



GRI content index

Statement of use	Gunkul Engineering Public Company Limited has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	page 6, 140				
	2-2 Entities included in the organization’s sustainability reporting	page 141-149				
	2-3 Reporting period, frequency and contact point	page 140, 167				
	2-4 Restatements of information	page 30				
	2-5 External assurance	page 140, 175				
	2-6 Activities, value chain and other business relationships	page 6, 20				
	2-7 Employees	page 70, 150-154				
	2-8 Workers who are not employees	page 150				
	2-9 Governance structure and composition	page 17, 39				
	2-10 Nomination and selection of the highest governance body	Website: https://www.gunkul.com/storage/document/cg/nomination-and-appointment-of-directors-and-executives-en.pdf				
	2-11 Chair of the highest governance body	Website: https://www.gunkul.com/en/leadership/board-of-directors				
	2-12 Role of the highest governance body in overseeing the management of impacts	page 17				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-13 Delegation of responsibility for managing impacts	page 17-18, 39, 50-51, 68, 120				
	2-14 Role of the highest governance body in sustainability reporting	page 17, 140				
	2-15 Conflicts of interest	Website: https://www.gunkul.com/en/leadership/board-of-directors				
	2-16 Communication of critical concerns	page 42, 45-47				
	2-17 Collective knowledge of the highest governance body	Website: https://www.gunkul.com/en/leadership/board-of-directors				
	2-18 Evaluation of the performance of the highest governance body	page 40				
	2-19 Remuneration policies	Website: https://www.gunkul.com/storage/document/cg/determination-on-the-remuneration-of-all-committees-policy-en.pdf				
	2-20 Process to determine remuneration	Website: https://www.gunkul.com/storage/document/cg/determination-on-the-remuneration-of-all-committees-policy-en.pdf				
	2-21 Annual total compensation ratio	-	a, b, c	Confidentiality constraints	Information is classified	
	2-22 Statement on sustainable development strategy	page 3-4				
	2-23 Policy commitments	page 13, 67, 110				
	2-24 Embedding policy commitments	page 13-14, and all chapter				
	2-25 Processes to remediate negative impacts	page 21-27				
	2-26 Mechanisms for seeking advice and raising concerns	page 21-27, 45-46				
	2-27 Compliance with laws and regulations	page 42, 66, 109, 159				
	2-28 Membership associations	page 41, 47				
	2-29 Approach to stakeholder engagement	page 21-27				
	2-30 Collective bargaining agreements	page 72, 150				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	page 28-29				
	3-2 List of material topics	page 30-35				
Good Corporate Governance						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 31, 38-48				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	page 20				
	201-4 Financial assistance received from government	-	a, b, c	Confidentiality constraints	The Company received government incentives; however, the monetary value is not disclosed due to confidentiality.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	page 44				
	205-2 Communication and training about anti-corruption policies and procedures	page 42, 48, 58, 64				
	205-3 Confirmed incidents of corruption and actions taken	page 42				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	page 42				
GRI 415: Public Policy 2016	415-1 Political contributions	page 42				
Risk and Crisis Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 31, 49-56				
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	page 55, 117-118				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Sustainable Supply Chain Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 31, 57-64				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	page 63				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	page 57, 64				
	308-2 Negative environmental impacts in the supply chain and actions taken	page 60-64				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	page 57, 64				
	414-2 Negative social impacts in the supply chain and actions taken	page 60-64				
Innovation and Digitalization						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 32, 92-97, 105-107				
Operational Stability and Efficiency						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 32, 92-97, 105-107				
Occupational Health and Safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 33, 84-91				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	page 85-90				
	403-2 Hazard identification, risk assessment, and incident investigation	page 86-87				
	403-3 Occupational health services	page 85-91				
	403-4 Worker participation, consultation, and communication on occupational health and safety	page 85-86				
	403-5 Worker training on occupational health and safety	page 88				
	403-6 Promotion of worker health	page 88-89				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	page 86-89				
	403-8 Workers covered by an occupational health and safety management system	page 85, 141				
	403-9 Work-related injuries	page 90, 159				
	403-10 Work-related ill health	page 90, 160				
Labor Practices and Human Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 33, 66-74				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-	a, b	Information unavailable/incomplete	Information is currently not available	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	page 152-153				
	405-2 Ratio of basic salary and remuneration of women to men	page 157				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	page 66				
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	page 58-59				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	page 60-61				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	page 60-61				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	page 66				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Human Capital Development						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 33, 75-83				
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	-	a, b, c, d, e	Confidentiality constraints	Confidential information	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	page 80, 82, 155				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	page 77				
	401-3 Parental leave	page 156				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	page 78, 157-158				
	404-2 Programs for upgrading employee skills and transition assistance programs	page 75-83				
	404-3 Percentage of employees receiving regular performance and career development reviews	page 76				
Product and Service Responsibility						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 34, 92-97, 105-107				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	page 93-97				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	page 92				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	page 42				
Creating Shared Value						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 34, 98-104				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	page 98-104				
	413-2 Operations with significant actual and potential negative impacts on local communities	page 104, 110-112				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Production Waste Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 35, 134-138				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	page 138, 163				
	301-2 Recycled input materials used	page 135				
	301-3 Reclaimed products and their packaging materials	-	a, b	Confidentiality constraints	Confidential information	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	page 135-137				
	306-2 Management of significant waste-related impacts	page 135-137				
	306-3 Waste generated	page 137-138, 163				
	306-4 Waste diverted from disposal	page 137-138, 163				
	306-5 Waste directed to disposal	page 137-138, 163				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 35, 109, 112-115				
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	page 113-114				
	304-2 Significant impacts of activities, products and services on biodiversity	page 113-114				
	304-3 Habitats protected or restored	page 115				
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	page 109, 113				
Climate Change Response						
GRI 3: Material Topics 2021	3-3 Management of material topics	page 35, 116-138				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			EXTERNAL ASSURANCE
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	page 127, 161				
	302-2 Energy consumption outside of the organization	page 127, 161				
	302-3 Energy intensity	page 127, 161				
	302-4 Reduction of energy consumption	page 127				
	302-5 Reductions in energy requirements of products and services	-	a, b, c	Information unavailable/incomplete	The Company does not currently track reductions in energy requirements of products and services.	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	page 128-131				
	303-2 Management of water discharge-related impacts	page 112				
	303-3 Water withdrawal	page 132-133, 162				
	303-4 Water discharge	page 132-133, 162, 165-166				
	303-5 Water consumption	page 132-133, 162				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	page 123-124, 164				Yes
	305-2 Energy indirect (Scope 2) GHG emissions	page 123-124, 164				Yes
	305-3 Other indirect (Scope 3) GHG emissions	page 123-124, 164-165				Yes
	305-4 GHG emissions intensity	page 123-124, 164				Yes
	305-5 Reduction of GHG emissions	page 120-123				
	305-6 Emissions of ozone-depleting substances (ODS)	-	a, b, c, d	Not applicable	We do not have ozonedepleting substances in our operations.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	page 138, 166				