

# GRI Content Index

statement of use		Bangchak Corporation Public Company Limited has reported in accordance with GRI Standards for the period 1 January 2022 – 31 December 2022				
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	10				
	2-2 Entities included in the organization's sustainability reporting	6				
	2-3 Reporting period, frequency and contact point	6	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.			
	2-4 Restatements of information	6				
	2-5 External assurance	216				
	2-6 Activities, value chain and other business relationships	16-17				
	2-7 Employees	196				
	2-8 Workers who are not employees	n/a	a, b, c	Information unavailable/incomplete		
	2-9 Governance structure and composition	14-15				
	2-10 Nomination and selection of the highest governance body	AR 198				
	2-11 Chair of the highest governance body	AR 176				
	2-12 Role of the highest governance body in overseeing the management of impacts	22-24, 71-80				
	2-13 Delegation of responsibility for managing impacts	22				
	2-14 Role of the highest governance body in sustainability reporting	46				
	2-15 Conflicts of interest	AR 216				
	2-16 Communication of critical concerns	44				

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			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>General disclosures</b>						
GRI 2 : General Disclosures 2021	2-17 Collective knowledge of the highest governance body	AR 199, 354-369				
	2-18 Evaluation of the performance of the highest governance body	AR 200-201				
	2-19 Remuneration policies	AR 191, 203				
	2-20 Process to determine remuneration	AR 191, 203				
	2-21 Annual total compensation ratio	AR 192, 194	a,b,c	Confidentiality constraints	GEO compensation is confidential.	
	2-22 Statement on sustainable development strategy	8-9				
	2-23 Policy commitments	22-23				
	2-24 Embedding policy commitments	22-23				
	2-25 Processes to remediate negative impacts	AR 213-214				
	2-26 Mechanisms for seeking advice and raising concerns	AR 213-214				
	2-27 Compliance with laws and regulations	182, 195, 197				
	2-28 Membership associations	10				
	2-29 Approach to stakeholder engagement	24				
	2-30 Collective bargaining agreements	151				
	<b>Material topics</b>					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	44-46				
	3-2 List of material topics	46				
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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Economic performance</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	64				11.14.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	181				11.14.2
<b>Market presence</b>						
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	198				11.14.3
<b>Indirect economic impacts</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	64				11.14.1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	163-179				11.14.4
	203-2 Significant indirect economic impacts	98-100, 163-179				11.14.5
<b>Procurement practices</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	83-87				11.14.1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	181				11.14.6
<b>Anti-corruption</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	68-70				11.20.1
GRI 205: Anti-corruption 2016	205-1 Operation assessed for risk related to corruption	68				11.20.2
	205-2 Communication and training about anti-corruption policies and procedures	68-70				11.20.3
	205-3 Confirmed incidents of corruption and actions taken	68				11.20.4
	Addition Sector: Contract transparency	AR 62-69				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

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Anti-competitive behavior</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	68-70				11.19.1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	AR 212				11.19.2
<b>Tax</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	64				11.21.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	181				11.21.2
	201-4 Financial assistance received from the government	AR 324, 326				11.21.3
GRI 207: Tax 2019	207-1 Approach to tax	64				11.21.4
	207-2 Tax governance, control, and risk management	64				11.21.5
	207-3 Stakeholder engagement and management of concerns related to tax	64				11.21.6
	207-4 Country-by-country reporting	182				11.21.7
<b>Risk Management</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	71-80				
<b>Information technology and cybersecurity</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	101-104				
	Number of information security breaches/cybersecurity incidents	104				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Energy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	109-110				11.1.1
GRI 302: Energy 2016	302-1 Energy consumption within the organization	183-184				11.1.2
	302-2 Energy consumption outside of the organization	n/a	a,b,c	Information unavailable/incomplete		11.1.3
	302-3 Energy intensity	183-184				11.1.4
	302-4 Reduction of energy consumption	109-110				
	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	
<b>Water and effluents</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	117-120				11.6.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	117-120				11.6.2
	303-2 Management of water discharge-related impacts	117-120				11.6.3
	303-3 Water withdrawal	190-191				11.6.4
	303-4 Water discharge	192-193				11.6.5
	303-5 Water consumption	192-193				11.6.6

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Biodiversity</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	129-134				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	129-134				11.4.2
	304-2 Significant impacts of activities, products and services on biodiversity	129-134				11.4.3
	304-3 Habitats protected or restored	129-134				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		11.4.5
<b>Emissions, climate adaptation, resilience, and transition</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	111-116				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	113				11.2.2
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	185-186				11.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	185-186				11.1.6

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Emissions, climate adaptation, resilience, and transition</b>						
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	187-188			- Reporting boundary for Scope 3 GHG of Upstream transport Via Ship cover only transport in Thailand but does not include 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	185-186				11.1.8
	305-5 Reduction of GHG emissions	187-188				11.2.3
	Additional Sector: The organization's approach to public policy development and lobbying on climate change	111-116				11.2.4
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	189				11.3.2
	416-1 Assessment of the health and safety impacts of product and service categories	n/a	a		Information unavailable/incomplete	11.3.3
	OG6: Volume of flared and vented hydrocarbon	189				
<b>Waste, circular economy, asset integrity and critical incident management</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	123-126, 179-180				11.5.1, 11.8.1

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Waste, circular economy, asset integrity and critical incident management</b>						
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	123-126				11.5.2
	306-2 Management of significant waste-related impacts	123-126				11.5.3
	306-3 Waste generated	194-195				11.5.4
	306-3 (2016) Significant spill	200				11.8.2
	306-4 Waste diverted from disposal	194-195				11.5.5
	306-5 Waste directed to disposal	194-195				11.5.6
	Additional sector: Number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity	200				11.8.3
<b>Supplier environmental assessment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	86-87				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	86-87				
	308-2 Negative environmental impacts in the supply chain and actions taken	86-87				
<b>Eco-efficiently</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	108-109				
	Eco-efficiency (EBITDA/ Total GHG emissions of RFBG and MKBG)	108-109				

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Employment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	153-155				11.10.1, 11.11.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	197				11.10.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	196				11.10.3
	401-3 Parental leave	197				11.10.4, 11.11.3
<b>Labor/management relations</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	158-161				11.10.1
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	158-161				11.10.5
<b>Occupational health and safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	138-144				11.9.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	138-144				11.9.2
	403-2 Hazard identification, risk assessment, and incident investigation	138-144				11.9.3
	403-3 Occupational health services	138-144				11.9.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	138-144				11.9.5
	403-5 Worker training on occupational health and safety	138-144				11.9.6
	403-6 Promotion of worker health	138-144				11.9.7

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Occupational health and safety</b>						
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	138-144				11.9.8
	403-8 Workers covered by an occupational health and safety management system	138-144				11.9.9
	403-9 Work-related injuries	199				11.9.10
	403-10 Work-related ill health	199				11.9.11
	OGSS: Emergency Preparedness	138-144				
<b>Training and education</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	156-158				11.10.1, 11.11.1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	197				11.10.6, 11.11.4
	404-2 Programs for upgrading employee skills and transition assistance programs	156-158				11.10.7
	404-3 Percentage of employees receiving regular performance and career development reviews	156-158				
<b>Diversity and equal opportunity</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	153-155				11.11.1
GRI 202 : Market Presence 2016	202-2 Proportion of senior management hired from the local community	198				11.11.2
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	196				11.11.5
	405-2 Ratio of basic salary and remuneration of women to men	198				11.11.6

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Non-discrimination</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	145-151				11.11.1
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	145-151				11.11.7
<b>Freedom of association and collective bargaining</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	145-151				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	145-151				11.13.2
<b>Child labor</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	145-151				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	145-151				
<b>Forced or compulsory labor</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	145-151				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	145-151				11.12.2
<b>Security practices</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	145-151				11.18.1
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	n/a	a,b	Information unavailable/incomplete		11.18.2

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GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD
			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Rights of indigenous peoples</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	145-151				11.17.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	145-151				11.17.2
	Additional Sector: List the locations of operations where indigenous peoples are present or affected by activities of the organization	145-151				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 activities	145-151				11.17.4
<b>Human rights assessment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	145-151				11.16.1
GRI 413: Local Communities 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	145-151				11.16.2
	412-2 Employee training on human rights policies or procedures	145-151				
<b>Local communities</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	163-179				11.15.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	163-179				11.15.2
	413-2 Operations with significant actual and potential negative impacts on local communities	163-179				11.15.3
	Additional Sector: Number and Type of grievances from local communities	163-179				11.15.4

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			REQUIREMENT(S) OMITTED	REASON	ESPLANATION	
<b>Supplier social assessment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	86-87				11.10.1, 11.12.1
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	86-87				11.10.8, 11.12.3
	414-2 Negative social impacts in the supply chain and actions taken	86-87				11.10.9
<b>Public policy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	AR 207				11.22.1
GRI 415: Public Policy 2016	415-1 Political contributions	AR 207				11.22.2
<b>Customer health and safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	n/a	a,b,c,d,e,f	Information unavailable/incomplete		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	n/a	a	Information unavailable/incomplete		
<b>Marketing and labeling</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	88-97				
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	182				
<b>Topics in the applicable GRI Sector Standards determined as not material</b>						
<b>Topics</b>			<b>EXPLANATION</b>			
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).			