

<b>Statement of use</b>	Royal Vopak
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	GRI 2: General Disclosures 2021 GRI 3: Material Topics 2021 GRI 11: Oil and Gas Sector 2021
<b>Reporting period</b>	January 2023 - December 2023 2023

disclosure title	details/reference	Page
<b>GRI 2: General Disclosures</b>		
2-1 Organizational details	<a href="https://www.vopak.com">https://www.vopak.com</a>	
2-2 Entities included in the organization's sustainability reporting	Note 1: General disclosure Basis of Consolidation, scope and Boundaries	81 83
2-3 Reporting period, frequency and contact point	Basis of preparation Sustainability Contact	81 353
2-4 Restatements of information	Vopak did not make any restatement in 2023	
2-5 External assurance	External Audit report	327
2-6 Activities, value chain and other business relationships	Our business Our value creation	17 & 18 30 e.v.
2-7 Employees	Vopak at a glance	6
2-8 Workers who are not employees	Number of Contractors	124
2-9 Governance structure and composition	Our business Supervisory members Executive board members	17 163 164
2-10 Nomination and selection of the highest governance body	Selection and appointment committee Article 8 of supervisory nboard rules, website: <a href="https://www.vopak.com/rules">https://www.vopak.com/rules</a>	161

2-11 Chair of the highest governance body	Supervisory Board	163
2-12 Role of the highest governance body in overseeing the management of impacts	Supervisory Board members	163
	Supervisory Board report Article 8 of Supervisory Board Rules on website: <a href="https://www.vopak.com/rules">https://www.vopak.com/rules</a>	157
2-13 Delegation of responsibility for managing impacts	Note 1: General disclosures	81
2-14 Role of the highest governance body in sustainability reporting	Note 1: General disclosures	81
2-15 Conflicts of interest	In 2023, there was no actual or potential conflict of interest between Vopak, any Supervisory Board or Executive Board member.	157
	Supervisory Board members Supervisory Board report Article 13 of Supervisory board rules on website: <a href="https://www.vopak.com/rule">https://www.vopak.com/rule</a>	
2-16 Communication of critical concerns	Supervisory Board report	15
	Corporate Governance Risk management & internal control	203
	Corporate Governance statement	200
	Whistleblower Rules on website: <a href="https://www.vopak.com/system/files/whistleblower_rules.pdf">https://www.vopak.com/system/files/whistleblower_rules.pdf</a>	
2-17 Collective knowledge of the highest governance body	Supervisory members	163
	Executive board members	164
2-18 Evaluation of the performance of the highest governance body	Remuneration report	165
2-19 Remuneration policies	Remuneration report	165
2-20 Process to determine remuneration	Remuneration report	165
2-21 Annual total compensation ratio	Remuneration report	165
2-22 Statement on sustainable development strategy	Letter from the CEO	7
	Our responsible business conduct	35
2-23 Policy commitments	Environment	93
	Social	112
	Governance	129
2-24 Embedding policy commitments	Our value creation	29
	Our responsible business conduct	35

2-25 Processes to remediate negative impacts	Letter from the CEO	7
	Risk management & internal control	203
	Environment	93
	Social	112
	Governance	129
2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance	196
	Corporate Governance statement	200
	Risk management & internal control	203
	Code of Conduct and Whistleblower Rules on the website: <a href="https://www.vopak.com/system/files/whistleblower_rules.pdf">https://www.vopak.com/system/files/whistleblower_rules.pdf</a>	
2-27 Compliance with laws and regulations	Note 19: Business ethics and Integrity	130
2-28 Membership associations	Note 18: Community engagement	127
	Note19: Business ethics & Integrity (Memberships & Lobbying)	131
2-29 Approach to stakeholder engagement	Note 2: materiality & Stakeholder engagement	85
2-30 Collective bargaining agreements	Note 16: Human rights and Decent work	123

<b>GRI 3: Material Topics</b>		
3-1 Process to determine material topics	Note 2: materiality & Stakeholder engagement	85
3-2 List of material topics	Note 2: materiality & Stakeholder engagement	86
3-3 Management of material topics	Note 2: materiality & Stakeholder engagement	85
3-3 Management of material topics	For every major incident: Vopak conducts an inquiry and sent out an Incident notification with the main safety findings & recommendations and share this throughout the business units	

<b>GRI 201: Economic Performance</b>		
201-1 Direct economic value generated and distributed	Our value Creation	29
	Our performance	45
	Financial performance	46
201-2 Financial implications and other risks and opportunities due to climate change	Note 8: Climatechange Adaptation	105

201-3 Defined benefit plan obligations and other retirement plans	Note 2.5: Peronel expenses	235
	Note 9.4: Pensions and other employees benefits	303
201-4 Financial assistance received from government	Vopak did not recieve any financial assitence from Government in 2023	

**GRI 202: Market Presence**

202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Our responsible business Conduct	35
	Human Rights & Global wages	60
	Note 16: Human rights and Decent work	123
202-2 Proportion of senior management hired from the local community	Note 17. Inclusion and diversity; Percentage of regional origin in senior management positions (divisions and operating companies)	126

**GRI 203: Indirect Economic Impacts**

203-1 Infrastructure investments and services supported	Vopak did not provided investemnets in infrastructure in 2023	
203-2 Significant indirect economic impacts	Our purpose: We help the world flow foreward	13

**GRI 204: Procurement Practices**

204-1 Proportion of spending on local suppliers	Vopak does not report on this topic	
---	-------------------------------------	--

**GRI 205: Anti-corruption**

205-1 Operations assessed for risks related to corruption	Risk management & internal control	203
205-2 Communication and training about anti-corruption policies and procedures	Note 9. Business ethics and integrity; Completion of Code of Conduct training	131
205-2 Communication and training about anti-corruption policies and procedures c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.	Currently not jet reported This is part of the contractor requirements, and will be addressed in 2024 % 2025 for our Tier 1 & Tier 2 contractors	

**GRI 207: Tax**

207-1 Approach to tax	Note 21. Responsibility towards taxation	133
207-2 Tax governance, control, and risk management	Note 21. Responsibility towards taxation	133
207-3 Stakeholder engagement and management of concerns related to tax	Note 21. Responsibility towards taxation	133
207-4 Country-by-country reporting	Note 21. Responsibility towards taxation	133

### GRI 301: Materials

301-1 Materials used by weight or volume	Vopak includes the materials we are using under the Scope 3 GHG emissions under purchased goods and services	102 & 103
301-2 Recycled input materials used	Vopak is a service provider and do not purchase, manufacture nor sell any products	
301-3 Reclaimed products and their packaging materials	Vopak is a service provider and do not purchase, manufacture nor sell any products	

### GRI 302: Energy

302-1 Energy consumption within the organization	Note 9. Energy use	107
302-2 Energy consumption outside of the organization	As Vopak does not have any up-stream nor down-stream activities this is not applicable not Opplicable	
302-3 Energy intensity	Note 9. Energy use	109
302-4 Reduction of energy consumption	Note 9. Energy use	109
302-5 Reductions in energy requirements of products and services	Note 9. Energy use	109

### GRI 303: Water and Effluents

303-1 Interactions with water as a shared resource	Note 10. Water use	108
303-2 Management of water discharge-related impacts	Note 10. Water use	108
303-3 Water withdrawal	Note 10. Water use	108

303-4 Water discharge	Note 10. Water use	108
303-5 Water consumption	Note 10. Water use	108

**GRI 304: Biodiversity**

304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Note 11. Biodiversity	108
304-2 Significant impacts of activities, products and services on biodiversity	Note 11; In our assessment, we follow a general 'rule of thumb': terminals within 8 miles (12.5 km) of areas rich in biodiversity may significantly influence the local ecosystem. As approximately 80% of Vopak terminals fall within this range, we acknowledge a shared responsibility to proactively preserve biodiversity.	108
304-3 Habitats protected or restored	Note 11. Biodiversity	108
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Note 11; In our assessment, we follow a general 'rule of thumb': terminals within 8 miles (12.5 km) of areas rich in biodiversity may significantly influence the local ecosystem. As approximately 80% of Vopak terminals fall within this range, we acknowledge a shared responsibility to proactively preserve biodiversity.	108

**GRI 305: Emissions**

305-1 Direct (Scope 1) GHG emissions	Note 5: GHG reduction and climate change mitigation Vopak does not have any biogenic combustions	95
305-2 Energy indirect (Scope 2) GHG emissions	Note 5: GHG reduction and climate change mitigation Only for non-renewable electricity we report location based data	95
305-3 Other indirect (Scope 3) GHG emissions	Note 5: GHG reduction and climate change mitigation	95
305-4 GHG emissions intensity	Note 5: GHG reduction and climate change mitigation	95
305-5 Reduction of GHG emissions	Note 5. GHG reduction and climate change mitigation; In 2023, our GHG emissions (Scope 1 and 2) were reduced by 24% compared to our baseline 2021. This was largely due to the switch to renewable electricity in several countries and energy efficiency measures taken across our network.	99
305-6 Emissions of ozone-depleting substances (ODS)	Note 5. GHG reduction and climate change mitigation; We don't store or handle products such as hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF <sub>6</sub> ). Therefore, we don't have any related emissions	96

<p>305-7 NOx, SOx and other significant air emissions</p> <p>a. Report the amount of significant air emissions, in kilograms or multiples for each of the following:</p> <ul style="list-style-type: none"> <li>- <del>NOx</del></li> <li>- <del>SOx</del></li> <li>- Volatile organic compounds (VOC)</li> <li>- Other standard categories of air emissions identified in relevant regulations</li> </ul> <p>b. Report standards, methodologies, and assumptions used.</p> <p>c. Report the source of the emission factors used.</p>	<p>Note 4: Emissions to air</p>	<p>94</p>
---	---------------------------------	-----------

**GRI 306: Waste**

<p>306-1 Waste generation and significant waste-related impacts</p>	<p>Note 7. Waste and circularity</p>	<p>104</p>
<p>306-2 Management of significant waste-related impacts</p>	<p>Note 7. Waste and circularity</p>	<p>404</p>
<p>306-3 Waste generated</p>	<p>Note 7. Waste and circularity</p>	<p>404</p>
<p>306-4 Waste diverted from disposal</p>	<p>Note 7. Waste and circularity</p>	<p>104</p>
<p>306-5 Waste directed to disposal</p>	<p>Note 7. Waste and circularity</p>	<p>104</p>

**GRI 308: Supplier Environmental Assessment**

<p>308-1 New suppliers that were screened using environmental criteria</p>	<p>Note 16. Human rights and decent work; In 2022, Vopak started a screening process to assess and identify corporate responsibility-related credentials of our current and prospective suppliers and contractors</p>	<p>125</p>
<p>308-2 Negative environmental impacts in the supply chain and actions taken</p>	<p>Note 16. Human rights and decent work; In 2022, Vopak started a screening process to assess and identify corporate responsibility-related credentials of our current and prospective suppliers and contractors</p>	<p>125</p>

**GRI 401: Employment**

<p>401-1 New employee hires and employee turnover</p>	<p>Note 16. Human rights and decent work; Employee hires and turnover</p>	<p>125</p>
<p>401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees</p>	<p>Vopak does not discriminate between part-time and full-time workers</p>	
<p>401-3 Parental leave</p>	<p>Vopak does not report its parental leave, as it is not legal to report in some countries</p>	

**GRI 402: Labor/Management Relations**

402-1 Minimum notice periods regarding operational changes	only reported for the executive board: Terms of engagement of the Supervisory Board	195
--	---	-----

**GRI 403: Occupational Health and Safety**

403-1 Occupational health and safety management system	Note 13. Occupational health and safety	118
403-2 Hazard identification, risk assessment, and incident investigation	Note 13. Occupational health and safety	118
403-3 Occupational health services	Note 13. Occupational health and safety	118
403-4 Worker participation, consultation, and communication on occupational health and safety	Note 13. Occupational health and safety	118
403-5 Worker training on occupational health and safety	Note 14. Human capital development and talent attraction; Equipping our people - Vopak fundamentals and processes	122
403-6 Promotion of worker health	Note 13. Occupational health and safety	118
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Note 13. Occupational health and safety	118
403-8 Workers covered by an occupational health and safety management system	Note 13. Occupational health and safety	118
403-9 Work-related injuries	Note 13. Occupational health and safety	118
403-9 Work-related injuries	The total number of hours worked by our own employees is: 10,308,829	
403-9 Work-related injuries	For every major incident: Vopak conducts an inquiry and sent out an Incident notification with the main safety findings & recommendations and share this throughout the business units	
403-10 Work-related ill health	One life changing injury at Europoort where a contractor lost a finger and one fingertip	
403-10 Work-related ill health	There was one incident where an employee was exposed to hazardous product (phenol, acid). He suffered third degree burnings and was hospitalized	
403-10 Work-related ill health	For every major incident: Vopak conducts an inquiry and sent out an Incident notification with the main safety findings & recommendations	
403-10 Work-related ill health	In general we had; * Missteps, losing balance, slippery surfaces and a truck moving out * Loss of grip or too heavy manual lifting resulting in back, hand & finger injuries * Impact by tools or objects resulting in getting caught by or pinched by	

**GRI 404: Training and Education**



404-1 Average hours of training per year per employee	Note 14. Human capital development and talent attraction	120
404-2 Programs for upgrading employee skills and transition assistance programs	Note 14. Human capital development and talent attraction	120
404-3 Percentage of employees receiving regular performance and career development reviews	Note 14. Human capital development and talent attraction	120

#### GRI 405: Diversity and Equal Opportunity

405-1 Diversity of governance bodies and employees	Note 16. Human rights and decent work	123
405-2 Ratio of basic salary and remuneration of women to men	Note 17. Inclusion and diversity	123

#### GRI 406: Non-discrimination

406-1 Incidents of discrimination and corrective actions taken	Note 19. Business ethics and integrity; Incidents of discrimination, fraud, corruption, bribery and breaches of Code of Conduct	131
--	---	-----

#### 125

407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Note 16: Human rights and decent work; Improved governance of human rights & decent work	127
--	--	-----

#### GRI 408: Child Labor

408-1 Operations and suppliers at significant risk for incidents of child labor	Note 16: Human rights and decent work; Improved governance of human rights & decent work	125
---	--	-----

#### GRI 409: Forced or Compulsory Labor

409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Note 16: Human rights and decent work; Improved governance of human rights & decent work	125
--	--	-----

#### GRI 410: Security Practices

410-1 Security personnel trained in human rights policies or procedures	Note 19. Business ethics and integrity; Completion of Code of Conduct training	131
---	--	-----

#### GRI 413: Local Communities

413-1 Operations with local community engagement, impact assessments, and development programs	Note 18. Community engagement	127
413-2 Operations with significant actual and potential negative impacts on local communities	Note 18. Community engagement	127

**GRI 414: Supplier Social Assessment**

414-1 New suppliers that were screened using social criteria	Note 16. Human rights and decent work; In 2022, Vopak started a screening process to assess and identify corporate responsibility-related credentials of our current and prospective suppliers and contractors	124
414-2 Negative social impacts in the supply chain and actions taken	Note 16. Human rights and decent work; In 2022, Vopak started a screening process to assess and identify corporate responsibility-related credentials of our current and prospective suppliers and contractors	124

**GRI 415: Public Policy 2016**

415-1 Political contributions	Vopak does not pay any political contributions  Vopak Code of conduct: <a href="https://www.vopak.com/system/files/Code%20of%20Conduct%20-%20version%202022_0.pdf">https://www.vopak.com/system/files/Code%20of%20Conduct%20-%20version%202022_0.pdf</a>	9
-------------------------------	---	---

**GRI 416: Customer Health and Safety**

416-1 Assessment of the health and safety impacts of product and service categories	Note 4: Emissions to air	94
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Note 12. Process safety and prevention of spills	113

**GRI 417: Marketing and Labeling**

417-1 Requirements for product and service information and labeling	Not Applicable: Vopak is a service provider and do not purchase, manufacture nor sell any products	
417-2 Incidents of non-compliance concerning product and service information and labeling	Not Applicable: Vopak is a service provider and do not purchase, manufacture nor sell any products	
417-3 Incidents of non-compliance concerning marketing communications	Not Applicable: Vopak is a service provider and do not purchase, manufacture nor sell any products	

**GRI 418: Customer Privacy**

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Note 20( Cyber security: In April 2023, our Joint Venture Terminal Pengerang Independent Terminals Sdn Bhd (PITSB), experienced a cyber attack on its local infrastructure	132
--	--	-----