

# GRI Content Index

Statement of use	BCPG Public Company Limited has reported in accordance with the GRI Standards for the period 1 January 2024 to 31 December 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

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	About this Report Page. 12 - 15				
	2-2 Entities included in the organization's sustainability reporting	About this Report Page. 10 - 11				
	2-3 Reporting period, frequency and contact point	About this Report Page. 9				
	2-4 Restatements of information	About this report Page. 9				
	2-5 External assurance	-		There is not External Assurance in 2024		
	2-6 Activities, value chain and other business relationships	Business Value Chain Page. 16 - 17				
	2-7 Employees	Performance Data- Social				
	2-8 Workers who are not employees	Performance Data- Social				
	2-9 Governance structure and composition	Corporate Governance Page. 64 - 67				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Annual Report Page. 147 - 149				
	2-11 Chair of the highest governance body	Annual Report Page. 27 - 29				
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report Page. 147 - 156				
	2-13 Delegation of responsibility for managing impacts	Sustainability Committee Governance Page. 27 - 29				
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Committee Governance Page. 27 - 29				
	2-15 Conflicts of interest	Business Code of Conduct Page. 84 - 85				
	2-16 Communication of critical concerns	Business Code of Conduct Page. 83 - 85				
	2-17 Collective knowledge of the highest governance body	Corporate Governance Page. 66 Annual Report Page. 189				
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Page. 67 - 68 Annual Report Page. 170				
	2-19 Remuneration policies	Corporate Governance Page. 70 Annual Report Page. 174 - 176				
	2-20 Process to determine remuneration	Annual Report Page. 174				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Annual Report Page. 70				
	2-22 Statement on sustainable development strategy	CEO Message Page. 7				
	2-23 Policy commitments	Sustainability Policy Page. 18 - 21 Business Code of Conduct Page 64 Occupational Health and Safety Page 201 Energy Transition and Adaptation Mitigation Page 135				
	2-24 Embedding policy commitments	Sustainability Policy Page. 18 - 21				
	2-25 Processes to remediate negative impacts	Stakeholder Engagement Page. 53 - 59 Business Code of Conduct Page. 83 - 85				
	2-26 Mechanisms for seeking advice and raising concerns	Business Code of Conduct Page. 84 - 85				
	2-27 Compliance with laws and regulations	Performance Data- Governance & Economic				
	2-28 Membership associations	Business Code of Conduct Page. 88 - 89				
	2-29 Approach to stakeholder engagement	Stakeholder Engagement Page. 53 - 59				
	2-30 Collective bargaining agreements	Performance Data- Governance & Economic				

GRI Standard/ Other Source	Disclosure	Location	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	Materiality Assessment Page. 36				
	3-2 List of material topics	Materiality Assessment Page. 37				
	3-3 Management of material topics	Materiality Assessment Page. 38 - 52				
Economic Performance						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Highlight Performance Page. 30				
	201-2 Financial implications and other risks and opportunities due to climate change	TCFD Report Page. 12 - 28				
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	Supply Chain Management Page. 108 - 119				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Performance Data- Governance & Economic				
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Code of Conduct Page. 78 - 80				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Business Code of Conduct Page. 80 - 85				
	205-2 Communication and training about anti-corruption policies and procedures	Business Code of Conduct Page. 86 - 89				
	205-3 Confirmed incidents of corruption and actions taken	Business Code of Conduct Page. 78				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
Anti-competitive Behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Code of Conduct Page. 78 - 80				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Performance Data- Governance & Economic				
Risk Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Management Page. 90 - 107				
Market Opportunities in Renewable Energy Business						
GRI 3: Material Topics 2021	3-3 Management of material topics	Market opportunities in Renewable Energy Business Page. 122 - 130				
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Energy Transition and Adaptation Mitigation Page. 132 - 144				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Performance Data- Environment				
	302-2 Energy consumption outside of the organization	Performance Data- Environment				
	302-3 Energy intensity	Performance Data- Environment				
	302-4 Reduction of energy consumption	Performance Data- Environment				
	302-5 Reductions in energy requirements of products and services	Performance Data- Environment				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
Water Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Water Management Page. 146 - 155				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management Page. 148				
	303-2 Management of water discharge-related impacts	Water Management Page. 148 - 153				
	303-3 Water withdrawal	Performance Data- Environment				
	303-4 Water discharge	Performance Data- Environment				
	303-5 Water consumption	Performance Data- Environment				
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Biodiversity Page. 160 - 165				
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	Biodiversity Page. 163				
	304-2 Significant impacts of activities, products and services on biodiversity	Biodiversity Page. 163				
	304-3 Habitats protected or restored	Biodiversity Page. 164 - 167				
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity Page. 165				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	Energy Transition and Adaptation Mitigation Page. 132 - 139				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Performance Data-Environment				
	305-2 Energy indirect (Scope 2) GHG emissions	Performance Data-Environment				
	305-3 Other indirect (Scope 3) GHG emissions	Performance Data-Environment				
	305-4 GHG emissions intensity	Performance Data-Environment				
	305-5 Reduction of GHG emissions	Performance Data-Environment				
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NO <sub>x</sub> ), Sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	Performance Data-Environment				
Waste and Pollution Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste and Pollution Management Page. 154 - 157				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste and Pollution Management Page. 156 - 157				
	306-2 Management of significant waste-related impacts	Waste and Pollution Management Page. 156 - 159				
	306-3 Waste generated	Performance Data-Environment				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Performance Data- Environment				
	306-5 Waste directed to disposal	Performance Data- Environment				
<b>Supplier Environmental Assessment</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Supply Chain Management Page. 108 - 109				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management Page. 112 - 114				
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Management Page. 116				
<b>Employment Practices</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Employee Caring and Development Page. 184 - 197				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Performance Data- Social				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Caring and Development Page. 194 - 197				
	401-3 Parental leave	Performance Data- Social				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Employee Caring and Development Page. 168				
<b>Occupational Health and Safety</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Occupational Health & Safety Page. 198 - 205				



GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health & Safety Page. 200 - 201				
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety Page. 202 - 203				
	403-3 Occupational health services	Occupational Health & Safety Page. 201, 203				
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety Page. 200 - 201				
	403-5 Worker training on occupational health and safety	Occupational Health & Safety Page. 202, 205				
	403-6 Promotion of worker health	Employee Caring and Development Page. 203				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety Page. 200, 203, 204				
	403-8 Workers covered by an occupational health and safety management system	Performance Data- Social				
	403-9 Work-related injuries	Performance Data- Social				
	403-10 Work-related ill health	Performance Data- Social				
<b>Training and Education</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Employee Caring and Development Page. 184 - 191				

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			Requirement (s) Omitted	Reason	Explanation	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Performance Data- Social				
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Caring and Development Page. 188 - 191				
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance Data- Social				
<b>Diversity and Equal Opportunity</b>						
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Performance Data- Social				
	405-2 Ratio of basic salary and remuneration of women to men	Performance Data- Social				
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Performance Data- Social				
<b>Local Communities</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	Community Development Page. 170 - 174				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Performance Data- Social				
	413-2 Operations with significant actual and potential negative impacts on local communities	Performance Data- Social				
<b>Supplier Social Assessment</b>						
GRI 3 Material Topics 2021	3-3 Management of material topics	Supply Chain Management Page. 108 - 119				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard REF. NO.
			Requirement (s) Omitted	Reason	Explanation	
GRI 414: Supplier Social Assessment 201	414-1 New suppliers that were screened using social criteria	Supply Chain Management Page. 112 - 114				
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management Page. 116				