

GRI INDEX

Statement of use

Banpu has reported reference with GRI standards for the period January 1st to December 31st 2023

NA: Not Applicable;

IU: Information unavailable/incomplete;

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI Sector Standard (s)

Coal Sector

GRI Standards	Disclosure	Sector	Page	Omission			External Assurance
				Requirement	Reason	Details	
2: General Disclosure 2021	2-1	Organizational details	1, 12-13				
	2-2	Entities included in the organization's sustainability reporting	99				
	2-3	Reporting period, frequency and contact point	1				
	2-4	Restatements of information	1				
	2-5	External assurance	131-133				
	2-6	Activities, value chain and other business relationships	12-15				
	2-7	Employees	113				
	2-8	Workers who are not employees	43				
	2-9	Governance structure and composition	18				
	2-10	Nomination and selection of the highest governance body	21				
	2-11	Chair of the highest governance body	19				
	2-12	Role of the highest governance body in overseeing the management of impacts	20				
	2-13	Delegation of responsibility for managing impacts	20				
	2-14	Role of the highest governance body in sustainability reporting	20				
	2-15	Conflicts of interest	21				
	2-16	Communication of critical concerns	26				
	2-17	Collective knowledge of the highest governance body	21				
	2-18	Evaluation of the performance of the highest governance body	21				
	2-19	Remuneration policies	21				
	2-20	Process to determine remuneration	21				
	2-21	Annual total compensation ratio	-	a,b,c	IU		
	2-22	Statement on sustainable development strategy	3, 5, 6-7				
	2-23	Policy commitments	22				
	2-24	Embedding policy commitments	22				
	2-25	Processes to remediate negative impacts	26	d	IU		
	2-26	Mechanisms for seeking advice and raising concerns	26			-	
	2-27	Compliance with laws and regulations	48-49, 107				
	2-28	Membership associations	-				
	2-29	Approach to stakeholder engagement	24, 100-101				
	2-30	Collective bargaining agreements	116				
	EU1	Installed capacity, broken down by primary energy source and by regulatory regime	97				
	EU2	Net energy output broken down by primary energy source and by regulatory regime	106				
3: Material Topics 2021	3-1	Process to determine material topics	24				
	3-2	List of material topics	25				

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Sustainability Management								
	3-3	Management of material topics		34				
Business Ethics								
205: Anti-corruption 2016	3-3	Management of material topics	12.20.1	50				
	205-1	Operations assessed for risks related to corruption	12.20.2 12.20.5 12.20.6	104				
	205-2	Communication and training about anti-corruption policies and procedures	12.20.3	104				
	205-3	Confirmed incidents of corruption and actions taken	12.20.4	104				
206: Anti-competitive Behavior 2016	206-1	Activities, value chain and other business relationships		104				-
Digital Transformation								
	3-3	Management of material topics		40				
Supplier Management								
204: Procurement Practices 2016	3-3	Management of material topics		42				
	204-1	Proportion of spending on local suppliers	12.8.6	106				
308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria		-	a	IU	In process of development and will be disclosed in SD Report 2025	
	308-2	Negative environmental impacts in the supply chain and actions taken		-	a, b, c, d, e	IU	In process of development and will be disclosed in SD Report 2025	
414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	12.15.8 12.16.3 12.17.3	-	a	IU	In process of development and will be disclosed in SD Report 2025	
	414-2	Negative social impacts in the supply chain and actions taken	12.15.9	-	a, b, c, d, e	IU	In process of development and will be disclosed in SD Report 2025	
Customer Management								
418: Customer Privacy 2016	3-3	Management of material topics		44				
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		106				
Economic Distribution								
201: Economic Performance 2016	3-3	Management of material topics	12.8.1 12.21.1	46				
	201-1	Direct economic value generated and distributed	12.8.2 12.21.2	105				
	201-2	Financial implications and other risks and opportunities due to climate change	12.2.2	58				
	201-3	Defined benefit plan obligations and other retirement plans		74			Information available on website	
	201-4	Financial assistance received from government	12.21.3	-	a,b	IU		
203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	12.8.4	105				
	203-2	Significant indirect economic impacts	12.8.5	87-91				
207: Tax 2019	207-1	Approach to tax	12.21.4	47	a	IU		
	207-2	Tax governance, control, and risk management	12.21.5	-	a	IU		
	207-3	Stakeholder engagement and management of concerns related to tax	12.21.6	-	a	IU		
	207-4	Country-by-country reporting	12.21.7	102	b	IU		
		Reporting on payments to governments	12.21.8	-		IU		
415: Public Policy 2016	415-1	Political contributions	12.22.1 12.22.2	102				

GRI Standards	Disclosure		Sector	Page	Omission			External Assurance
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Reliability of Power Plants								
Electric Utilities	3-3	Management of material topics		52				
	EU11	Average generation efficiency of thermal plants by energy source and by regulatory regime		106				
	EU30	Average plant availability factor by energy source and by regulatory regime		106				
Business Continuity								
	3-3	Management of material topics		53				
Compliance								
	3-3	Management of material topics		48				
		Critical incidents	12.13.3	107				
Risk Management								
	3-3	Management of material topics		38				
Data Privacy & Cybersecurity								
	3-3	Management of material topics		37				
GHG Emissions								
305: Emissions 2016	3-3	Management of material topics	12.2.1	56				
	305-1	Direct (Scope 1) GHG emissions	12.1.5	109			Data excluded e-mobility business because data is under standardization and will be disclosed in SD Report 2025.	
	305-2	Energy indirect (Scope 2) GHG emissions		109	b	NA	Data excluded e-mobility business because data is under standardization and will be disclosed in SD Report 2025.	
	305-3	Other indirect (Scope 3) GHG emissions		109	b,c,d,e	IU	Include emissions from Coal Sold of Mining business in Indonesia and Australia and Scope 3 emission from cloud platform leasing of Mining business in Indonesia & Australia, and Banpu NEXT & Banpu Corporate in Thailand. Other data will be disclosed in SD report 2025.	
	305-4	GHG emissions intensity		57, 109			Data excluded e-mobility business because data is under standardization and will be disclosed in SD Report 2025.	
	305-5	Reduction of GHG emissions	12.2.3 12.2.4	-	a,b,c,d,e	IU	In process of development and will be disclosed in SD Report 2024	
Energy								
302: Energy 2016	3-3	Management of material topics		60				
	302-1	Energy consumption within the organization		109			Data excluded e-mobility business because data is under standardization and will be disclosed in SD Report 2025.	
	302-2	Energy consumption outside of the organization		-	a,b,c	NA		
	302-3	Energy intensity		61, 109			Data excluded e-mobility business because data is under standardization and will be disclosed in SD Report 2025.	
	302-4	Reduction of energy consumption		-	a,b,c,d	IU	In process of development and will be disclosed in SD Report 2024	
	302-5	Reductions in energy requirements of products and services		-	a,b,c	IU	In process of development and will be disclosed in SD Report 2025	

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Air Emissions								
305: Emissions 2016	3-3	Management of material topics	12.4.1	68				
	305-6	Emissions of ozone-depleting substances (ODS)		112			Included mining business in Indonesia only	Yes
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	12.4.2	112			Mining business: NO _x and PM emitted from non-point source are excluded and will be disclosed in SD Report 2024. Power business: non-point source is not significant for power business. PM emitted from point source will be disclosed in SD Report 2026.	
Waste								
306: Waste 2020	3-3	Management of material topics	12.13.1	64-65				
	306-1	Waste generation and significant waste-related impacts	12.6.2	64				Yes
	306-2	Management of significant waste-related impacts	12.6.3	64				Yes
	306-3	Waste generated	12.6.4	111				Yes
	306-4	Waste diverted from disposal	12.6.5	111				Yes
	306-5	Waste directed to disposal	12.6.6	111				Yes
		Tailings facilities	12.13.4	111				
Biodiversity								
304: Biodiversity 2016	3-3	Management of material topics	12.5.1	66				
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	12.5.2	108				
	304-2	Significant impacts of activities, products and services on biodiversity	12.5.3	-	a,b	IU		
	304-3	Habitats protected or restored	12.5.4	-	a,b,c,d	IU	In process of development and will be disclosed in SD Report 2025	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	12.5.5	67				
Water								
303: Water and Effluents 2018	3-3	Management of material topics	12.7.1	62				
	303-1	Interactions with water as a shared resource	12.7.2	62				Yes
	303-2	Management of water discharge related impacts	12.7.3	62				Yes
	303-3	Water withdrawal	12.7.4	110				Yes
	303-4	Water discharge	12.7.5	110			Pollutant load for Centennial are not available and will be disclosed in SD Report 2024	Yes
	303-5	Water consumption	12.7.6	110				Yes
Mine Subsidence								
	3-3	Management of material topics		69, 112				

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Employee Engagement								
202: Market Presence 2016	3-3	Management of material topics	12.15.1	72				
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	12.19.1	-	a,b,c,d	IU	In process of development and will be disclosed in SD Report 2025	
	202-2	Proportion of senior management hired from the local community	12.19.2	114				
401: Employment 2016	401-1	New employee hires and employee turnover	12.15.2	114-115				
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	12.15.3	74				
	401-3	Parental leave	12.15.4 12.19.4	116				
402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	12.3.2 12.15.5	-	a, b	IU		
405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	12.19.6	113				
	405-2	Ratio of basic salary and remuneration of women to men	12.9.7	115				
Human Capital Development								
404: Training and Education 2016	3-3	Management of material topics		76				
	404-1	Average hours of training per year per employee	12.15.6 12.19.5	117				
	404-2	Programs for upgrading employee skills and transition assistance programs	12.3.3 12.15.7	77-79				
	404-3	Percentage of employees receiving regular performance and career development reviews		114				
Occupational Health & Safety								
403: Occupational Health & Safety 2018	3-3	Management of material topics	12.14.1	80				Yes
	403-1	Occupational health and safety management system	12.14.2	80				Yes
	403-2	Hazard identification, risk assessment, and incident investigation	12.14.3	80			Information available on website	Yes
	403-3	Occupational health services	12.14.4	80			Information available on website	Yes
	403-4	Worker participation, consultation, and communication on occupational health and safety	12.14.5	80, 83			Information available on website	Yes
	403-5	Worker training on occupational health and safety	12.14.6	80, 83			Information available on website	Yes
	403-6	Promotion of worker health	12.14.7	80			Information available on website	Yes
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	12.14.8	80			Information available on website	Yes
	403-8	Workers covered by an occupational health and safety management system	12.14.9	80			Information available on website	Yes
	403-9	Work-related injuries	12.14.10	118				Yes
	403-10	Work-related ill health	12.14.11	118				

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Human Rights								
406: Non-discrimination 2016	3-3	Management of material topics	12.12.1 12.16.1 12.17.1	84				
	406-1	Incidents of discrimination and corrective actions taken	12.19.8	85, 120				
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	12.18.2	120				
408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	12.16.2	120				
409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	12.17.2	85, 120				
410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	12.12.2	-	a,b	IU	In process of development and will be disclosed in SD Report 2025	
Community Engagement								
413: Local Communities 2016	3-3	Management of material topics	12.9.1 12.10.1 12.10.2 12.11.1	86				
	413-1	Operations with local community engagement, impact assessments, and development programs	12.9.2	119				
	413-2	Operations with significant actual and potential negative impacts on local communities	12.9.3 12.9.4	119				
	EU22	Number of people physically or economically displaced and compensation, broken down by type of project		119				
	411-1	Incidents of violations involving rights of indigenous peoples	12.11.2 12.11.3 12.11.4	119				
Mine Closure								
	3-3	Management of material topics	12.3.1	92				
		Closure and rehabilitation	12.3.4 12.3.5 12.3.6	-	12.3.4 12.3.5 12.3.6	IU	In process of development and will be disclosed in SD Report 2026	