustainability Report 2024, Page 86 - 88			
	101-4 Identification of biodiversity impacts	Sustainability Report 2024, Page 86			
	101-5 Locations with biodiversity impacts	Sustainability Report 2024, Page 88			
	101-6 Direct drivers of biodiversity loss	Sustainability Report 2024, Page 86 - 88			
	101-7 Changes to the state of biodiversity	Sustainability Report 2024, Page 86 - 88			
	101-8 Ecosystem services	Sustainability Report 2024, Page 86 - 89			
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 69			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Sustainability Report 2024, Page 70 and performance data from our website https://sustainability.sernsang.com/th/esg-performance-data			
	302-2 Energy consumption outside of the organization	Sustainability Report 2024, Page 70 and performance data from our website https://sustainability.sernsang.com/th/esg-performance-data			
	302-3 Energy intensity	Sustainability Report 2024, Page 70 and performance data from our website https://sustainability.sernsang.com/th/esg-performance-data			
	302-4 Reduction of energy consumption	Sustainability Report 2024, Page 70 and performance data from our website https://sustainability.sernsang.com/th/esg-performance-data			
	302-5 Reductions in energy requirements of products and services	Sustainability Report 2024, Page 70 and performance data from our website https://sustainability.sernsang.com/th/esg-performance-data			

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Water and Effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 73 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability Report 2024, Page 75 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	303-2 Management of water discharge-related impacts	Sustainability Report 2024, Page 75 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	303-3 Water withdrawal	Sustainability Report 2024, Page 75 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	303-4 Water discharge	Sustainability Report 2024, Page 75 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	303-5 Water consumption	Sustainability Report 2024, Page 75 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 65			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Report 2024, Page 66 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report 2024, Page 66 - 67 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	305-3 Other indirect (Scope 3) GHG Emissions	Sustainability Report 2024, Page 67 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	305-4 GHG emissions intensity	Sustainability Report 2024, Page 67 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	305-5 Reduction of GHG emissions	Sustainability Report 2024, Page 67 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	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 2024, Page 84 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Spill					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 78			
GRI 306: Effluents and Waste 2016	306-3 Significant spills				
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 78			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Report 2024, Page 79 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	306-2 Management of significant waste-related impacts	Sustainability Report 2024, Page 80 - 81			
	306-3 Waste generated	Sustainability Report 2024, Page 79 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	306-4 Waste diverted from disposal	Sustainability Report 2024, Page 79 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	306-5 Waste directed to disposal	Sustainability Report 2024, Page 79 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Supplier Environmental Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 136 - 137			
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability Report 2024, Page 138			
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report 2024, Page 140 - 141			
Social Management					
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 91, 111			
GRI 401: Employment 2016	401-1 New employee hires and employment turnover	Sustainability Report 2024, Page 114 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report 2024, Page 115, and Annual Report (AR) 2024, Page 241, 277			
	401-3 Parental leave	Sustainability Report 2024, Page 114 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Labor/management relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 111, and Annual Report (AR) 2024, Page 192			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Sustainability Report 2024, Page 112, and Annual Report (AR) 2024, Page 194			

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Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 99, and Annual Report (AR) 2024, Page 160			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sustainability Report 2024, Page 99, and Annual Report (AR) 2024, Page 160			
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report 2024, Page 99 - 100, and Annual Report (AR) 2024, Page 90			
	403-3 Occupational health services	Sustainability Report 2024, Page 99, and Annual Report (AR) 2024, Page 160			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2024, Page 100, and Annual Report (AR) 2024, Page 193			
	403-5 Worker training on occupational health and safety	Sustainability Report 2024, Page 100 - 103, and Annual Report (AR) 2024, Page 90 - 91			
	403-6 Promotion of worker health	Sustainability Report 2024, Page 102			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2024, Page 100			
	403-8 Workers covered by an occupational health and safety management system	Sustainability Report 2024, Page 100			
	403-9 Work-related injuries	Sustainability Report 2024, Page 101, and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	403-10 Work-related ill health	Sustainability Report 2024, Page 101, and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Training and Education					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 96 and OneReport 2024, Page 117 - 118, 193			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Report 2024, Page 97, Annual Report (AR) 2024, Page 106 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2024, Page 94 - 95			
	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Report 2024, Page 96 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Diversity and Equal Opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 111			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Report 2024, Page 113 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Report 2024, Page 114 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 111			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability Report 2024, Page 112, 115 and Annual Report (AR) 2024, Page 162			
Freedom of Association and Collective Bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 111			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and corrective bargaining may be at risk	Sustainability Report 2024, Page 112			
Child Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 136 - 137			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2024, Page 140 - 141			
Forced or Compulsory Labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 111, 136			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents for forced or compulsory labor	Sustainability Report 2024, Page 111 - 112, 140 - 141			
Security Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 99			
GRI 410: Security Practices 2016	410-1 Security personal trained in human rights policies or procedures	Sustainability Report 2024, Page 99			
Rights of Indigenous Peoples					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 111, 116			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Sustainability Report 2024, Page 117			
Local Communities					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 104			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessment, and development programs	Sustainability Report 2024, Page 104 - 106			
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report 2024, Page 106			
Supplier Social Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 136			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainability Report 2024, Page 138 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	414-2 Negative social impacts in the supply chain and actions taken	Sustainability Report 2024, Page 139 -141			
Public Policy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 145			
GRI 415: Public Policy 2016	415-1 Political contribution	Annual Report (AR) 2024, Page 160			
Customer Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 123			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability Report 2024, Page 123 - 126			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report 2024, Page 124			
Marketing and Labeling					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 123, and 143			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Sustainability Report 2024, Page 120 and 144			
	417-2 Incidents of non-compliance concerning product and service information and labeling	Sustainability Report 2024, Page 124 and 144			
	417-3 Incidents of non-compliance concerning marketing communications	Sustainability Report 2024, Page 147			
Customer Privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 148, and Annual Report (AR) 2024, Page 86			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report 2024, Page 148, and Annual Report (AR) 2024, Page 86, 94 and 162			

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Governance and Economics					
Economic Performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 150			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report (AR) 2024, Annual Report (AR) 2024, Page 13			
	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Report 2024, Page 58 - 61, and Annual Report (AR) 2024, Page 87 - 89			
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report (AR) 2024, Page 193			
	201-4 Financial assistance received from government	Annual Report (AR) 2024, Page 59			
Market Presence					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 150, and Annual Report (AR) 2024, Page 25 - 34			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Sustainability Report 2024, Page 113 and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	202-2 Proportion of senior management hired from local community	performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
Indirect Economic Impacts					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 143			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Sustainability Report 2024, Page 143			
	203-2 Significant indirect economic impacts	Sustainability Report 2024, Page 144			
Procurement Practices					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 136 and the sustainability section on our website https://sustainability.sernsang.com/u/th/supply-chain-management			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainability Report 2024, Page 107			
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 145, Annual Report (AR) 2024, Page 84, and the sustainability section of our website https://sustainability.sernsang.com/u/th/anti-corruption			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Sustainability Report 2024, Page 145 - 147, and Annual Report (AR) 2024, Page 84			
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Report 2024, Page 148			
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report 2024, Page 146 - 147			
Anti-competitive Behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 32			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, and anti-trust, and monopoly practices	Sustainability Report 2024, Page 145, and 147 and Annual Report (AR) 2024, Page 159			
Tax					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2024, Page 145-146, and Annual Report (AR) 2024, Page 54-71			
GRI 207: Tax 2019	207-1 Approach to tax	Sustainability Report 2024, Page 148, Annual Report (AR) 2024, Page 241 - 242, and the sustainability section of our website https://sustainability.sernsang.com/u/th/tax-policy			
	207-2 Tax governance, control, and risk management	Sustainability Report 2024, Page 129, and Annual Report (AR) 2024, Page 30, 55-58, 272 - 273, 281			
	207-3 Stakeholder engagement and management of concerns related to tax	Sustainability Report 2024, Page 25, Annual Report (AR) 2024, Page 77, and performance data from our website https://sustainability.sernsang.com/u/th/esg-performance-data			
	207-4 Country-by-country reporting	Annual Report (AR) 2024, Page 59			