

# GRI Content Index

Statement of use	Bangchak Corporation Public Company Limited has reported in accordance with the GRI Standards for the period 1 January 2024 - 31 December 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	Loocation	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	193				
	2-3 Reporting period, frequency and contact point	192				
	2-4 Restatements of information	192				
	2-5 External assurance	207-209				
	2-6 Activities, value chain and other business relationships	AR 25				
	2-7 Employees	179				
	2-8 Workers who are not employees	187				
	2-9 Governance structure and composition	AR 173				
	2-10 Nomination and selection of the highest governance body	AR 207				
	2-11 Chair of the highest governance body	AR 174				
	2-12 Role of the highest governance body in overseeing the management of impacts	16				
	2-13 Delegation of responsibility for managing impacts	16				
	2-14 Role of the highest governance body in sustainability reporting	16				
	2-15 Conflicts of interest	AR 162				
	2-16 Communication of critical concerns	20-29				
	2-17 Collective knowledge of the highest governance body	AR 209				
	2-18 Evaluation of the performance of the highest governance body	AR 212				
	2-19 Remuneration policies	AR 200				
	2-20 Process to determine remuneration	AR 215				
	2-21 Annual total compensation ratio	AR 200-201	a,b,c	Confidentiality constraints	CEO compensation is confidential.	
	2-22 Statement on sustainable development strategy	6-7				
	2-23 Policy commitments	17				
	2-24 Embedding policy commitments	17				
	2-25 Processes to remediate negative impacts	32-35				
	2-26 Mechanisms for seeking advice and raising concerns	20-29				
	2-27 Compliance with laws and regulations	155				
	2-28 Membership associations	12				
	2-29 Approach to stakeholder engagement	20-29				
	2-30 Collective bargaining agreements	149				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	Loacation	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION	
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	30-31	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	30-31				
Economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	123-135				11.14.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	154				11.14.2
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	185				11.14.3
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	123-135				11.14.4
	203-2 Significant indirect economic impacts	123-135				11.14.5
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	155				11.14.6
Anti-corruption & Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	53-55				11.19.1, 11.20.1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	AR 166				11.19.2
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	53-55				11.20.2
	205-2 Communication and training about anti-corruption policies and procedures	53-55				11.20.3
	205-3 Confirmed incidents of corruption and actions taken	53-55				11.20.4
	Additional Sector: Contract transparency	AR 164				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
Payments to governments						
GRI 3: Material Topics 2021	3-3 Management of material topics	81				11.21.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	154				11.21.2
	201-4 Financial assistance received from the government	AR 372				11.21.3
GRI 207: Tax 2019	207-1 Approach to tax	81				11.21.4
	207-2 Tax governance, control, and risk management	81				11.21.5
	207-3 Stakeholder engagement and management of concerns related to tax	81				11.21.6
	207-4 Country-by-country reporting	155				11.21.7
Supplier chain management						
GRI 3: Material Topics 2021	3-3 Management of material topics	66-75				11.10.1, 11.12.1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	66-75				
	308-2 Negative environmental impacts in the supply chain and actions taken	66-75				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	66-75				11.10.8, 11.12.3
	414-2 Negative social impacts in the supply chain and actions taken	66-75				11.10.9
Information technology and cybersecurity						
GRI 3: Material Topics 2021	3-3 Management of material topics	76-80				
	Number of information security breaches/cybersecurity incidents	76-80				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	Loacation	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION	
Product and service quality & customer relationship						
GRI 3: Material Topics 2021	3-3 Management of material topics	41-52				
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	41-52				11.3.3
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	155				
GHG Emissions & Climate adaptation, resilience, and transition						
GRI 3: Material Topics 2021	3-3 Management of material topics	84-92				11.1.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	84-92				11.2.2
GRI 302: Energy 2016	302-1 Energy consumption within the organization	158-159				11.1.2
	302-2 Energy consumption outside of the organization	n/a	a, b, c	Confidentiality constraints	Energy data provides confidence to suppliers, transporters, customers, and other stakeholders in the value chain.	11.1.3
	302-3 Energy intensity	159				11.1.4
	302-4 Reduction of energy consumption	84-92				
	305-1 Direct (Scope 1) GHG emissions	162				11.1.5
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	162				11.1.6
	305-3 Other indirect (Scope 3) GHG emissions	163			- 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	162				11.1.8
	305-5 Reduction of GHG emissions	162				11.2.3
	Additional Sector: The organization’s approach to public policy development and lobbying on climate change	84-92				11.2.4
	Air emissions					
	GRI 3: Material Topics 2021	3-3 Management of material topics	100-103			
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	168				11.3.2
	OG6: Volume of flared and vented hydrocarbon	168				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	106-107				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	n/a	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	106-107				11.4.3
	304-3 Habitats protected or restored	106-107				11.4.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	106-107				11.4.5



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	Loocation	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION	
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	104-105				11.5.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	104-105				11.5.2
	306-2 Management of significant waste-related impacts	104-105				11.5.3
	306-3 Waste generated	176-178				11.5.4
	306-4 Waste diverted from disposal	176-178				11.5.5
	306-5 Waste directed to disposal	176-178				11.5.6
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	93-98				11.6.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	93-98				11.6.2
	303-2 Management of water discharge-related impacts	93-98				11.6.3
	303-3 Water withdrawal	169-170				11.6.4
	303-4 Water discharge	169-170				11.6.5
	303-5 Water consumption	169-170				11.6.6
Asset integrity and critical incident management						
GRI 3: Material Topics 2021	3-3 Management of material topics	98-99				11.8.1
GRI 306: Effluents and Waste 2016	306-3 Significant spill	189				11.8.2
	Additional sector: Number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activiy	189				11.8.3
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	114-119				11.9.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	114-119				11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	114-119				11.9.3
	403-3 Occupational health services	114-119				11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	114-119				11.9.5
	403-5 Worker training on occupational health and safety	114-119				11.9.6
	403-6 Promotion of worker health	114-119				11.9.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	114-119				11.9.8
	403-8 Workers covered by an occupational health and safety management system	114-119				11.9.9
	403-9 Work-related injuries	188				11.9.10
	403-10 Work-related ill health	188				11.9.11
	OGSS: Emergency Preparedness	114-119				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	Loacation	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION	
Employment Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	136-145				11.10.1, 11.11.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	182				11.10.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	142				11.10.3
	401-3 Parental leave	142				11.10.4, 11.11.3
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	142				11.10.5
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	183-184				11.10.6, 11.11.4
	404-2 Programs for upgrading employee skills and transition assistance programs	139-140				11.10.7
	404-3 Percentage of employees receiving regular performance and career development reviews	144				
Non-discrimination and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	146-151				11.11.1
GRI 202 : Market Presence 2016	202-2 Proportion of senior management hired from the local community	185				11.11.2
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	179-180				11.11.5
	405-2 Ratio of basic salary and remuneration of women to men	185				11.11.6
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	151				11.11.7
Forced labor and modern slavery						
GRI 3: Material Topics 2021	3-3 Management of material topics	146-151				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	146-151				11.12.2
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	146-151				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	146-151				11.13.2
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	123-135				11.15.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	123-135				11.15.2
	413-2 Operations with significant actual and potential negative impacts on local communities	123-135				11.15.3
	Additional Sector: Number and Type of grievances from local communities	123-135				11.15.4
Land and Resouce Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	146-151				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.	146-151				11.16.2



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	Loacation	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT (S) OMITTED	REASON	EXPLANATION	
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	146-151				11.17.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	146-151				11.17.2
	Additional Sector: List the locations of operations where indigenous peoples are present or affected by activities of the organization	146-151				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 activites	146-151				11.17.4
Conflict and security						
GRI 3: Material Topics 2021	3-3 Management of material topics	146-151				11.18.1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	146-151				11.18.2
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 227				11.22.1
GRI 415: Public Policy 2016	415-1 Political contributions	AR 227				11.22.2
Energy Accessibility & Security						
GRI 3: Material Topics 2021	3-3 Management of material topics	120-122				

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).