

GRI Content Index

Grand Canal Land has incorporated and reported the sustainability information in the Annual Report 2023 to showcase its economic, social, and environmental performance. This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021: the United Nations Global Compact (UNGC) linked the performance in line with Sustainable Development Goals (SDGs).

Statement of use	Grand Canal Land Public Company Limited has reported in accordance with the GRI Standards for the period 1 January 2023-31 December 2023.
GRI 1 used	
Applicable GRI Sector Standard(s)	Real Estate

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION TH-Version	LOCATION EN-Version
General disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	P.14-16	P.14-16
	2-2 Entities included in the organization's sustainability reporting	P.54-55	P.57
	2-3 Reporting period, frequency and contact point	P.55, 108, 154	P.57, 111, 149
	2-4 Restatements of information	There is no restatement of information	
	2-5 External assurance	P.165-166	P.172-173
	2-6 Activities, value chain and other business relationships	P.52-59	P.54-62
	2-7 Employees	P.90, 135-136 การบริหารจัดการ และสร้างความผูกพันกับบุคลากร	P.93, 140,141 Employee Management and Engagement
	2-8 Workers who are not employees	P.73-76 การบริหารจัดการ และสร้างความผูกพันกับบุคลากร	P.76-79 Employee Management and Engagement
	2-9 Governance structure and composition	P.70	P.73
	2-10 Nomination and selection of the highest governance body	P.123	P.127
	2-11 Chair of the highest governance body	P.122	P.126
	2-12 Role of the highest governance body in overseeing the management of impacts	P.124-126	P.128-130
	2-13 Delegation of responsibility for managing impacts	P.124, 126, 129, 131-132	P.128, 130,133-134, 136
	2-14 Role of the highest governance body in sustainability reporting	P.127-129	P.131-134
	2-15 Conflicts of interest	P.108, 151-155	P.111,156-158
	2-16 Communication of critical concerns	P.90-91, 151-153	P.95-96, 156-158
	2-17 Collective knowledge of the highest governance body	P.151-152, 154	P. 156-157, 159
	2-18 Evaluation of the performance of the highest governance body	P.147-148	P.151-153
	2-19 Remuneration policies	P.130-131, 133	P.135-136, 138
	2-20 Process to determine remuneration	P.136	P.141
	2-21 Annual total compensation ratio	P.134, 136	P.139,141
	2-22 Statement on sustainable development strategy	P.51-55	P.53-58
	2-23 Policy commitments	P.47-51	P.49-53
	2-24 Embedding policy commitments	P.47-51	P.49-53
	2-25 Processes to remediate negative impacts	P.95, 109, 113, 151-152, 154	P. 109, 113, 157, 159
	2-26 Mechanisms for seeking advice and raising concerns	P. 60-69	P.63-72

	2-27 Compliance with laws and regulations	P.126-130	P.130-134
	2-28 Membership associations	P.71	P.74
	2-29 Approach to stakeholder engagement	P.56-59	P.59-61
	2-30 Collective bargaining agreements	P.59	P.62
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P.59	P.62
	3-2 List of material topics	P.60-69	P.63-72
Economic performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.72-100	P.75-103
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P.77	P.80
	201-2 Financial implications and other risks and opportunities due to climate change	P.80-81, 84	P.83-84, 87
	201-3 Defined benefit plan obligations and other retirement plans	P. 90, 114, 233	P. 93, 117, 236 (45, 79, 104, 207)
	201-4 Financial assistance received from government	n/a	n/a
Market presence			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.98, 108-120	P.101, 111-123
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	P.136	P.141
	202-2 Proportion of senior management hired from the local community	การบริหารจัดการ และสร้างความผูกพันกับบุคลากร	Employee Management and Engagement
Indirect economic impacts			
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 77, 84-87, 95-97	P.80,89-90, 98-100
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	P.84	P.87
	203-2 Significant indirect economic impacts	P.84-87, 95-97	P.87-90, 98-100
Procurement practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 70	P.73
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	P.85	P.88
Anti-corruption			
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 151-154 8. นโยบายต่อต้านการทุจริตคอร์รัปชัน	P.156-159 8. Anti-Corruption Policy
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	P.153	P.157-158
	205-2 Communication and training about anti-corruption policies and procedures	P.91, 109	P.95, 112
	205-3 Confirmed incidents of corruption and actions taken	P.109, 154	P.112, 159
Anti-competitive behavior			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.29 19. นโยบายการแข่งขันทางการค้า	P. 29 19. Business Competition Policy
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P.29-30	P.29-30

Tax			
GRI 3: Material Topics 2021	3-3 Management of material topics	7. นโยบายด้านภาษี	7. Tax Policy
GRI 207: Tax 2019	207-1 Approach to tax	P. 203, 239-243	P.202,227-228
	207-2 Tax governance, control, and risk management	7. นโยบายด้านภาษี	7. Tax Policy
	207-3 Stakeholder engagement and management of concerns related to tax	P.57	P.60
	207-4 Country-by-country reporting	n/a	n/a
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.30	P.30
GRI 301: Materials 2016	301-1 Materials used by weight or volume	P.52	P.54
	301-2 Recycled input materials used	P.52	P.54
	301-3 Reclaimed products and their packaging materials	n/a	n/a
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.79-84	P.82-87
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P.83	P.86
	302-2 Energy consumption outside of the organization	P.83	P.86
	302-3 Energy intensity	P.83	P.86
	302-4 Reduction of energy consumption	P.83-84	P.86-87
	302-5 Reductions in energy requirements of products and services	P.83-84	P.86-87
Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.86-88	P.89-91
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	none	none
	303-2 Management of water discharge-related impacts	P.87	P.88
	303-3 Water withdrawal	none	none
	303-4 Water discharge	P.86-87	P.89-90
	303-5 Water consumption	P.86	P.89
Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 47, 49, 51	P.49, 51, 53
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	P. 48-49,79-80	P.50-51, 82-83
	304-2 Significant impacts of activities, products and services on biodiversity	P.47, 51, 79-81	P. 49, 54, 82-84
	304-3 Habitats protected or restored	P.79-81	P.82-84
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	n/a	n/a
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 79-81	P. 82-84
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P.82	P.85
	305-2 Energy indirect (Scope 2) GHG emissions	P.82	P.85
	305-3 Other indirect (Scope 3) GHG emissions	P.82	P.85
	305-4 GHG emissions intensity	P.83	P.86

	305-5 Reduction of GHG emissions	P.80-86	P.83-89
	305-6 Emissions of ozone-depleting substances (ODS)	n/a	n/a
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	n/a	n/a
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.85-86	P.88-89
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	P.85-86	P.88-89
	306-2 Management of significant waste-related impacts	P.85-86	P.88-89
	306-3 Waste generated	P.85-86	P.88-89
	306-4 Waste diverted from disposal	P.85-86	P.88-89
	306-5 Waste directed to disposal	P.85-86	P.88-89
Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.65, 73-74	P.68, 76-77
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	P.74-75	P.77-78
	308-2 Negative environmental impacts in the supply chain and actions taken	P.79-81	P.82-84
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.90, 136	P.93, 141
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	การบริหารจัดการ และสร้างความปลอดภัยกับบุคลากร	Employee Management and Engagement
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.136	P.141
	401-3 Parental leave	การบริหารจัดการ และสร้างความปลอดภัยกับบุคลากร	Employee Management and Engagement
Labor/management relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.90-91	P.93-94
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	P.90-91	P.93-94
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.115	P.119
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P.88	P.91
	403-2 Hazard identification, risk assessment, and incident investigation	P.88-89	P.91-92
	403-3 Occupational health services	P.88-89	P.91-92
	403-4 Worker participation, consultation, and communication on occupational health and safety	P.88	P.91
	403-5 Worker training on occupational health and safety	P.89	P.92
	403-6 Promotion of worker health	P.88	P.91

	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.30, 62	P.30, 65
	403-8 Workers covered by an occupational health and safety management system	P.30, 89	P.30, 92
	403-9 Work-related injuries	P.89	P.92
	403-10 Work-related ill health	การบริหารจัดการอาชีวอนามัยและความปลอดภัย	Occupational Health and Safety
Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.91-92	P.94-95
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	P.91-92	P.94-95
	404-2 Programs for upgrading employee skills and transition assistance programs	P.91-92	P.94-95
	404-3 Percentage of employees receiving regular performance and career development reviews	n/a	n/a
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.115 14. นโยบายการเคารพกฎหมายและหลักสิทธิมนุษยชน 18. นโยบายการปฏิบัติต่อพนักงาน	P.119 14. Respect Of Law And Principles Of Human Rights Policy 18. Treatment Of Employees Policy
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P.99	P.102
	405-2 Ratio of basic salary and remuneration of women to men	P.136	P.141-142
Non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.56-58	P.59-61
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No case found	No case found
Freedom of association and collective bargaining			
GRI 3: Material Topics 2021	3-3 Management of material topics	11. นโยบายการมีส่วนร่วมทางการเมือง	11. Political Participation Policy
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	No case found	No case found
Child labor			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.115	P.119
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	No case found	No case found
Forced or compulsory labor			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.115	P.119
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	No case found	No case found
Security practices			

GRI 3: Material Topics 2021	3-3 Management of material topics	P.88 21. นโยบายด้านความปลอดภัยและ อาชีวอนามัย	P.91 21. Safety And Occupational Health Policy
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	P.89	P.92
Rights of indigenous peoples			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.37, 74-75	P.38, 77-78
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No case found	No case found
Local communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.88	P.91
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	P.95-97	P. 98-100
	413-2 Operations with significant actual and potential negative impacts on local communities	P.57	P.60
Supplier social assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.74-75	P.77-78
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	P.74-75	P.77-78
	414-2 Negative social impacts in the supply chain and actions taken	P.57	P.60
Public policy			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.57	P.60
GRI 415: Public Policy 2016	415-1 Political contributions	N/A	N/A
Customer health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.51-53, 94	P.53-55, 97-98
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	P.94	P. 97-98
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No case found	No case found
Marketing and labeling			
GRI 3: Material Topics 2021	3-3 Management of material topics	22. นโยบายด้านการ ประชาสัมพันธ์และการตลาด	22. Public Relations And Marketing Policy
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	P.53	P.55-56
	417-2 Incidents of non-compliance concerning product and service information and labeling	No case found	No case found
	417-3 Incidents of non-compliance concerning marketing communications	No case found	No case found
Customer privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	P.95, 115-116	P.98, 119-120
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No case found	No case found