

GRI Content Index

Statement of use	Bangchak Corporation Public Company Limited has reported in accordance with GRI standards for the period 1 January 2023 - 31 December 2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	12	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2 Entities included in the organization's sustainability reporting	8				
	2-3 Reporting period, frequency and contact point	8-9				
	2-4 Restatements of information	8				
	2-5 External assurance	282				
	2-6 Activities, value chain and other business relationships	17-25				
	2-7 Employees	251-252				
	2-8 Workers who are not employees	259				
	2-9 Governance structure and composition	16				
	2-10 Nomination and selection of the highest governance body	AR 193				
	2-11 Chair of the highest governance body	16				
	2-12 Role of the highest governance body in overseeing the management of impacts	30-31, 85-95				
	2-13 Delegation of responsibility for managing impacts	30				
	2-14 Role of the highest governance body in sustainability reporting	53				
	2-15 Conflicts of interest	AR 209				
	2-16 Communication of critical concerns	AR 207-208				
	2-17 Collective knowledge of the highest governance body	AR 194				
	2-18 Evaluation of the performance of the highest governance body	AR 194				
	2-19 Remuneration policies	AR 187				
	2-20 Process to determine remuneration	AR 187-188				
	2-21 Annual total compensation ratio	N/A	a,b,c	Confidentiality constraints	CEO compensation is confidential.	
	2-22 Statement on sustainable development strategy	4-5				
	2-23 Policy commitments	30-31				
	2-24 Embedding policy commitments	30-31				
	2-25 Processes to remediate negative impacts	AR 207-208				

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	AR 207-208				
	2-27 Compliance with laws and regulations	227				
	2-28 Membership associations	12				
	2-29 Approach to stakeholder engagement	32-33				
	2-30 Collective bargaining agreements	184				
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	52-57	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2 List of material topics	53				
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	198-223				11.14.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	226				11.14.2
Market presence						
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	259				11.14.3
Indirect economic impacts						
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	198-223				11.14.4
	203-2 Significant indirect economic impacts	121-123, 198-223				11.14.5
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	97-109				11.14.1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	227				11.14.6
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	81-85				11.20.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	81				11.20.2
	205-2 Communication and training about anti-corruption policies and procedures	81-85				11.20.3
	205-3 Confirmed incidents of corruption and actions taken	81-82				11.20.4
	Additional Sector: Contract transparency	AR 75-81				11.20.5
	Additional Sector: The organization's beneficial owners	N/A	Additional Sector Disclosure Requirement of GRI 11.20	Confidentiality constraints	PDPA	11.20.6
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	81-85				11.19.1

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	AR 207				11.19.2
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	74-75				11.21.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	226				11.21.2
	201-4 Financial assistance received from the government	AR 363				11.21.3
GRI 207: Tax 2019	207-1 Approach to tax	74-75				11.21.4
	207-2 Tax governance, control, and risk management	74-75				11.21.5
	207-3 Stakeholder engagement and management of concerns related to tax	74-75				11.21.6
	207-4 Country-by-country reporting	228-229				11.21.7
Information technology and cybersecurity						
GRI 3: Material Topics 2021	3-3 Management of material topics	123-127				
	Number of information security breaches/cybersecurity incidents	127				
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	132-133				11.1.1
GRI 302: Energy 2016	302-1 Energy consumption within the organization	230-233				11.1.2
	302-2 Energy consumption outside of the organization	N/A	a,b,c	Information unavailable/incomplete	The data of energy outside of the organization will begin to be collected in 2024	11.1.3
	302-3 Energy intensity	230-231				11.1.4
	302-4 Reduction of energy consumption	132-133				
	302-5 Reductions in energy requirements of products and services	N/A	a,b,c	Not applicable	The gasoline and diesel are considered as commodity product which the energy requirement is similar across the industry	
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	138-143				11.6.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	138-143				11.6.2
	303-2 Management of water discharge-related impacts	138-143				11.6.3
	303-3 Water withdrawal	240-245				11.6.4
	303-4 Water discharge	242-245				11.6.5
	303-5 Water consumption	242-245				11.6.6

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	154-163				11.4.1
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	154-159	Omission on GRI 304-1 a (vi,vii)	Information unavailable/incomplete	The data of biodiversity value characterized will begin to be collected in 2025	11.4.2
	304-2 Significant impacts of activities, products and services on biodiversity	154-163				11.4.3
	304-3 Habitats protected or restored	154-163				11.4.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A	a	Information unavailable/incomplete	The information on the IUCN Red List and the national conservation list species in areas is currently being collected in 2024.	11.4.5
Emissions, climate adaptation, resilience, and transition						
GRI 3: Material Topics 2021	3-3 Management of material topics	133-137				11.1.1, 11.2.1, 11.3.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	133				11.2.2
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	232-241				11.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	234-241				11.1.6
	305-3 Other indirect (Scope 3) GHG emissions	238-241			- Reporting boundary for Scope 3 GHG of Upstream transport Via Ship cover domestic and oversea transportation. - Reporting scope of Scope 3 GHG of downstream product transportation via truck also does not include transportation of lube oil product.	11.1.7
	305-4 GHG emissions intensity	235-241				11.1.8
	305-5 Reduction of GHG emissions	235-241				11.2.3
	Additional Sector: The organization's approach to public policy development and lobbying on climate change	133-137				11.2.4
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	246				11.3.2
	416-1 Assessment of the health and safety impacts of product and service categories	114				11.3.3
OG6: Volume of flared and vented hydrocarbon	246					

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Waste, circular economy, asset integrity and critical incident management						
GRI 3: Material Topics 2021	3-3 Management of material topics	147-150				11.5.1, 11.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	147-150				11.5.2
	306-2 Management of significant waste-related impacts	147-150				11.5.3
	306-3 Waste generated	247-250				11.5.4
	306-3 (2016) Significant spill	173-175, 263				11.8.2
	306-4 Waste diverted from disposal	248-250				11.5.5
	306-5 Waste directed to disposal	248-250				11.5.6
	Additional sector: Number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity	263				11.8.3
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	97-109				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	101-109				
	308-2 Negative environmental impacts in the supply chain and actions taken	101-109				
Employment Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	185-197				11.10.1, 11.11.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	253-254				11.10.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	193				11.10.3
	401-3 Parental leave	255				11.10.4, 11.11.3
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	192				11.10.5
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	256				11.10.6, 11.11.4
	404-2 Programs for upgrading employee skills and transition assistance programs	190-192				11.10.7
	404-3 Percentage of employees receiving regular performance and career development reviews	196-197				

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	168-173				11.9.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	168-173				11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	169-170				11.9.3
	403-3 Occupational health services	170-171				11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	171				11.9.5
	403-5 Worker training on occupational health and safety	179				11.9.6
	403-6 Promotion of worker health	171-172				11.9.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	168-173				11.9.8
	403-8 Workers covered by an occupational health and safety management system	168				11.9.9
	403-9 Work-related injuries	259-261				11.9.10
	403-10 Work-related ill health	261				11.9.11
	OGSS: Emergency Preparedness	173				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	188-190				11.11.1
GRI 202 : Market Presence 2016	202-2 Proportion of senior management hired from the local community	259				11.11.2
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	251-252				11.11.5
	405-2 Ratio of basic salary and remuneration of women to men	258				11.11.6
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	176-184				11.11.1
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	176-184				11.11.7
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	176-184				11.13.1
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	176-184				11.13.2
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	176-184				11.12.1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	176-184				11.12.2

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	176-184				11.18.1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	176-184				11.18.2
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	176-184				11.17.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	176-184				11.17.2
	Additional Sector: List the locations of operations where indigenous peoples are present or affected by activities of the organization	176-184				11.17.3
	Additional Sector: Report if the organization has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organization activities	176-184				11.17.4
Land and Resource Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	176-184				11.16.1
GRI 412: Human Rights Assessment 2016	Additional Sector: List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing. For each location, describe how peoples' livelihoods and human rights were affected and restored.	176-184				11.16.2
Energy Accessibility & Security						
GRI 3: Material Topics 2021	3-3 Management of material topics	223				
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	198-223				11.15.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	198-223				11.15.2
	413-2 Operations with significant actual and potential negative impacts on local communities	198-223				11.15.3
	Additional Sector: Number and Type of grievances from local communities	198-223				11.15.4
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	101-109				11.10.1, 11.12.1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	101-109				11.10.8, 11.12.3
	414-2 Negative social impacts in the supply chain and actions taken	101-109				11.10.9

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 201				11.22.1
GRI 415: Public Policy 2016	415-1 Political contributions	AR 201				11.22.2
Marketing and labeling						
GRI 3: Material Topics 2021	3-3 Management of material topics	110-118				
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	227				
Topics in the applicable GRI Sector Standards determined as not material						
TOPIC			EXPLANATION			
GRI 11: Oil and Gas Sector 2021						
Topic 11.7 Closure and rehabilitation			There is no any closure and rehabilitation plan in the near future (> 10 years).			