## **GRI Content Index**

GRI Standard	Disclosure	Page Number (s) and/ or URL (s)	Omissions/ Remark	External Assurance	SDGs	UNGC
General Disclos	ures					
	102-1 Name of the organization	Cover, 4, 80, Back Cover	-	-	-	-
	102-2 Activities, brands, products and services	4-5	Remark: IRPC did not sell any banned or disputed products in 2020	-	-	-
	102-3 Location of headquarters	80	-	-	-	-
	102-4 Location of operations	4-5	-	-	-	
	102-5 Ownership and legal form	Website	https://investor.irpc.co.th/en	-	-	-
	102-6 Markets served	4-5	-	-	-	-
	102-7 Scale of the organization	This Page	Remark: Refer to IRPC Annual Report 2020, Financial Highlights, Page 59-70	-	-	-
GRI 102: General Disclosures 2016	102-8 Information on employees and other workers	83-88	Remark: Majority of IRPC's workforce are employees and supervised workers. No significant variation in employment numbers and changes during the reporting year.	-	8	-
	102-9 Supply chain	Website	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	-	2
	102-10 Significant changes to the organization and its supply chain	2-3	Remark: No significant changes (i.e. location, operation, share capital structure, supply chain, etc.) during the reporting year	-	-	2
	102-11 Precautionary Principle or approach	Website	https://www.irpc.co.th/en/ corporate-governance/ corporate-risk/	-	-	-
	102-12 External initiatives	This Page	Remark: Corporate Governance, Business Ethics and Compliance refer to IRPC Annual Report 2020, Page 178-238	-	-	-
	102-13 Membership or associations	Website	https://www.irpc.co.th/en/ sustainability-management/ business-ethics-and- transparency/	-	-	-
GRI 102: General	102-14 Statement from senior decision-maker	2-3	-	-	-	19
Disclosures 2016 (Strategy)	102-15 Key impacts, risks, and opportunities	Website	https://www.irpc.co.th/en/ corporate-governance/ corporate-risk/	-	-	19

GRI Standard	Disclosure	Page Number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
GRI 102:	102-16 Values, principles, standards and norms of behavior	4	-	-	16	12-14
General Disclosures 2016 (Ethics and Integrity)	102-17 Mechanisms for advice and concerns about ethics	This Page	Remark: Corporate Governance, Business Ethics, and Compliance refer to IRPC Annual Report 2020, Page 178-238	-	16	12-14
	102-18 Governance structure	Website	https://www.irpc.co.th/en/ sustainability-management/ sustainability-management- structure/	-	-	1, 20
	102-19 Delegating authority	Website	https://www.irpc.co.th/en/ sustainability-management/ sustainability-management- structure/	-	-	1, 20
	102-20 Executive- level responsibility for economic, environmental, and social topics	Website	https://www.irpc.co.th/en/ sustainability-management/ sustainability-management- structure/	-	-	1, 20
	102-21 Consulting stakeholders on economic, environmental, and social topics	60 and Website	https://www.irpc.co.th/en/ sustainability-management/ stakeholder-engagement/	-	16	1, 20
GRI 102: General Disclosures 2016 (Governance)	102-22 Composition of the highest governance body and its committees	This Page	Remark: Composition of the Board and Committees refers to Annual Report 2020, Page 186 (Management Structure Section)	-	16	1, 20
	102-23 Chair of the highest governance body	This Page	Remark: Roles of the Chairman refers to Annual Report 2020, Page 190. (Roles and Responsibilities of the Chairman Section)	-	-	1, 20
	102-24 Nominating and selecting the highest governance body	This Page	Remark: Nomination and Selection Process of the Board refers to Annual Report 2020, Page 196. (Committee and Top Management Recruitment and Appointment and Nomination Process Section)	-	16	1, 20
	102-25 Conflicts of interest	Website	https://www.irpc.co.th/en/ sustainability-management/ business-ethics-and- transparency/	-	16	1, 2, 20

GRI Standard	Disclosure	Page Number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
	102-26 Role of highest governance body in setting purpose, values, and strategy	This Page	Remark: Sustainability Management refers to Annual Report 2020, Page 119	-	-	1, 20
	102-27 Collective knowledge of highest governance body	This Page	Remark: Board Development refers to Annual Report 2020, Page 180	-	4	1, 20
	102-28 Evaluating the highest governance body's performance	This Page	Remark: Committee Evaluation refers to Annual Report 2020, Page 226	-	-	1, 20
	102-29 Identifying and managing economic, environmental, and social impacts	This Page	Remark: Risk Management Committee and Risk Management refer to Annual Report 2020, Page 198	-	16	1, 20
GRI 102:	102-30 Effectiveness of risk management processes	This Page	Remark: Risk Management Committee and Risk Management refer to Annual Report 2020, Page 198	-	-	1, 20
General Disclosures 2016 (Governance)	102-31 Review of economic, environmental, and social topics	This Page	Remark: Risk Management Committee and Risk Management refer to Annual Report 2020, Page 198	-	-	1, 20
	102-32 Highest governance body's role in sustainability reporting	77-78	-	-	-	1, 20
	102-33 Communicating critical concerns	Website	https://www.irpc.co.th/en/ sustainability-management/ corporate-governance/	-	-	1, 20
	102-34 Nature and total number of critical concerns	Website	https://www.irpc.co.th/en/ sustainability-management/ corporate-governance/	-	-	1, 20
	102-35 Remuneration policies	This Page	Remark: Board of Director nomination process refers to Annual Report 2020, Page 194, 206-207, http://www. irpc.co.th/en/pdf/bord/ NominationCommittee- CharterRemunerationeng-rev.pdf	-	-	1, 20

GRI Standard	Disclosure	Page Number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
	102-40 List of stakeholder groups	61-62	-	-	-	-
GRI 102: General Disclosures	102-41 Collective bargaining agreements	24	-	-	-	21
2016 (Stakeholder Engagement)	102-42 Identifying and selecting stakeholders	61	https://www.irpc.co.th/en/ sustainability-management/ stakeholder-engagement/	-	8	-
	102-43 Approach to stakeholder engagement	61-62	-	-	-	21
	102-44 Key topics and concerns raised	61-62	-	-	_	21
	102-45 Entities included in the consolidated financial statements	77	-	-	-	-
GRI 102: General Disclosures	102-46 Defining report content and topic boundaries	78	-	-	-	-
2016 (Reporting	102-47 List of material topics	78	-	-	_	-
Practice)	102-48 Restatements of information	This Page	Remark: No restatement in 2020	-	-	-
	102-49 Changes in reporting	78	Remark: No significant changes in scope and boundary from previous reporting periods.	-	-	-
	102-50 Reporting period	76	-	-	_	-
	102-51 Date of most recent report	76	-	-	-	-
GRI 102: General Disclosures	102-52 Reporting cycle	76	-	-	-	-
2016 (Reporting Practice)	102-53 Contact point for questions regarding the report	80	-	-	-	-
	102-54 Claims of reporting in accordance with the GRI Standards	76	-	-	-	-

GRI Standard	Disclosure	Page Number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
	102-55 GRI content index	100-114	-	-	-	-
GRI 102: General Disclosures 2016 (Reporting Practice)	102-56 External assurance	98-99	Remark: IRPC engages KPMG Phoomchai Audit Ltd. to provide limited independent assurance service to IRPC's 2020 Corporate Sustainability Report. IRPC has process to ensure transparent external assurance.	-	-	-
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Website	https://www.irpc.co.th/en/ sustainability-management/ irpc-sustainable-business-growth/	-	7, 9 ,11	-
Materials Topic	s					
Sustainable Sup	ply Chain					
	103-1 Explanation of the material topic and its Boundary	Website	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	-	-
GRI 103: Management Approach 2016	103-2 The management approach and its components	Website	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	-	-
	103-3 Evaluation of the management approach	Website	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	-	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	82	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	12	2
ODI 225	205-1 Operations assessed for risks related to corruption	Website	https://www.irpc.co.th/en/ economic-dimension/ supply-chain-management/	-	-	-
GRI 205: Anti-corruption	205-2 Communication and training about anti-corruption polices and procedures	Website	https://www.irpc.co.th/en/ sustainability-management/ business-ethics-and-transparency/	-	-	-

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
GRI 205: Anti-corruption	205-3 Anti-corruption	This Page	Remark: IRPC did not experience any cases of corruption and bribery in 2020. IRPC is accredited as a member in private sector collective action Coalition Against Corruption (CAC) from Anti-Corruption Organization Thailand, in which IRPC is required to report any cases of corruption. https://www.irpc.co.th/en/economicdimension/supply-chainmanagement/	-	-	-
GRI 206: Anti- competitive Behavior	206-1 Anti-competitive behavior	This Page	Remark: IRPC did not experience any cases of anticompetitive behaviors in 2020. For reporting of anti-competitive practices, IRPC Provides; 1) Whistleblower System; 2) Submission of feedbacks to website and 3) Annual Reputation Survey. From these several channels IRPC did not experience any cases of anticompetitive behaviors in 2020 and IRPC is not involved in any ongoing anticompetitive cases. https://www.irpc.co.th/en/economic-dimension/supply-chain-management/	-	-	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	82	-	-	-	2, 9-11
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	82	-	-	-	2, 9-11

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
Customer Relation	onship Management					
	103-1 Explanation of the material topic and its Boundary	Website	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	-	-
GRI 103: Management Approach 2016	103-2 The management approach and its components	Website	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	-	-
	103-3 Evaluation of the management approach	Website	https://www.irpc.co.th/en/ economic-dimension/supply- chain-management/	-	-	-
GRI 416: Customer Health and Safety	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	83	-	-	16	-
GRI 417: Marketing and Labelling 2016	417-3 Incidents of non-compliance concerning marketing communications	83	-	-	16	-
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	83	-	-	16	-
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	83	-	-	16	-
Innovations for S	ustainability					
	103-1 Explanation of the material topic and its Boundary	11-15	-	-	-	-
GRI 103: Management Approach 2016	103-2 The management approach and its components	11-15	https://www.irpc.co.th/en/ economic-dimension/product- and-innovation/	-	-	-
	103-3 Evaluation of the management approach	11-15	https://www.irpc.co.th/en/ economic-dimension/product- and-innovation/	-	-	-
IRPC's Own	Percentage of petrochemical revenue invested in research and development	14	-	-	-	-
Indicator	Percentage of sales of specialty products by petrochemical revenue	15	-	-	-	-

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
Human Resource	e Management					
	103-1 Explanation of the material topic and its Boundary	Website	https://www.irpc.co.th/en/ social-dimension/human- resources-management/	-	-	-
GRI 103: Management Approach 2016	103-2 The management approach and its components	Website	https://www.irpc.co.th/en/ social-dimension/human- resources-management/	-	-	-
	103-3 Evaluation of the management approach	Website	https://www.irpc.co.th/en/ social-dimension/human- resources-management/	-	-	-
GRI 401: Employment	401-1 New employee hires and employee turnover	81-88	-	-	8	6-8
2016	401-3 Parental leave	81-88	-	-	8	6-8
	404-1 Average hours of training per year per employee	81-88	-	-	4, 8	6-8
GRI 404: Training and Education	404-2 Programs for upgrading employee skills and transition assistance programs	36	-	-	8	6-8
2016	404-3 Percentage of employees receiving regular performance and career development reviews	36	-	-	5, 8	-
GRI 405: Diversity and	405-1 Diversity of governance bodies and employees	Website	https://www.irpc.co.th/en/ social-dimension/human- resources-management/	-	5	-
Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	Website	https://www.irpc.co.th/en/ social-dimension/human- resources-management/	-	5	-
Occupational He	alth and Safety					
GRI 103: Management	103-1 Explanation of the material topic and its Boundary	37-47	-	-	-	-
Approach 2016	103-2 The management approach and its components	37-47	-	-	-	-

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
GRI 103: Management Approach 2016	103-3 Evaluation of the management approach	37-47	-	-	-	-
	403-1 Occupational health and safety management system	37-47	-	<b>✓</b>	8	6-8
	403-2 Hazard identification, risk assessment, and incident investigation	Website	https://www.irpc.co.th/en/ social-dimension/occupational- health-and-safety/	-	3, 8	2, 6-8
	403-3 Occupational health services	Website	https://www.irpc.co.th/en/ social-dimension/occupational- health-and-safety/	-	8	6-8
GRI 403:	403-4 Worker participation, consultation, and communication on occupational health and safety	Website	https://www.irpc.co.th/en/ social-dimension/occupational- health-and-safety/	-	8	6-8
Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Website	https://www.irpc.co.th/en/ social-dimension/occupational- health-and-safety/	-	8	6-8
	403-6 Promotion of worker health	Website	https://www.irpc.co.th/en/ social-dimension/occupational- health-and-safety/	-	8	6-8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Website	https://www.irpc.co.th/en/ social-dimension/occupational- health-and-safety/	-	8	6-8
	403-9 Work-related injuries	88-89	-	<b>✓</b>		6-8
	403-10 Work-related ill health	88-89	-	<b>✓</b>	-	6-8
G4-Oil and Gas Sector Disclosure: Asset Integrity and Process Safety 2012	G4-OG13 Number of process safety events, by business activity	88	-	~	3, 6, 8, 11	-

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
Social Well-Bein	9					
GRI 103:	103-1 Explanation of the material topic and its Boundary	48-59	-	-	-	-
Management Approach 2016	103-2 The management approach and its components	48-59	-	-	-	-
	103-3 Evaluation of the management approach	48-59	-	-	-	-
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	58-59	-	-	-	-
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	58-59	-	-	-	-
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	This Page	Remark: 100% of operation has local community engagement program and formal grievance process. Environmental and social impact assessment are conducted at all eligible operations in line with local regulatory standards. https://www.irpc.co.th/en/social-dimension/social-responsibility/https://www.irpc.co.th/en/environmental-dimension/environmentimpact-assessment-and-monitoring-result/	-	-	-
G4-Oil and Gas Sector Disclosure: Indirect Economic Impacts 2016	G4-EC7 Development and impact of infrastructure investments and services supported	-	-	-	-	-
G4-Oil and Gas Sector	G4-OG10 Number and description of significant disputes with local communities and indigenous people	-	-	-	-	-
Disclosure: Local Communities 2012	G4-OG11 Number of sites that have been decommissioned and site that are in the process of being decommissioned	This page	Remark: There is no site that have been decommissioned and in the process of being decommissioned.	-	-	-

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC			
Human Rights	Human Rights								
GRI 103:	103-1 Explanation of the material topic and its Boundary	20-26	-	-	-	-			
Management Approach 2016	103-2 The management approach and its components	20-26	-	-	-	-			
	103-3 Evaluation of the management approach	20-26	-	-	-	-			
GRI 412: Human Rights	412-1 Operations that have been subject to human rights reviews or impact assessments	20-26	-	-	-	-			
Assessment 2016	412-2 Employee training on human rights policies or procedures	20-26	-	-	-	-			
Operational Eco-	-Efficiency								
	103-1 Explanation of the material topic and its Boundary	Website	https://www.irpc.co.th/en/ environmental-dimension/ operational-eco-efficiency/	-	-	-			
GRI 103: Management Approach 2016	103-2 The management approach and its components	64-69	https://www.irpc.co.th/en/ environmental-dimension/ operational-eco-efficiency/	-	-	-			
	103-3 Evaluation of the management approach	64-69	https://www.irpc.co.th/en/ environmental-dimension/ operational-eco-efficiency/	-	-	-			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	90-97	-	*	7, 8, 12, 13	9-11			
ODI 200	302-1 Energy consumption within the organization	90-97	-	<b>✓</b>	7, 8, 12, 13	9-11			
GRI 302: Energy 2016	302-3 Energy intensity	64, 90-97	-	-	7, 8, 12, 13	9-11			
	302-4 Reduction of energy consumption	64, 90-97	-	-	7, 8, 12, 13	9-11			

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
GRI 303:	303-3 Water withdrawal	90-97	-	<b>✓</b>	6	9-11
Water and	303-4 Water discharge	90-97	-	✓	6	9-11
Effluents 2018	303-5 Water consumption	90-97	-	<b>✓</b>	6	9-11
	305-1 Direct (Scope 1) GHG emissions	90-97	-	<b>✓</b>	3, 12, 13	9-11
	305-2 Energy indirect (Scope 2) GHG emissions	90-97	-	<b>✓</b>	3, 12, 13	9-11
	305-3 Other indirect (Scope 3) GHG emissions	90-97	-	<b>✓</b>	3, 12, 13	2, 9-11
GRI 305: Emissions	305-4 GHG emissions intensity	73, 90-97	-	-	13	9-11
2016	305-6 Emissions of ozone-depleting substances (ODS)	This Page	Omission: Information is not applicable to IRPC because the company is in the process of phasing out the usage of the Ozone-Depleting Substances (ODS).	-	3,12	9-11
	305-7 Nitrogen oxides (NOx), Sulphur oxides (SOx), and other significant air emissions	90-97	Remark: Standards, methodologies, source of emission factors, and assumptions used are identified relevant regulations.	✓	3,12	9-11

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC
GRI 306: Effluents and Waste 2016	306-2 (2016) Waste by type and disposal method	90-97	For non-hazardous waste, IRPC sorted and disposed waste to local contractors and municipality in accordance with law. For hazardous waste transportation and disposal, IRPC sourced contractors who hold license as required by law	<b>✓</b>	3, 6, 12	9-11
	306-3 (2016) Significant spills	90-97	-	<b>✓</b>	3, 6, 12	9-11
	306-4 (2016) Transport of hazardous waste	90-97	-	-	3, 12	9-11
GRI 306: Waste 2020	306-1 (2020) Waste generation and significant waste-related impacts	90-97	-	-	-	-
	306-2 (2016) Management of significant waste-related impacts	90-97	-	-	-	-
	306-3 (2020) Waste generated	90-97	-	-	-	-
	306-4 (2020) Waste diverted from disposal	90-97	-	-	-	-
	306-5 (2020) Waste directed to disposal	90-97	-	-	-	-
GRI 307: Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	97	-	-	3, 6, 7, 8, 12, 13	9-11

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC			
G4-Oil and Gas Sector Disclosure: Effluents and Waste 2012	G4-OG5 Volume and disposal of formation or produced water	This Page	Omission: Information is not applicable to IRPC.	-	3, 6, 8, 12	9-11			
	G4-OG6 Volume of flared and vented hydrocarbon	90-97	Remark: IRPC only reports on vents from Acetylene Carbon Black (ACB) plant, Expandable Polystyrene (EPS) plant, and VOC Emission. The information for process vent and safety control vent that are unavailable due to the ongoing data collection process	<b>✓</b>	3, 7, 8, 12, 13	9-11			
	G4-OG7 Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	This Page	Omission: Information is not applicable to IRPC.	-	3, 6, 12	-			
Climate Strategy	Climate Strategy and Water Management								
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	Website	https://www.irpc.co.th/en/ environmental-dimension/ climate-strategy-and-water- management/	-	-	-			
	103-2 The management approach and its components	Website	Remark: https://www.irpc. co.th/en/environmental- dimension/climate-strategy- and-water-management/	-	-	-			
	103-3 Evaluation of the management approach	Website	Remark: https://www.irpc. co.th/en/environmental- dimension/climate-strategy- and-water-management/	-	-	-			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	74-75, 90-97	https://www.irpc.co.th/en/ environmental-dimension/ climate-strategy-and-water- management/	-	6	9-11			
	303-2 Management of water discharge- related impacts	67	https://www.irpc.co.th/en/ environmental-dimension/ climate-strategy-and-water- management/	-	6	9-11			
	303-3 Water withdrawal	74-75, 90-97	https://www.irpc.co.th/en/ environmental-dimension/ climate-strategy-and-water- management/	-	6	9-11			

GRI Standard	Disclosure	Page number (s) and/or URL (s)	Omissions / Remark	External Assurance	SDGs	UNGC		
GRI 303: Water and Effluents 2018	303-4 Water discharge	90-97	-	-	6	9-11		
	303-5 Water consumption	90-97	-	-	6	9-11		
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	64-65, 90-97	Remark: CO2, CH4, N2O, HFCs, PFCs, and SF6. NF3 are GHGs gas that are not related to IRPC's business. The calculation is based on 2012 base year. Identified GHG reduction is under IRPC's control; as a result, it is considered as GHG emission reduction in Scope 1.	-	13	9-11		
G4-Oil and Gas Sector Disclosure: Energy 2012	G4-OG2 Total amount invested in renewable energy	71	-	-	7, 9, 17	-		
	G4-OG3 Total amount of renewable energy generated by source	71, 90-97	-	-	7	-		
Economic Perfor	Economic Performance							
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	84	-	-	-	-		
Sustainability Per	rformance							
GRI 415: Public Policy	415-1 Political contribution	This Page	Remark: IRPC did not contribute to any political activities/ campaigns in 2020. However, IRPC has joined trade association, business association and industry association, which shape policies and directions in oil and gas, and refinery sectors. https://www.irpc.co.th/en/sustainability-management/business-ethics-and-transparency/	-	-	-		