

## GRI Content Index

**Statement of use:** GULF has reported the information cited in this GRI content index for the period 1 January - 31 December 2025 in accordance with the GRI Standards.

**GRI 1 used:** GRI 1: Foundation 2021

**Applicable GRI Sector Standard(s):** -

GRI standard / other source	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report (56-1 One Report) 2025: General Information (pg. 8-11) Details of the Group's projects (pg. 84-96) Sustainability Report 2025: Business Overview (pg. 7-8)	
	2-2 Entities included in the organization's sustainability reporting	Annual Report (56-1 One Report) 2025: Investments in Subsidiaries, Associates and Joint Ventures (pg. 256-274) Sustainability Report 2025: About this report (pg. 1-2)	
	2-3 Reporting period, frequency and contact point	Sustainability Report 2025: About this report (pg. 1-2)	
	2-4 Restatements of information	Sustainability Report 2025: About this report (pg. 1-2)	
	2-5 External assurance	Assurance statement ( <a href="#">click here</a> )	
	2-6 Activities, value chain and other business relationships	Annual Report (56-1 One Report) 2025: GULF's Business (pg. 44-46) Energy business (pg. 48-65) Infrastructure business (pg. 66-71) Data center and cloud business (pg. 72-77) Investments (pg. 78-83) Details of the Group's projects (pg. 84-96) Sustainability Report 2025: Business Overview (pg. 7-8) Supply Chain Management (pg. 137-142)	
	2-7 Employees	Sustainability Report 2025: Employees and Workforce (pg. 93-112) Quantitative ESG Data ( <a href="#">click here</a> )	
	2-8 Workers who are not employees	Quantitative ESG Data ( <a href="#">click here</a> )	
	2-9 Governance structure and composition	Annual Report (56-1 One Report) 2025: Organization Chart (pg. 156) Board of Directors and Management Profiles (pg. 157-184) Corporate Governance Structure (pg. 187-190) Sustainability Report 2025: Sustainability Governance (pg. 23-28)	
	2-10 Nomination and selection of the highest governance body	Annual Report (56-1 One Report) 2025: Nomination and Appointment of Directors, Subcommittees and CEO (pg. 228-232)	
	2-11 Chair of the highest governance body	Annual Report (56-1 One Report) 2025: Board of Directors and Management Profiles (pg. 157-184)	
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Report 2025: Sustainability Governance (pg. 23-28)	
	2-13 Delegation of responsibility for managing impacts	Sustainability Report 2025: Sustainability Governance (pg. 23-28)	
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report 2025: Sustainability Governance (pg. 23-28) Double Materiality Assessment (pg. 41-50)	

GRI standard / other source	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Annual Report (56-1 One Report) 2025: Policy on Prevention of Conflict of Interest (pg. 201-202) (e) Conflict of interest (pg. 222-223) Related Party Transactions (pg. 243-245) Sustainability Report 2025: Corporate Governance and Anti-Corruption (pg.147-156)	
	2-16 Communication of critical concerns	Sustainability Report 2025: Corporate Governance and Anti-Corruption (pg.147-156)	
	2-17 Collective knowledge of the highest governance body	Annual Report (56-1 One Report) 2025: Development Guidelines for Directors (pg. 198)	
	2-18 Evaluation of the performance of the highest governance body	Annual Report (56-1 One Report) 2025: Performance Assessment (pg. 234-235) Sustainability Report 2025: Human Capital Management (pg. 93-104)	
	2-19 Remuneration policies	Annual Report (56-1 One Report) 2025: Remuneration of the Directors and the Executives (pg. 192-194) Sustainability Report 2025: Human Capital Management (pg. 93-104)	
	2-20 Process to determine remuneration	Annual Report (56-1 One Report) 2025: Remuneration of the Directors and the Executives (pg. 192-194) Sustainability Report 2025: Human Capital Management (pg. 93-104)	
	2-21 Annual total compensation ratio	Annual Report (56-1 One Report) 2025: Remuneration of the Directors and the Executives (pg. 192-194) Employees of the Company and its Subsidiaries (pg. 195-200)	GULF aligns with the disclosure requirements of the Stock Exchange of Thailand, governed by the Thai Securities Exchange Commission. Locations of these disclosures are provided.
	2-22 Statement on sustainable development strategy	Sustainability Report 2025: Message from the CEO (pg. 3-4)	
	2-23 Policy commitments	Sustainability Report 2025: Sustainability Governance (pg. 23-28) Human Rights (pg. 29-33) Double Materiality Assessment (pg. 41-50) Corporate Governance and Anti-corruption (pg. 147-156) GULF's Policies and Corporate Documents: All policies and corporate documents ( <a href="#">click here</a> ) Sustainability Policy ( <a href="#">click here</a> ) Supplier Code of Conduct ( <a href="#">click here</a> )	
	2-24 Embedding policy commitments	Annual Report (56-1 One Report) 2025: Development Guidelines for Employees (pg. 199-200) Sustainability Report 2025: Double Materiality Assessment, Targets and metrics, Policies and governance instruments (pg. 47-48) Corporate Governance and Anti-Corruption (pg. 147-156)	

GRI standard / other source	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Sustainability Report 2025: Human Rights (pg. 29-33) Stakeholder Dialogue (pg. 34-40) Communities and Society (pg. 113-124) Corporate Governance and Anti-Corruption (pg. 147-156)	
	2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report 2025: Stakeholder Dialogue (pg. 34-40) Corporate Governance and Anti-Corruption (pg. 147-156)	
	2-27 Compliance with laws and regulations	Annual Report (56-1 One Report) 2025: Legal dispute (pg. 341-342) Sustainability Report 2025: Corporate Governance and Anti-Corruption (pg. 147-156)	
	2-28 Membership associations	Sustainability Report 2025: Partnerships and collaborations for sustainability (pg. 15-18)	
	2-29 Approach to stakeholder engagement	Sustainability Report 2025: Stakeholder Dialogue (pg. 34-40)	
	2-30 Collective bargaining agreements	Quantitative ESG Data ( <a href="#">click here</a> )	
<b>Material Topics</b>			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Report 2025: Double Materiality Assessment (pg. 41-50)	
	3-2 List of material topics	Sustainability Report 2025: Double Materiality Assessment (pg. 41-50)	
<b>GHG Emissions</b>			
GRI 102: Climate Change 2025	3-3 Management of material topics	Sustainability Report 2025: Sustainability Governance (pg.23-28) Climate Strategy (pg. 53) Climate Management (pg. 54-58) GHG Emissions (pg. 59-70)	
	102-1 Transition plan for climate change mitigation	Sustainability Report 2025: Climate Strategy (pg. 53) Climate Management (pg. 54-58) GHG Emissions (pg. 59-70)	
	102-2 Climate change adaptation plan	Sustainability Report 2025: Climate Strategy (pg. 53) Climate Management (pg. 54-58) GHG Emissions (pg. 59-70)	
	102-3 Just transition	Sustainability Report 2025: Strategy and Framework (pg.21-22) Climate Strategy (pg.53) Human Capital Management (pg. 93-104) Quantitative ESG Data ( <a href="#">click here</a> )	
	102-4 GHG emissions reduction targets and progress	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data ( <a href="#">click here</a> )	
	102-5 Scope 1 GHG emissions	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data ( <a href="#">click here</a> )	
	102-6 Scope 2 GHG emissions	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data ( <a href="#">click here</a> )	
	102-7 Scope 3 GHG emissions	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	

GRI standard / other source	Disclosure	Location	Omission
GRI 102: Climate Change 2025	102-8 GHG emissions intensity	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	102-9 GHG removals in the value chain	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	103-1 Energy policies and commitments	Sustainability Report 2025: Climate Strategy (pg. 53) Climate Management (pg. 54-58) GHG Emissions (pg. 59-70)	
	103-2 Energy consumption and self-generation within the organization	Sustainability Report 2025: Climate Strategy (pg. 53) Climate Management (pg. 54-58) GHG Emissions (pg. 59-70) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	103-3 Upstream and downstream energy consumption	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 103: Energy 2025	103-4 Energy intensity	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	103-5 Reduction in energy consumption	Sustainability Report 2025: GHG Emissions (pg. 59-70) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	3-3 Management of material topics	Sustainability Report 2025: Pollution Management (pg. 71) Air Emissions (pg. 73-74)	
<b>Air Emissions</b>			
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)		Not applicable - The company does not export, import or produce ozone depleting substances.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainability Report 2025: Pollution Management (pg. 71) Air Emissions (pg. 73-74) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
<b>Waste Management</b>			
GRI 306: Waste 2020	3-3 Management of material topics	Sustainability Report 2025: Pollution Management (pg. 71) Waste (pg. 75-78)	
	306-1 Waste generation and significant waste-related impacts	Sustainability Report 2025: Pollution Management (pg. 71) Waste (pg. 75-78)	
	306-2 Management of significant waste-related impacts	Sustainability Report 2025: Pollution Management (pg. 71) Waste (pg. 75-78)	
	306-3 Waste generated	Sustainability Report 2025: Waste (pg. 75-78) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	306-4 Waste diverted from disposal	Sustainability Report 2025: Waste (pg. 75-78) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
306-5 Waste directed to disposal	Sustainability Report 2025: Waste (pg. 75-78) Quantitative ESG Data 2025 ( <a href="#">click here</a> )		

GRI standard / other source	Disclosure	Location	Omission	
<b>Water Management</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2025: Water (pg. 79-86)		
	303-1 Interactions with water as a shared resource	Sustainability Report 2025: Water (pg. 79-86)		
	303-2 Management of water discharge-related impacts	Sustainability Report 2025: Water (pg. 79-86)		
	GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Sustainability Report 2025: Water (pg. 79-86) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
		303-4 Water discharge	Sustainability Report 2025: Water (pg. 79-86) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	303-5 Water consumption	Sustainability Report 2025: Water (pg. 79-86) Quantitative ESG Data 2025 ( <a href="#">click here</a> )		
<b>Biodiversity</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2025: Biodiversity (pg. 87-90)		
	101-1 Policies to halt and reverse biodiversity loss	Sustainability Report 2025: Biodiversity (pg. 87-90) GULF's Policies and Corporate Documents: Biodiversity Policy ( <a href="#">click here</a> )		
	101-2 Management of biodiversity impacts	Sustainability Report 2025: Biodiversity (pg. 87-90) Quantitative ESG Data 2025 ( <a href="#">click here</a> )		
	101-3 Access and benefit-sharing	Sustainability Report 2025: Biodiversity (pg. 87-90)		
	GRI 101: Biodiversity 2024	101-4 Identification of biodiversity impacts	Sustainability Report 2025: Biodiversity (pg. 87-90)	
		101-5 Locations with biodiversity impacts	Sustainability Report 2025: Biodiversity (pg. 87-90) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
		101-6 Direct drivers of biodiversity loss	Sustainability Report 2025: Biodiversity (pg. 87-90) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
		101-7 Changes to the state of biodiversity	Sustainability Report 2025: Biodiversity (pg. 87-90) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	101-8 Ecosystem services	Sustainability Report 2025: Biodiversity (pg. 87-90) Quantitative ESG Data 2025 ( <a href="#">click here</a> )		
<b>Human Capital Management</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	Annual Report (56-1 One Report) 2025: Employee Development Policy (pg.197-200) Sustainability Report 2025: Human Rights (pg. 29-33) Human Capital Management (pg. 93-104)		
	401-1 New employee hires and employee turnover	Sustainability Report 2025: Human Capital Management (pg. 93-104) Quantitative ESG Data 2025 ( <a href="#">click here</a> )		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report 2025: Human Capital Management (pg. 93-104)		

GRI standard / other source	Disclosure	Location	Omission
GRI 401: Employment 2016	401-3 Parental leave	Sustainability Report 2025: Human Capital Management (pg. 93-104)	
	404-1 Average hours of training per year per employee	Annual Report (56-1 One Report) 2025: Employee Development Policy (pg.197-200) Sustainability Report 2025: Human Capital Management (pg. 93-104) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Annual Report (56-1 One Report) 2025: Employee Development Policy (pg.197-200) Sustainability Report 2025: Human Capital Management (pg. 93-104)	
	404-3 Percentage of employees receiving regular performance and career development reviews	Annual Report (56-1 One Report) 2025: Employee Development Policy (pg.197-200) Sustainability Report 2025: Human Capital Management (pg. 93-104) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annual Report (56-1 One Report) 2025: Composition of the Board of Directors (pg. 188-189) Sustainability Report 2025: Human Capital Management (pg. 93-104) Corporate Governance and Anti-Corruption (pg. 147-156) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Report 2025: Human Capital Management (pg. 93-104) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability Report 2025: Human Rights (pg. 29-33) Human Capital Management (pg. 93-104) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report 2025: Human Rights (pg. 29-33) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2025: Human Rights (pg. 29-33) Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2025: Human Rights (pg. 29-33) Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
<b>Occupational Health and Safety</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	
	403-1 Occupational health and safety management system	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	
	403-3 Occupational health services	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	

GRI standard / other source	Disclosure	Location	Omission
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	
	403-5 Worker training on occupational health and safety	Annual Report (56-1 One Report) 2025: Training Courses / Activities on Environmental, Health, Safety (pg. 210-212) Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	
	403-6 Promotion of worker health	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112)	
	403-8 Workers covered by an occupational health and safety management system	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	403-9 Work-related injuries	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	403-10 Work-related ill health	Sustainability Report 2025: Occupational Health and Safety (pg. 105-112) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
<b>Community and Social Development</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2025: Human Rights (pg. 29-33) Community and Social Development (pg. 113-124)	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Sustainability Report 2025: Human Rights (pg. 29-33)	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Report 2025: Pollution Management (pg. 71) Air Emissions (pg. 73-74) Waste (pg. 75-78) Water (pg. 79-86) Community and Social Development (pg. 113-124) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report 2025: Pollution Management (pg. 71) Air Emissions (pg. 73-74) Waste (pg. 75-78) Water (pg. 79-86) Community and Social Development (pg. 113-124) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Sustainability Report 2025: GULF in 2025 (pg. 9-14) Community and Social Development (pg. 113-124)	
	203-2 Significant indirect economic impacts	Sustainability Report 2025: GULF in 2025 (pg. 9-14) Community and Social Development (pg. 113-124)	

GRI standard / other source	Disclosure	Location	Omission
<b>Supply Chain Management</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2025: Supply Chain Management (pg. 137-146)	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability Report 2025: Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Report 2025: Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainability Report 2025: Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	414-2 Negative social impacts in the supply chain and actions taken	Sustainability Report 2025: Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report 2025: Human Rights (pg. 29-33) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2025: Human Rights (pg. 29-33) Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2025: Human Rights (pg. 29-33) Supply Chain Management (pg. 137-146) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
<b>Corporate Governance and Anti-Corruption</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2025: Corporate Governance and Anti-Corruption (pg.147-156)	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Sustainability Report 2025: Corporate Governance and Anti-Corruption (pg.147-156) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	205-2 Communication and training about anti-corruption policies and procedures	Annual Report (56-1 One Report) 2025: Development Guidelines for Employees (pg.199-200) Sustainability Report 2025: Corporate Governance and Anti-Corruption (pg. 147-156) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
GRI 415: Public Policy 2016	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report 2025: Corporate Governance and Anti-Corruption (pg.147-156) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
	415-1 Political contributions	Quantitative ESG Data 2025 ( <a href="#">click here</a> )	
<b>Information Security and Cybersecurity</b>			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Report 2025: Information Security and Cybersecurity (pg. 157-161)	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report 2025: Information Security and Cybersecurity (pg. 157-161) Quantitative ESG Data 2025 ( <a href="#">click here</a> )	