

# The World's Most Sustainable Transportation Company



**GRI Content Index 2023/24**

BTS GROUP HOLDINGS PCL



# INTRODUCTION

BTS Group Holdings PCL Sustainability Report FY 2023/24 has been prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards) 2021. GRI is an internationally accepted reporting framework for sustainability reporting. It enables all companies to report their economic, environmental, social and governance performances. The Company has applied the GRI's Reporting Principles in the Sustainability Report, which consists of Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness and Verifiability. This GRI Content Index reports all GRI's General Disclosures as stated in GRI 2: General Disclosures 2021 and GRI's Topic Standards that BTS Group has considered to be material for the business and the Company's stakeholders. This GRI Content Index is available in the online format only.



# GRI CONTENT INDEX

Statement of use	BTS Group has reported in accordance with the GRI Standards for the period from 1 April 2023 - 31 March 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard	Disclosure	Page number(s)	Omission			GRI Sector Standard Ref. No.	SDG Goals
			Requirement(s) omitted	Reason	Explanation		
General disclosures							
GRI 2: General Disclosures 2021	2-1 Organisational details	6, 91					
	2-2 Entities included in the organization's sustainability reporting	88, 89					
	2-3 Reporting period, frequency and contact point	11, 91					
	2-4 Restatements of information	11					
	2-5 External assurance	11, 90					
	2-6 Activities, value chain and other business relationships	10					
	2-7 Employees	SPD page 7					SDG 8, 10
	2-8 Workers who are not employees			Confidentiality constraints	Information is for internal use.		SDG 8
	2-9 Governance structure and composition	42, 43					SDG 5, 16
	2-10 Nomination and selection of the highest governance body	AR page 154, 155					SDG 5, 16
	2-11 Chair of the highest governance body	AR page 153					SDG 5, 16
	2-12 Role of the highest governance body in overseeing the management of impacts	43, 47					SDG 16
	2-13 Delegation of responsibility for managing impacts	42, 43					
	2-14 Role of the highest governance body in sustainability reporting	43					

GRI Standard	Disclosure	Page number(s)	Omission			GRI Sector Standard Ref. No.	SDG Goals
			Requirement(s) omitted	Reason	Explanation		
	2-15 Conflicts of interest	AR page 204					SDG 16
	2-16 Communication of critical concerns	42, AR page 158					
	2-17 Collective knowledge of the highest governance body	AR page 191, 192					
	2-18 Evaluation of the performance of the highest governance body	AR page 164					
	2-19 Remuneration policies	AR page 154, 155					
	2-20 Process to determine remuneration	AR page 154, 155					
	2-21 Annual total compensation ratio			Confidentiality constraints	Information is classified.		
	2-22 Statement on sustainable development strategy	4, 5					
	2-23 Policy commitments	44, 45					SDG 16
	2-24 Embedding policy commitments	44, 45					
	2-25 Processes to remediate negative impacts	70					
	2-26 Mechanisms for seeking advice and raising concerns	45					SDG 16
	2-27 Compliance with laws and regulations	45					
	2-28 Membership associations	46					
	2-29 Approach to stakeholder engagement	22 - 24					
2-30 Collective bargaining agreements	82					SDG 8	
<b>Material topics</b>							
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	12					
	3-2 List of material topics	13					
<b>Economic performance</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	26					
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed		a, b	Information unavailable/incomplete	Information is not collected.		SDG 8, 9
	201-2 Financial implications and other risks and opportunities due to climate change	TCFD page 9 - 13					SDG 13
	201-3 Defined benefit plan obligations and other retirement plans		a, b, c, d, e	Confidentiality constraints	Information is classified.		

GRI Standard	Disclosure	Page number(s)	Omission			GRI Sector Standard Ref. No.	SDG Goals
			Requirement(s) omitted	Reason	Explanation		
	201-4 Financial assistance received from government		a, b, c	Confidentiality constraints	Information is classified.		
<b>Indirect economic impacts</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	54					
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	55 - 58					SDG 5, 9, 11
	203-2 Significant indirect economic impacts	55 - 58					SDG 1, 3, 8
<b>Procurement practices</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	50					
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	52					SDG 8
<b>Anti-corruption</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	44					
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	44, 45, 51					SDG 16
	205-2 Communication and training about anti-corruption policies and procedures	45					SDG 16
	205-3 Confirmed incidents of corruption and actions taken	45					SDG 16
<b>Anti-competitive behavior</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	44					
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	45					SDG 16
<b>Energy</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	26					
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	29					SDG 7, 8, 12, 13
	302-2 Energy consumption outside of the organization		a, b, c	Confidentiality constraints	Energy consumption in the value chain are confidential.		SDG 7, 8, 12, 13
	302-3 Energy intensity	28					SDG 7, 8, 12, 13
	302-4 Reduction of energy consumption	29					SDG 7, 8, 12, 13
	302-5 Reductions in energy requirements of products and services		a, b, c	Information unavailable/incomplete	We do not track reductions in energy in products and services.		SDG 7, 8, 12, 13
<b>Water and effluents</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	35					
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	37	b, c, d	Information unavailable/incomplete	Water-related impacts and explanation are not available.		SDG 6, 12

GRI Standard	Disclosure	Page number(s)	Omission			GRI Sector Standard Ref. No.	SDG Goals
			Requirement(s) omitted	Reason	Explanation		
	303-2 Management of water discharge-related impacts		a	Information unavailable/incomplete	We do not set quality of effluent discharge standards.		SDG 6
	303-3 Water withdrawal	SPD page 6					SDG 6
	303-4 Water discharge	SPD page 6					SDG 6
	303-5 Water consumption	37					SDG 6
<b>Emissions</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	26					
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	28					SDG 3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	28					SDG 3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	28					SDG 3, 12, 13, 14, 15
	305-4 GHG emissions intensity	28					SDG 13, 14, 15
	305-5 Reduction of GHG emissions	SPD page 3					SDG 13, 14, 15
	305-6 Emissions of ozone-depleting substances (ODS)		a, b, c, d	Not applicable	We do not have ozone-depleting substances in our operations.		SDG 3, 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		a, b, c	Confidentiality constraints	Information is for internal use.		SDG 3, 12, 14, 15
<b>Waste</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	35					
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	36					SDG 3, 6, 11, 12
	306-2 Management of significant waste-related impacts	35, 36					SDG 3, 6, 8, 11, 12
	306-3 Waste generated	36					SDG 3, 6, 11, 12, 15
	306-4 Waste diverted from disposal	36					SDG 3, 11, 12
	306-5 Waste directed to disposal	36					SDG 3, 6, 11, 12, 15
<b>Supplier environmental assessment</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	52					

GRI Standard	Disclosure	Page number(s)	Omission			GRI Sector Standard Ref. No.	SDG Goals
			Requirement(s) omitted	Reason	Explanation		
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	52, 53					
	308-2 Negative environmental impacts in the supply chain and actions taken	52, 53					
<b>Employment</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	75 - 76					
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	77, SPD page 8 - 10					SDG 5, 8, 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	81, 82					SDG 3, 8
	401-3 Parental leave	82					SDG 5, 8
<b>Occupational health and safety</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	64					
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	64, 65					SDG 8
	403-2 Hazard identification, risk assessment, and incident investigation	64, 65					SDG 8
	403-3 Occupational health services	64, 65					SDG 8
	403-4 Worker participation, consultation, and communication on occupational health and safety	64 - 67					SDG 8, 16
	403-5 Worker training on occupational health and safety	67, 68					SDG 8
	403-6 Promotion of worker health	67, 68					SDG 3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	64 - 67					SDG 8
	403-8 Workers covered by an occupational health and safety management system	65, 67					SDG 8
	403-9 Work-related injuries	67					SDG 3, 8, 16
	403-10 Work-related ill health		a, b, c, d	Information unavailable/incomplete	Information is unavailable.		SDG 3, 8, 16
<b>Training and education</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	75 - 76					
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	76					SDG 4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs		a, b	Information unavailable/incomplete	Information is not required to be disclosed by law.		SDG 8

GRI Standard	Disclosure	Page number(s)	Omission			GRI Sector Standard Ref. No.	SDG Goals
			Requirement(s) omitted	Reason	Explanation		
	404-3 Percentage of employees receiving regular performance and career development reviews		a	Information unavailable/incomplete	Information is not required to be disclosed by law.		SDG 5, 8, 10
<b>Diversity and equal opportunity</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	79					
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	SPD page 7					SDG 5, 8
	405-2 Ratio of basic salary and remuneration of women to men	SPD page 12					SDG 5, 8, 10
<b>Non-discrimination</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	79					
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	79					SDG 5, 8
<b>Supplier social assessment</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	50 - 51					
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	52 - 53					SDG 5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	52 - 53					SDG 5, 8, 16
<b>Public policy</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	46					
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	46					SDG 16
<b>Customer privacy</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	59, 62					
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	62					SDG 16

Notes:

- Page numbers refer to BTS Group Sustainability Report FY 2023/24 unless otherwise stated.
- AR: BTS Group Annual Report FY 2023/24.
- SPD: BTS Group Sustainability Performance Data FY 2023/24.
- TCFD: BTS Group TCFD Report FY 2023/24.



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