

GRI INDEX

Statement of Use

Banpu has reported the information cited in this GRI content index for the period January 1 to December 31, 2025 in accordance with GRI Standards.

NA: Not Applicable

IU: Information Unavailable/Incomplete

GRI 1 Used

GRI 1: Foundation 2021

Applicable GRI Sector Standard (s)

Coal, Oil and Gas Sectors

GRI Standards	Disclosure	Sector	Page	Omission			External Assurance
				Requirement	Reason	Details	
2: General Disclosure 2021	2-1	Organizational details	2-3, 8-9				
	2-2	Entities included in the organization's sustainability reporting	138-140				
	2-3	Reporting period, frequency and contact point	2-3				
	2-4	Restatements of information	2-3				
	2-5	External assurance	175-184				
	2-6	Activities, value chain and other business relationships	8-11				
	2-7	Employees	156				
	2-8	Workers who are not employees	170				
	2-9	Governance structure and composition	12-13				
	2-10	Nomination and selection of the highest governance body	12				
	2-11	Chair of the highest governance body	13				
	2-12	Role of the highest governance body in overseeing the management of impacts	34				
	2-13	Delegation of responsibility for managing impacts	36				
	2-14	Role of the highest governance body in sustainability reporting	34				
	2-15	Conflicts of interest	35				
	2-16	Communication of critical concerns	42-43				
	2-17	Collective knowledge of the highest governance body	35				
	2-18	Evaluation of the performance of the highest governance body	35				
	2-19	Remuneration policies	35				
	2-20	Process to determine remuneration	35				
	2-21	Annual total compensation ratio	-	a, b, c	IU		
	2-22	Statement on sustainable development strategy	6-7				
	2-23	Policy commitments	30				
	2-24	Embedding policy commitments	30				
	2-25	Processes to remediate negative impacts	42-43				
	2-26	Mechanisms for seeking advice and raising concerns	42-43			-	
	2-27	Compliance with laws and regulations	169				Yes
	2-28	Membership associations	22-23				
	2-29	Approach to stakeholder engagement	44-45				
	2-30	Collective bargaining agreements	159				
	EU1 ^F	Installed capacity, broken down by primary energy source and by regulatory regime	147				
	EU2 ^F	Net energy output broken down by primary energy source and by regulatory regime	-		IU		
3: Material Topics 2021	3-1	Process to determine material topics	46				
	3-2	List of material topics	47				

GRI Standards	Disclosure		Sector	Page	Omission			External Assurance
					Requirement	Reason	Details	
Climate Resilience & Adaptation								
	3-3	Management of material topics		50				
102: Climate Change 2025	102-2	Climate change adaptation plan		53		IU	In process of development and will be disclosed in SD Report 2027	
	102-3	Just transition		-		IU	In process of development and will be disclosed in SD Report 2026	
Climate Mitigation								
	3-3	Management of material topics		54				Yes
102: Climate Change 2025	102-1	Transition plan for climate change mitigation		57		IU	In process of development and will be disclosed in SD Report 2026	
	102-4	GHG emissions reduction targets and progress		49, 54-55	d, h, j		In process of development and will be disclosed in SD Report 2026	Yes
	102-5	Scope 1 GHG emissions		148-149	d		In process of development and will be disclosed in SD Report 2026	Yes
	102-6	Scope 2 GHG emissions		148-149	d		In process of development and will be disclosed in SD Report 2026	Yes
	102-7	Scope 3 GHG emissions		148-149	d		Includes only category 1, 2, 3, 6, 8, 11, and 15. And in process of development and will be disclosed in SD Report 2026	Yes
	102-8	GHG emissions intensity		49, 55, 148	a		We do not disclose the corresponding gross GHG emissions in metric tons of CO ₂ equivalent used as the numerator for these intensity ratios.	Yes
	102-9	GHG removals in the value chain		-		IU	In process of development and will be disclosed in SD Report 2027	
	102-10	Carbon credits		-		IU	In process of development and will be disclosed in SD Report 2026	
103: Energy 2025	103-1	Energy policies and commitments		54, 58				
	103-2	Energy consumption and self-generation within the organization		150				Yes
	103-3	Upstream and downstream energy consumption		150				Yes
	103-4	Energy intensity		49, 54, 58, 150				Yes
	103-5	Reduction in energy consumption		59		IU	In process of development and will be disclosed in SD Report 2026	Yes
	EU11	Average generation efficiency of thermal plants by energy source and by regulatory regime		166				
	EU30	Average plant availability factor by energy source and by regulatory regime		166				

GRI Standards	Disclosure		Sector	Page	Omission			External Assurance
					Requirement	Reason	Details	
Biodiversity								
	3-3	Management of material topics	11.4.1 12.5.1	62				
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	11.4.2 12.5.2	151				
	304-2	Significant impacts of activities, products and services on biodiversity	11.4.3 12.5.3	-	a, b	IU		
	304-3	Habitats protected or restored	11.4.4 12.5.4	-	c, d	IU		
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	11.4.5 12.5.5	64, 151				
Waste								
	3-3	Management of material topics	11.5.1 12.6.1	66				Yes
306: Waste 2020	306-1	Waste generation and significant waste-related impacts	11.5.2 12.6.2	69				Yes
	306-2	Management of significant waste-related impacts	11.5.3 12.6.3	66				Yes
	306-3	Waste generated	11.5.4 12.6.4	152				Yes
	306-4	Waste diverted from disposal	11.5.5 12.6.5	61, 66, 152				Yes
	306-5	Waste directed to disposal	11.5.6 12.6.6	61, 66, 152				Yes
		Tailings facilities	11.8.1 11.8.4 12.13.1 12.13.4	153				
306: Effluents and Waste 2016	306-3	Significant spills	11.8.2 12.13.2	153				Yes
Air Emissions								
	3-3	Management of material topics	11.3.1 12.4.1	70				Yes
305: Emissions 2016	305-6	Emissions of ozone-depleting substances (ODS)		155			Data from the mining business in Australia is not included. This missing data is estimated to represent approximately 20% of total NO _x emissions and 100% of total PM10 emissions.	Yes
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	11.3.2 12.4.2	61, 70 , 155				Yes
	416-1	Assessment of the health and safety impacts of product and service categories	11.3.3	-	11.3.3	IU	Being standardized	
Water								
	3-3	Management of material topics	11.6.1 12.7.1	72				Yes
303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	11.6.2 12.7.2	72-74				Yes
	303-2	Management of water discharge related impacts	11.6.3 12.7.3	72				Yes
	303-3	Water withdrawal	11.6.4 12.7.4	154				Yes
	303-4	Water discharge	11.6.5 12.7.5	154			Data excluded pollutant load of mining business in Australia and will be disclosed in SD Report 2026	Yes
	303-5	Water consumption	11.6.6 12.7.6	155				Yes

GRI Standards	Disclosure		Sector	Page	Omission			External Assurance
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Labor Practices								
	3-3	Management of material topics	11.10.1 12.15.1	78				
202: Market Presence 2016	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 2027	
	202-2	Proportion of senior management hired from the local community	11.11.2 11.14.3 12.19.2	157				
402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	11.7.2 11.10.5 12.3.2 12.15.5	-	a, b	IU	In process of development and will be disclosed in SD Report 2027	
404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	11.10.7 12.3.3 12.15.7	122-123				
405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	11.11.5 12.19.6	156				
	405-2	Ratio of basic salary and remuneration of women to men	11.11.6 12.9.7	158				
Employee Engagement								
	3-3	Management of material topics	11.10.1 12.15.1	82				
401: Employment 2016	401-1	New employee hires and employee turnover	11.10.2 12.15.2	157-158				
	401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	11.10.3 12.15.3	84				
	401-3	Parental leave	11.10.4 11.11.3 12.15.4 12.19.4	159				
Human Rights								
	3-3	Management of material topics	11.12.1 12.12.1 12.16.1 12.17.1	86				
406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	11.11.7 12.19.8	161				
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	11.13.2 12.18.2	161				
408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	12.16.2	161				
409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	11.12.2 12.17.2	161				
410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	11.18.2 12.12.2	-	a, b	IU	In process of development and will be disclosed in SD Report 2026	
Closure & Rehabilitation								
	3-3	Management of material topics	11.7.1 12.3.1	92				
		Closure and rehabilitation	11.7.4 11.7.5 11.7.6 12.3.4 12.3.5 12.3.6	93	11.7.4 11.7.5 11.7.6 12.3.5 12.3.6	IU	In process of development and will be disclosed in SD Report 2026	

GRI Standards	Disclosure		Sector	Page	Omission			External Assurance
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Community Relations								
413: Local Communities 2016	3-3	Management of material topics	11.15.1 12.9.1 12.10.1 12.10.2 12.11.1	96				
	413-1	Operations with local community engagement, impact assessments, and development programs	11.15.2 12.9.2	162				
	413-2	Operations with significant actual and potential negative impacts on local communities	11.15.3 12.9.3 12.9.4	162				
	EU22	Number of people physically or economically displaced and compensation, broken down by type of project		162				
		Report the number and type of grievances from local communities identified	11.15.4	162				
411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	11.17.12 12.11.2 12.11.3 12.11.4	160				
		Indigenous communities affected by operations	11.17.3	-	11.17.3	IU	In process of development and will be disclosed in SD Report 2027	
		FPIC processes with indigenous peoples	11.17.4	-	11.17.4	IU	In process of development and will be disclosed in SD Report 2027	
Digital Transformation								
	3-3	Management of material topics		104				
Business Resilience & Continuity								
	3-3	Management of material topics		108				
		Critical incidents	12.13.3	164				
Cybersecurity								
	3-3	Management of material topics		112				
Occupational Health & Safety								
	3-3	Management of material topics	11.9.1 12.14.1	116				Yes
403: Occupational Health & Safety 2018	403-1	Occupational health and safety management system	11.9.2 12.14.2	116				Yes
	403-2	Hazard identification, risk assessment, and incident investigation	11.9.3 12.14.3	116				Yes
	403-3	Occupational health services	11.9.4 12.14.4	116				Yes
	403-4	Worker participation, consultation, and communication on occupational health and safety	11.9.5 12.14.5	116				Yes
	403-5	Worker training on occupational health and safety	11.9.6 12.14.6	116				Yes
	403-6	Promotion of worker health	11.9.7 12.14.7	116				Yes
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	11.9.8 12.14.8	116				Yes
	403-8	Workers covered by an occupational health and safety management system	11.9.9 12.14.9	165				Yes
	403-9	Work-related injuries	11.9.10 12.14.10	165				Yes
	403-10	Work-related ill health	11.9.10 12.14.11	165				Yes
		Process safety events	11.8.3	165				

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Talent Development								
	3-3	Management of material topics		120				
404: Training and Education 2016	404-1	Average hours of training per year per employee	12.15.6 12.19.5	167				
	404-3	Percentage of employees receiving regular performance and career development reviews		159				
Business Ethics & Transparency								
	3-3	Management of material topics	11.20.1 12.20.1	126				
205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	11.20.2 12.20.2	168	12.20.5 12.20.6	IU	In process of development and will be disclosed in SD Report 2027	
	205-2	Communication and training about anti-corruption policies and procedures	11.20.3 12.20.3	168				
	205-3	Confirmed incidents of corruption and actions taken	11.20.4 12.20.4	168				
206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	11.19.2	168				
Supply Chain Management								
	3-3	Management of material topics		132				
204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	11.14.6 12.8.6	125, 132-133, 170				
308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria		170				
	308-2	Negative environmental impacts in the supply chain and actions taken		170				
414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	11.10.8 11.12.3 12.15.8 12.16.3 12.17.3	170				
	414-2	Negative social impacts in the supply chain and actions taken	11.10.9 12.15.9	170				
418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		170				