

BTS GROUP HOLDINGS PCL

GRI CONTENT INDEX FY 2024/25



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INTRODUCTION

BTS Group Holdings PCL Sustainability Report FY 2024/25 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 2024 - 31 March 2025.
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	41, 42					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	42, 46					SDG 16
	2-13 Delegation of responsibility for managing impacts	41, 42					
	2-14 Role of the highest governance body in sustainability reporting	42					

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	41, 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	43, 44					SDG 16
	2-24 Embedding policy commitments	43, 44					
	2-25 Processes to remediate negative impacts	69					
	2-26 Mechanisms for seeking advice and raising concerns	44					SDG 16
	2-27 Compliance with laws and regulations	44					
	2-28 Membership associations	45					
	2-29 Approach to stakeholder engagement	21 - 23					
	2-30 Collective bargaining agreements	81					SDG 8
Material topics							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	12					
	3-2 List of material topics	13					
Economic performance							
GRI 3: Material Topics 2021	3-3 Management of material topics	25					
GRI 201: Economic Performance 2016	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.		
Indirect economic impacts							
GRI 3: Material Topics 2021	3-3 Management of material topics	53					
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	54 – 57					SDG 5, 9, 11
	203-2 Significant indirect economic impacts	54 – 57					SDG 1, 3, 8
Procurement practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	49					
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	51					SDG 8
Anti-corruption							
GRI 3: Material Topics 2021	3-3 Management of material topics	43					
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	43, 44, 50					SDG 16
	205-2 Communication and training about anti-corruption policies and procedures	44					SDG 16
	205-3 Confirmed incidents of corruption and actions taken	44					SDG 16
Anti-competitive behavior							
GRI 3: Material Topics 2021	3-3 Management of material topics	43					
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	44					SDG 16
Energy							
GRI 3: Material Topics 2021	3-3 Management of material topics	25					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	28					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	27					SDG 7, 8, 12, 13
	302-4 Reduction of energy consumption	28					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
Water and effluents							
GRI 3: Material Topics 2021	3-3 Management of material topics	33					
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	35	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	35					SDG 6
Emissions							
GRI 3: Material Topics 2021	3-3 Management of material topics	25					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	27					SDG 3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	27					SDG 3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	27					SDG 3, 12, 13, 14, 15
	305-4 GHG emissions intensity	27					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
Waste							
GRI 3: Material Topics 2021	3-3 Management of material topics	33					
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	34					SDG 3, 6, 11, 12
	306-2 Management of significant waste-related impacts	33, 34					SDG 3, 6, 8, 11, 12
	306-3 Waste generated	34					SDG 3, 6, 11, 12, 15
	306-4 Waste diverted from disposal	34					SDG 3, 11, 12
	306-5 Waste directed to disposal	34					SDG 3, 6, 11, 12, 15
Supplier environmental assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	51					

GRI Standard	Disclosure	Page number(s)	Omission			GRI Sector Standard Ref. No.	SDG Goals
			Requirement(s) omitted	Reason	Explanation		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	51, 52					
	308-2 Negative environmental impacts in the supply chain and actions taken	51, 52					
Employment							
GRI 3: Material Topics 2021	3-3 Management of material topics	74 - 75					
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	76, 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	80, 81					SDG 3, 8
	401-3 Parental leave	81					SDG 5, 8
Occupational health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	63					
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	63, 64					SDG 8
	403-2 Hazard identification, risk assessment, and incident investigation	63, 64					SDG 8
	403-3 Occupational health services	63, 64					SDG 8
	403-4 Worker participation, consultation, and communication on occupational health and safety	63 – 66					SDG 8, 16
	403-5 Worker training on occupational health and safety	66, 67					SDG 8
	403-6 Promotion of worker health	66, 67					SDG 3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	63 – 66					SDG 8
	403-8 Workers covered by an occupational health and safety management system	64, 66					SDG 8
	403-9 Work-related injuries	66					SDG 3, 8, 16
	403-10 Work-related ill health		a, b, c, d	Information unavailable/incomplete	Information is unavailable.		SDG 3, 8, 16
Training and education							
GRI 3: Material Topics 2021	3-3 Management of material topics	74 - 75					
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	75					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
Diversity and equal opportunity							
GRI 3: Material Topics 2021	3-3 Management of material topics	78					
GRI 405: Diversity and Equal Opportunity 2016	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
Non-discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	78					
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	78					SDG 5, 8
Supplier social assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	49 – 50					
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	51 - 52					SDG 5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	51 – 52					SDG 5, 8, 16
Public policy							
GRI 3: Material Topics 2021	3-3 Management of material topics	45					
GRI 415: Public Policy 2016	415-1 Political contributions	45					SDG 16
Customer privacy							
GRI 3: Material Topics 2021	3-3 Management of material topics	58, 61					
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	61					SDG 16

Notes:

- Page numbers refer to BTS Group Sustainability Report FY 2024/25 unless otherwise stated.
- AR: BTS Group Annual Report FY 2024/25.
- SPD: BTS Group Sustainability Performance Data FY 2024/25.
- TCFD: BTS Group TCFD Report FY 2024/25.

The World's Most Sustainable Transportation Company



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