

GRI, UN SDGs, UNGC, WEF, SASB, IR, IFRS and CHRB

Content Index



Global Reporting Initiative (GRI) Content Index

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
General disclosures												
GRI 2: General Disclosures 2021	2-1 Organizational details	https://www.pttplc.com/en/About/About-Ptt/Background.aspx https://www.pttplc.com/uploads/Sustainability/2023/EN/08.Sustainability%20Disclosure%20and%20Benchmarking/PTT_COMPANY_PROFILE_ENG_22.pdf	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.									
	2-2 Entities included in the organization's sustainability reporting	https://www.pttplc.com/en/Sustainability/SustainabilityGovernance/Sustainabilityreport.aspx										
	2-3 Reporting period, frequency and contact point	56-1 One Report 2024 (On the back cover) https://www.pttplc.com/en/Sustainability/SustainabilityGovernance/Sustainabilityreport.aspx										
	2-4 Restatements of information	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilityreport.aspx										
	2-5 External assurance	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilityreport.aspx										
	2-6 Activities, value chain and other business relationships	56-1 One Report 2024 (Page 55 - 92) https://www.pttplc.com/uploads/Sustainability/2023/EN/08.Sustainability%20Disclosure%20and%20Benchmarking/PTT_COMPANY_PROFILE_ENG_22.pdf https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilityreport.aspx						E11: Sector		EM-EP-000.A		
	2-7 Employees	PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx					1.2, 1.4, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.3, 5.1, 5.4, 5.5, 8.5, 10.3	Principle 6	L8: Gender			S2.1C
	2-8 Workers who are not employees	PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx					8.5					
	2-9 Governance structure and composition	56-1 One Report 2024 (Page 268 - 269, 273 - 280) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx					5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 6 Principle 7 Principle 10	G5: Formal structure, G12: Board composition	Governance: Quality of Governing Body - Governance body composition		G1.1C G1.2C G1.3C G1.4C G1.5C G1.10C

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION								
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	56-1 One Report 2024 (Page 268) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx					5.5, 16.7					G1.18C G1.19C	
	2-11 Chair of the highest governance body	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx					16.6						
	2-12 Role of the highest governance body in overseeing the management of impacts	56-1 One Report 2024 (Page 136) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Stakeholderengagement.aspx					5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 7	G1: Board/ senior management engagement, G7: Due diligence,	Governance: Governing purpose - Setting purpose, Governance: Governing purpose - Purpose-led management, Governance: Stakeholder Engagement - Material issues impacting stakeholders			
	2-13 Delegation of responsibility for managing impacts	56-1 One Report 2024 (Page 132 - 133) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx					5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 7 Principle 10	G4: Individual or group responsible				
	2-14 Role of the highest governance body in sustainability reporting	56-1 One Report 2024 (Page 132 - 133) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx					5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 7	G1: Board/ senior management engagement				
	2-15 Conflicts of interest	56-1 One Report 2024 (Page 259 - 260) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx					16.6						
	2-16 Communication of critical concerns	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx											
	2-17 Collective knowledge of the highest governance body	56-1 One Report 2024 (Page 132 - 133, 303 - 306) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx											G1.27C
	2-18 Evaluation of the performance of the highest governance body	56-1 One Report 2024 (Page 306 - 307) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx											G1.29C
	2-19 Remuneration policies	56-1 One Report 2024 (Page 288 - 292, 309 - 316) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx						Principle 1 Principle 7 Principle 10	G11: Executive pay linked to sustainability performance	Governance: Quality of Governing Body - Remuneration			G1.21C G1.23C G1.24C

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GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	56-1 One Report 2024 (Page 288 - 292, 309 - 316) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx										
	2-21 Annual total compensation ratio	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx							People: Dignity and equality - Pay gap (%)			
	2-22 Statement on sustainable development strategy	56-1 One Report 2024 (Page 22 - 25) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx					5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 7	G1: Board/ senior management engagement			
	2-23 Policy commitments	56-1 One Report 2024 (Page 127) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx					1.1, 1.2, 1.3, 1.4, 1.5, 1.a, 1.b, 2.1, 2.3, 2.4, 2.5, 2.a., 2.c., 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 3.9, 4.1, 4.2, 4.3, 4.4, 4.5, 4.7, 5.1, 5.2, 5.4, 5.5, 5.6, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.1, 8.3, 8.4, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 9.4, 9.5, 10.1, 10.2, 10.3, 10.4, 10.7, 11.1, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 2 Principle 3 Principle 4 Principle 5 Principle 6 Principle 7 Principle 8 Principle 10	G2: Publicly stated commitment, G3: Code of conduct, G7: Due diligence, L1: Policy, E1: Policy		EM-EP-510a.2	S1.1C

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	56-1 One Report 2024 (Page 128) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx										
	2-25 Processes to remediate negative impacts	56-1 One Report 2024 (Page 126) https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx					5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 7 Principle 10	G9: Remedy			G1.37C
	2-26 Mechanisms for seeking advice and raising concerns	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx					5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 3 Principle 7 Principle 10	G8: Raising concerns about the company's conduct	Governance: Ethical Behaviour - Protected ethics advice and reporting mechanisms	EM-EP-510a.2	
	2-27 Compliance with laws and regulations	56-1 One Report 2024 (Page 130 - 131, 354 - 355) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx										
	2-28 Membership associations	56-1 One Report 2024 (Page 133) https://www.pttplc.com/en/Sustainability/SustainabilityGovernance/Network.aspx										
	2-29 Approach to stakeholder engagement	56-1 One Report 2024 (Page 134, 136 - 140) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Stakeholderengagement.aspx								Governance: Stakeholder Engagement - Material issues impacting stakeholders		
	2-30 Collective bargaining agreements	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx					8.5, 8.8	Principle 3	L6: Collective bargaining agreements, L7: Trade union or other worker's organization			S2.21R
SET Additional Disclosure	Policy, Structure and Governance System - Board Composition	56-1 One Report 2024 (Page 267 - 269, 273 - 280)										G1.6C G1.7C G1.8C G1.9C
	Policy, Structure and Governance System - Board Roles and Responsibilities	56-1 One Report 2024 (Page 274 - 280, 287, 306 - 307, 310 - 312)										G1.11C G1.12C G1.13C G1.14C G1.15C G1.16C G1.17R

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SET Additional Disclosure	Policy, Structure and Governance System - Director Recruitment	56-1 One Report 2024 (Attachment 1)										G1.20C
	Policy, Structure and Governance System - Director Development	56-1 One Report 2024 (Page 303 - 306)										G1.28R
	Policy, Structure and Governance System - Performance Evaluation of the Board of Directors and Senior Executives	56-1 One Report 2024 (Page 288, 306 - 307) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx										G1.29C G1.30C G1.31C G1.32R G1.33R
	Policy, Structure and Governance System - Director and Senior Executive Remuneration	56-1 One Report 2024 (Page 288, 312 - 316) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx										G1.22C G1.25C G1.26R
Material topics												
GRI 3: Material Topics 2021	3-1 Process to determine material topics	56-1 One Report 2024 (Page 141) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.									G2.2R
	3-2 List of material topics	56-1 One Report 2024 (Page 142 - 143) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx									Governance: Stakeholder Engagement - Material issues impacting stakeholders	
Economic performance												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.14.1 11.21.1						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	56-1 One Report 2024 (Page 158 - 159) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X				11.14.2 11.21.2	8.1, 8.2, 9.1, 9.4, 9.5			Prosperity: Employment and wealth generation - Economic Contribution, Prosperity: Community and social vitality - Total tax paid, Prosperity: Community and social vitality - Additional tax remitted, Prosperity: Community and social vitality - Total tax paid by country for significant locations		S2.3C

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx PTT TCFD Report				11.2.2	1.5, 2.1, 2.3, 2.4, 3.2, 3.4, 3.8, 3.9, 6.1, 6.3, 6.4, 6.5, 6.6, 7.1, 7.2, 7.3, 8.4, 11.3, 11.5, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2, 13.3, 13.a, 13.b, 14.1, 14.2, 14.3, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b	Principle 7 Principle 8 Principle 9	E1.1: Policy detail, E2: Stakeholders, E3: Prevention/mitigation, E4: Prevention/mitigation progress assessment, E4.1: Goals and targets, E4.2: Measuring progress, E5: Remedy, E8: Climate adaptation			EUT-E5.1 EUT-E5.2
	201-3 Defined benefit plan obligations and other retirement plans	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable						S2.4C
	201-4 Financial assistance received from government	PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx PTT audited consolidated financial statements as at 31 December 2024, - Government grants (PTT group recognizes the grants as a part of income in profit or loss) (Page 30) - Promotional privileges (Tax privileges) Notes to Financial Statement no. 40, Promotional privileges (Page 222 - 215)				11.21.3				Prosperity: Employment and wealth generation - Economic contribution		
Market presence												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.14.1						
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx					1.2, 5.1, 8.5			People: Dignity and equality - Pay equality		

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GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx				11.11.2 11.14.3	8.5					EUT-S1.2
SET Additional Disclosure	Local Employment	https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx										EUT-S1.1
Indirect economic impacts												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.14.1						
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	56-1 One Report 2024 (Page 190 - 191) https://www.pttplc.com/en/Sustainability/Social/Corporatecitizenship.aspx				11.14.4	5.4, 9.1, 9.4, 11.2			Prosperity: Employment and wealth generation - Infrastructure investments and services supported		
	203-2 Significant indirect economic impacts	56-1 One Report 2024 (Page 186, 188 - 193) https://www.pttplc.com/en/Sustainability/Social/Corporatecitizenship.aspx				11.14.5	1.2, 1.4, 3.8, 8.2, 8.3, 8.5			Prosperity: Employment and wealth generation - Significant indirect economic impacts		
Procurement practices												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.14.1						
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx				11.14.6	1.2, 8.3					
Anti-corruption												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.20.1						
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx				11.20.2	5.2, 5.5, 8.1, 8.3, 8.5, 8.7, 8.8, 16.1, 16.2, 16.3, 16.4, 16.5, 16.6, 16.7	Principle 1 Principle 7 Principle 10	G6: Risk assessment processes		M-EP-510a.2	

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GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx				11.20.3	16.4, 16.5, 16.6	Principle 10	AC3: Training	Governance: Ethical Behaviour - Anti-corruption		
	205-3 Confirmed incidents of corruption and actions taken	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx				11.20.4	16.4, 16.5, 16.6	Principle 10	AC5: Incidents	Governance: Ethical Behaviour - Anti-corruption		G1.36C
Anti-corruption	Additional Sector Disclosures: Describe the approach to contract transparency	56-1 One Report 2024 (Page 252 - 253)				11.20.5						
	Additional Sector Disclosures: List the organization's beneficial owners and explain how the organization identifies the beneficial owners of business partners, including joint ventures and suppliers	https://investor.pttplc.com/en/shareholder-information/major-shareholders				11.20.6						
SET Additional Disclosure	Policy, Structure and Governance System - Business Code of Conduct	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx										G1.34C G1.35C G1.37C G1.38R
Anti-competitive behavior												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.19.1						
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx				11.19.2	16.3					
Tax												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx										
GRI 207: Tax 2019	207-1 Approach to tax	https://www.pttplc.com/en/Sustainability/Economics/Taxstrategy.aspx				11.21.4	1.1, 1.3, 10.4, 17.1, 17.3					

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GRI 207: Tax 2019	207-2 Tax governance, control, and risk management	https://www.pttplc.com/en/Sustainability/Economics/Taxstrategy.aspx PTT Financial Report				11.21.5	1.1, 1.3, 10.4, 17.1, 17.3					
	207-3 Stakeholder engagement and management of concerns related to tax	https://www.pttplc.com/en/Sustainability/Economics/Taxstrategy.aspx				11.21.6	1.1, 1.3, 10.4, 17.1, 17.3					
	207-4 Country-by-country reporting	Revenue Transparency https://www.pttplc.com/en/Sustainability/Economics/Taxstrategy.aspx				11.21.7	1.1, 1.3, 10.4, 17.1, 17.3					
Tax	Additional Sector Disclosures: For oil and gas purchased from the state, or from third parties appointed by the state to sell on their behalf	Not applicable		Not applicable	Not applicable for the organization	11.21.8						
Materials												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx										
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable	8.4, 12.2					
	301-2 Recycled input materials used	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable	8.4, 12.2, 12.5					
	301-3 Reclaimed products and their packaging materials	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable	8.4, 12.2, 12.5					
Energy												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx					11.1.1					

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
GRI 302: Energy 2016	302-1 Energy consumption within the organization	https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx PTT Sustainability Performance Data https://www.pttplc.com/uploads/Sustainability/2024/EN/08%20Sustainability%20Disclosure%20and%20Benchmarking/PTT%20Performance%20Data%202023_EN%20R1.pdf				11.1.2	1.5, 2.4, 7.2, 7.3, 8.4, 11.3, 12.2, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3	Principle 7 Principle 8 Principle 9	E9: Renewable energy			E2.2C E2.3C
	302-2 Energy consumption outside of the organization	https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx PTT Sustainability Performance Data https://www.pttplc.com/uploads/Sustainability/2024/EN/08%20Sustainability%20Disclosure%20and%20Benchmarking/PTT%20Performance%20Data%202023_EN%20R1.pdf				11.1.3	7.2, 7.3, 8.4, 12.2, 13.1					
	302-3 Energy intensity	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.1.4	7.3, 8.4, 12.2, 13.1					E2.5R
	302-4 Reduction of energy consumption	Not applicable		Not applicable	Not required by GRI 11: Oil and Gas sector 2021	Not applicable	7.3, 8.4, 12.2, 13.1					E2.1C
	302-5 Reductions in energy requirements of products and services	Not applicable		Not applicable	Not required by GRI 11: Oil and Gas sector 2021	Not applicable	7.3, 8.4, 12.2, 13.1					
Water and effluents												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 145) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.6.1						
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	https://www.pttplc.com/th/Sustainability/Environment/Water.aspx				11.6.2	2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 6.a, 6.b, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4	Principle 7 Principle 8 Principle 9	E12: Water withdrawal and consumption	Planet: Water pollution - Impact of water pollution		E3.1C
	303-2 Management of water discharge-related impacts	https://www.pttplc.com/th/Sustainability/Environment/Water.aspx				11.6.3	2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4	Principle 7 Principle 8 Principle 9	E12: Water withdrawal and consumption			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.6.4	2.1, 2.3, 6.1, 6.3, 6.4, 6.5, 6.6, 9.4, 11.3, 11.5, 12.1, 12.2, 12.4	Principle 7 Principle 8 Principle 9	E12: Water withdrawal and consumption	Planet: Freshwater availability - Water consumption and withdrawal in water-stressed areas	EM-EP-140a.1	
	303-4 Water discharge	PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx				11.6.5	6.3			EM-EP-140a.2		
	303-5 Water consumption	https://www.pttplc.com/th/Sustainability/Environment/Water.aspx PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx				11.6.6	6.4			EM-EP-140a.1		E3.2C
SET Additional Disclosure	Water Management	https://www.pttplc.com/th/Sustainability/Environment/Water.aspx PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx										E3.3R E3.4R E3.5R
Biodiversity												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 146) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.4.1						
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	https://www.pttplc.com/th/Sustainability/Environment/Biodiversity.aspx				11.4.2	2.1, 2.3, 6.6, 12.2, 12.4, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b	Principle 7 Principle 8	E14: KBA sites, E15: Natural Ecosystems	Planet: Nature loss - Land use and ecological sensitivity	EM-EP-160a.3	
	304-2 Significant impacts of activities, products and services on biodiversity	https://www.pttplc.com/th/Sustainability/Environment/Biodiversity.aspx https://www.pttplc.com/uploads/Sustainability/2024/EN/20%20Biodiversity/KhanomGSP_EN11.pdf				11.4.3	6.6, 14.2, 15.1, 15.5					
	304-3 Habitats protected or restored	https://www.pttplc.com/th/Sustainability/Environment/Biodiversity.aspx				11.4.4	2.1, 2.3, 6.6, 12.2, 12.4, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b	Principle 7 Principle 8 Principle 9	E16: Ecosystem restoration and protection			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	https://www.pttplc.com/th/Sustainability/Environment/Biodiversity.aspx				11.4.5	6.6, 14.2, 15.1, 15.5					

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
SET Additional Disclosure	Biodiversity and Cessation of Deforestation	https://www.pttplc.com/th/Sustainability/Environment/Biodiversity.aspx https://www.pttplc.com/uploads/Sustainability/2024/TH/04%20%E0%B8%A3%E0%B8%B0%E0%B8%9A%E0%B8%9A%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%9A%E0%B8%A3%E0%B8%B4%E0%B8%AB%E0%B8%B2%E0%B8%A3%E0%B8%88%E0%B8%B1%E0%B8%94%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B8%94%E0%B9%89%E0%B8%B2%E0%B8%99%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B8%A1%E0%B8%B1%E0%B9%88%E0%B8%99%E0%B8%84%E0%B8%87%20%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B8%9B%E0%B8%A5%E0%B8%AD%E0%B8%94%E0%B8%A0%E0%B8%B1%E0%B8%A2%20%E0%B8%AD%E0%B8%B2%E0%B8%8A%E0%B8%B5%E0%B8%A7%E0%B8%AD%E0%B8%99%E0%B8%B2%E0%B8%A1%E0%B8%B1%E0%B8%A2%20%E0%B9%81%E0%B8%A5%E0%B8%B0%E0%B8%AA%E0%B8%B4%E0%B9%88%E0%B8%87%E0%B9%81%E0%B8%A7%E0%B8%94%E0%B8%A5%E0%B9%89%E0%B8%AD%E0%B8%A1%20(QSHE%20Policy)_TH.pdf									EUT-E2.1 EUT-E2.2 EUT-E2.3 EUT-E2.4 EUT-E2.5 EUT-E2.6	
Emissions												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 144, 149) https://www.pttplc.com/en/Sustainability/Sustainability governance/Sustainabilitystrategy.aspx				11.1.1 11.3.1						

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	56-1 One Report 2024 (Page 169 - 170) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx				11.1.5	1.5, 2.4, 3.9, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3, 15.2	Principle 7 Principle 8	E6: Greenhouse gas emissions	Planet: Climate change - Greenhouse gas (GHG) emissions	EM-EP-110a.1, EM-EP-110a.2	E5.2C
	305-2 Energy indirect (Scope 2) GHG emissions	56-1 One Report 2024 (Page 169 - 170) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx				11.1.6	1.5, 2.4, 3.9, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3, 15.2	Principle 7 Principle 8	E6: Greenhouse gas emissions	Planet: Climate change - Greenhouse gas (GHG) emissions		E5.2C
	305-3 Other indirect (Scope 3) GHG emissions	56-1 One Report 2024 (Page 169 - 170) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx				11.1.7	1.5, 2.4, 3.9, 11.3, 12.4, 13.1, 13.2, 13.3, 13.a, 13.b, 14.3, 15.2	Principle 7 Principle 8	E6: Greenhouse gas emissions, E6.1 Scope 3 emissions detail	Planet: Climate change - Greenhouse gas (GHG) emissions		E5.5R
	305-4 GHG emissions intensity	56-1 One Report 2024 (Page 171) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx				11.1.8	13.1, 14.3, 15.2					E5.6R
	305-5 Reduction of GHG emissions	56-1 One Report 2024 (Page 169 - 171) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx				11.2.3	13.1, 14.3, 15.2				EM-EP-110a.3	
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable						
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	https://www.pttplc.com/th/Sustainability/Environment/Air.aspx PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrK0Ywo-FNDeELw?e=5nVg9X				11.3.2	3.2, 3.4, 3.8, 3.9, 6.3, 12.4, 14.3, 15.2	Principle 7 Principle 8	E17: Air pollution	Planet: Air pollution - Air pollution	EM-EP-120a.1	EUT-E3.1

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Climate adaptation, resilience, and transition	Additional Sector Disclosures: Describe the organization's approach to public policy development and lobbying on climate change	56-1 One Report 2024 (Page 162 - 169) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx				11.2.1 11.2.4						
SET Additional Disclosure	Greenhouse Gas Management	56-1 One Report 2024 (Page 160 - 169) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx										E5.1C E5.3C E5.4R
Waste												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 148) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.5.1						
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	https://www.pttplc.com/th/Sustainability/Environment/Waste.aspx				11.5.2	3.9, 6.3, 6.6, 11.6, 12.4, 12.5			Planet: Solid waste - Impact of solid waste disposal		
	306-2 Management of significant waste-related impacts	https://www.pttplc.com/th/Sustainability/Environment/Waste.aspx				11.5.3	3.9, 6.3, 8.4, 11.6, 12.4, 12.5				EM-EP-540a.2	E4.1C
	306-3 Waste generated	https://www.pttplc.com/th/Sustainability/Environment/Waste.aspx PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.5.4	3.9, 6.3, 6.6, 11.6, 12.2, 12.3, 12.4, 12.5, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b	Principle 7 Principle 8	E18: Waste			E4.2C
	306-4 Waste diverted from disposal	https://www.pttplc.com/th/Sustainability/Environment/Waste.aspx PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.5.5	3.9, 6.3, 11.6, 12.2, 12.4, 12.5, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b	Principle 7 Principle 8	E19: Hazardous waste			E4.4R
	306-5 Waste directed to disposal	https://www.pttplc.com/th/Sustainability/Environment/Waste.aspx PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.5.6	3.9, 6.3, 6.6, 11.6, 12.2, 12.4, 12.5, 14.1, 14.2, 15.1, 15.2, 15.3, 15.4, 15.5, 15.a, 15.b	Principle 7 Principle 8	E19: Hazardous waste			
Asset integrity and critical incident management	Additional Sector Disclosures: Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity	https://www.pttplc.com/th/Sustainability/Environment/Spill.aspx				11.8.3						

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Asset integrity and critical incident management	Additional Sector Disclosures: The following additional sector disclosures are for organizations with oil sands mining operations	Not applicable		Not applicable	the organization has no oil sands in operations	11.8.4						
GRI 306: Effluents and Waste (2016)	306-3 Significant spills (2016)	56-1 One Report 2024 (Page 147) https://www.pttplc.com/th/Sustainability/Environment/Spill.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.8.1 11.8.2	3.9, 6.6, 12.4, 15.1	Principle 7 Principle 8				EUT-E4.1 EUT-E4.2 EUT-E4.3
SET Additional Disclosure	Waste Management	https://www.pttplc.com/th/Sustainability/Environment/Waste.aspx										E4.3R
Supplier environmental assessment												
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	https://www.pttplc.com/th/Sustainability/Economics/Supplychainmanagement.aspx										G4.3R
	308-2 Negative environmental impacts in the supply chain and actions taken	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable						
Employment												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.10.1						
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.10.2	5.1, 8.2, 8.5, 8.6, 10.3			Prosperity: Employment and wealth generation - Absolute number and rate of employment		S2.17C
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	https://www.pttplc.com/th/Sustainability/Social/Sustainablehumanresourcemanagement.aspx				11.10.3	3.2, 5.4, 8.2, 8.5					
	401-3 Parental leave	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.10.4 11.11.3	5.1, 5.4, 8.5					

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Labor/management relations												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.7.1						
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx				11.7.2 11.10.5	8.8					
Occupational health and safety												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 150) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.9.1						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	56-1 One Report 2024 (Page 175 - 176) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx https://www.pttplc.com/uploads/Sustainability/2024/EN/04%20SSHE%20Management%20System/%E0%B8%99%E0%B9%82%E0%B8%A2%E0%B8%9A%E0%B8%B2%E0%B8%A2%E0%B8%94%E0%B9%89%E0%B8%B2%E0%B8%99%E0%B8%84%E0%B8%B8%E0%B8%93%E0%B8%A0%E0%B8%B2%E0%B8%9E%20%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B8%A1%E0%B8%B1%E0%B9%88%E0%B8%99%E0%B8%84%E0%B8%87%20%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B8%9B%E0%B8%A5%E0%B8%AD%E0%B8%94%E0%B8%A0%E0%B8%B1%E0%B8%A2%20%E0%B8%AD%E0%B8%B2%E0%B8%8A%E0%B8%B5%E0%B8%A7%E0%B8%AD%E0%B8%99%E0%B8%B2%E0%B8%A1%E0%B8%B1%E0%B8%A2%E0%B9%81%E0%B8%A5%E0%B8%B0%E0%B8%AA%E0%B8%B4%E0%B9%88%E0%B8%87%E0%B9%81%E0%B8%A7%E0%B8%94%E0%B8%A5%E0%B9%89%E0%B8%AD%E0%B8%A1%20(QSHE%20Policy)_EN.pdf				11.9.2	8.8					
	403-2 Hazard identification, risk assessment, and incident investigation	56-1 One Report 2024 (Page 175 - 176) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx				11.9.3	8.8			People: Health & wellbeing - Well-Being (%)		S2.12C
	403-3 Occupational health services	56-1 One Report 2024 (Page 177) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx				11.9.4	8.8					S2.12C

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)	
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION								
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	56-1 One Report 2024 (Page 177) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx				11.9.5	8.8, 16.7					S2.12C	
	403-5 Worker training on occupational health and safety	56-1 One Report 2024 (Page 177) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx				11.9.6	8.8				EM-EP-320a.1	S2.12C	
	403-6 Promotion of worker health	56-1 One Report 2024 (Page 177) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx				11.9.7	3.3, 3.5, 3.7, 3.8			People: Health & wellbeing - Health and Safety (%)		S2.12C	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	56-1 One Report 2024 (Page 178 - 180) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx				11.9.8	8.8					S2.12C	
	403-8 Workers covered by an occupational health and safety management system	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.9.9	8.8				EM-EP-320a.2	S2.12C	
	403-9 Work-related injuries	56-1 One Report 2024 (Page 181) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.9.10	1.2, 1.4, 3.1, 3.2, 3.3, 3.4, 3.6, 3.7, 3.8, 3.9, 8.8, 16.1	Principle 3 Principle 4 Principle 5 Principle 6	L10: Injury frequency	People: Health & wellbeing Health and Safety (%)	EM-EP-320a.1	S2.13C S2.15R	
	403-10 Work-related ill health	56-1 One Report 2024 (Page 181) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X				11.9.11	3.3, 3.4, 3.9, 8.8, 16.1			People: Health & wellbeing - Well-Being (%)	EM-EP-320a.1		
	SET Additional Disclosure	Occupational Safety, Health and Environment	56-1 One Report 2024 (Page 174) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx										S2.14R
		Stability of Utility Systems	56-1 One Report 2024 (Page 180) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx										EUT-G2.1 EUT-G2.2 EUT-G2.3 EUT-G2.4

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Training and education												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx										
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X				11.10.6 11.11.4	4.3, 4.4, 4.5, 5.1, 8.5, 10.3			People: Skills for the future - Training provided (#)		S2.7C
	404-2 Programs for upgrading employee skills and transition assistance programs	https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx				11.7.3, 11.10.7	8.5					S2.6C
	404-3 Percentage of employees receiving regular performance and career development reviews	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X					5.1, 8.5, 10.3					S2.8R
SET Additional Disclosure	Fair Labor Practices - Employee development	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx										S2.9R S2.10R S2.11R
	Fair Labor Practices - Promoting Employee Relations and Employee Engagement	56-1 One Report 2024 (Page 288) https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx										S2.16C S2.18C S2.19R S2.20R
Diversity and equal opportunity												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.11.1						
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X				11.11.5	5.1, 5.5, 8.5, 8.7, 8.8, 16.7	Principle 1 Principle 6	G12: Board composition	Governance: Quality of Governing Body - Governance body composition		EUT-S2.2 EUT-S3.2
	405-2 Ratio of basic salary and remuneration of women to men	PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJltPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx				11.11.6	1.2, 1.4, 3.1, 3.2, 3.3, 3.4, 3.7, 3.8, 4.3, 5.1, 5.4, 5.5, 8.5, 10.3	Principle 6	L9: Pay equity	People: Dignity and equality - Diversity and inclusion (%)		S2.5R

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
SET Additional Disclosure	Respecting Diversity and Equality	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx										EUT-S2.1
	Promotion of Female Workforce	https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx										EUT-S3.1
	Fair Labor Practices - Employment	PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx https://www.pttplc.com/en/Sustainability/Social/Corporatecitizenship/Humanresourcesdevelopment.aspx										S2.2C
Non-discrimination												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.11.1						
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	56-1 One Report 2024 (Page 288) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx				11.11.7	5.1, 8.8			People: Dignity and equality - Discrimination and Harassment		EUT-S2.3
Freedom of association and collective bargaining												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.13.1						
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx				11.13.2	8.8			People: Dignity and equality - Freedom of Association and Collective Bargaining at Risk (%)		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Child labor												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx										
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx					5.2, 8.7, 16.2			People: Dignity and equality - Risk for incidents of child, forced or compulsory labour, People: Dignity and equality - Human rights review, grievance impact and modern slavery (#, %)		
Forced or compulsory labor												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 152) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.12.1						
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx				11.12.2	5.2, 8.7			People: Dignity and equality - Risk for incidents of child, forced or compulsory labour, People: Dignity and equality - Human rights review, grievance impact and modern slavery (#, %)		
Security practices												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 151) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.18.1						
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx				11.18.2	16.1					
Rights of indigenous peoples												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 151) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.17.1						

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx				11.17.2	2.3				EM-EP-210a.3	
Rights of indigenous peoples	Additional Sector Disclosures: List the locations of operations where indigenous peoples are present or affected by activities of the organization	Not applicable		Not applicable		11.17.3					EM-EP-210a.2	
	Additional Sector Disclosures: Report if the organization has been involved in a process of seeking free, prior and informed consent (FPIC) from indigenous peoples for any of the organization's activities	Not applicable		Not applicable		11.17.4						
SET Additional Disclosure	Human rights	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx										S1.2R S1.3R
Local communities												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 151) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx				11.15.1 11.16.1						
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	56-1 One Report (Page 136, 184, 185) https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx				11.15.2 11.16.2					EM-EP-210b.1	EUT-S4.1 EUT-E1.1 EUT-E1.2
	413-2 Operations with significant actual and potential negative impacts on local communities	https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx				11.15.3 11.16.2	1.4, 2.3					EUT-S4.2
Local communities	Additional Sector Disclosures: Report the number and type of grievances from local communities identified	https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx				11.15.4						S4.3C

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Marketing and labeling												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 156) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2020	Not applicable						
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable	12.8					
	417-2 Incidents of non-compliance concerning product and service information and labeling	https://www.pttplc.com/en/Sustainability/Economics/Innovationandproductresponsibility.aspx		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2020	Not applicable	16.3					
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable	16.3					
SET Additional Disclosure	Responsibility to Customers/Consumers - Responsible Sales and Marketing	https://www.pttplc.com/en/Sustainability/Economics/Innovationandproductresponsibility.aspx https://www.pttplc.com/uploads/Sustainability/2023/TH/12.%E0%B8%99%E0%B8%A7%E0%B8%B1%E0%B8%95%E0%B8%81%E0%B8%A3%E0%B8%A3%E0%B8%A1%E0%B9%81%E0%B8%A5%E0%B8%B0%E0%B8%84%E0%B8%A7%E0%B8%B2%E0%B8%A1%E0%B8%A3%E0%B8%B1%E0%B8%9A%E0%B8%9C%E0%B8%B4%E0%B8%94%E0%B8%8A%E0%B8%AD%E0%B8%9A%E0%B8%95%E0%B9%88%E0%B8%AD%E0%B8%9C%E0%B8%A5%E0%B8%B4%E0%B8%95%E0%B8%A0%E0%B8%B1%E0%B8%93%E0%B8%91%E0%B9%8C/%E0%B9%80%E0%B8%AD%E0%B8%81%E0%B8%AA%E0%B8%B2%E0%B8%A3%E0%B9%81%E0%B8%99%E0%B8%9A1_%E0%B8%81%E0%B8%8E%E0%B8%9A%E0%B8%B1%E0%B8%95%E0%B8%A3%E0%B9%81%E0%B8%A5%E0%B8%B0%E0%B8%A1%E0%B8%B2%E0%B8%95%E0%B8%A3%E0%B8%90%E0%B8%B2%E0%B8%99%E0%B8%81%E0%B8%B2%E0%B8%A3%E0%B9%83%E0%B8%AB%E0%B9%89%E0%B8%9A%E0%B8%A3%E0%B8%B4%E0%B8%81%E0%B8%B2%E0%B8%A3.pdf								S3.8R S3.9R		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Customer privacy												
GRI 3: Material Topics 2021	3-3 Management of material topics	56-1 One Report 2024 (Page 156) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2020	Not applicable						
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx		Not applicable	Not required to disclose by GRI 11: Oil and Gas sector 2021	Not applicable	16.3, 16.10					S3.2C EUT-G1.5 EUT-G1.6
SET Additional Disclosure	Responsibility to Customers/Consumers - Consumer Rights	https://www.pttplc.com/en/Sustainability/Economics/Digitalization.aspx https://www.pttplc.com/en/Sustainability/Economics/Innovationandproductresponsibility.aspx										S3.1C S3.3C S3.4R S3.5R S3.6R S3.7R
	Cybersecurity and Personal Data Protection	PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Performancedata.aspx https://www.pttplc.com/en/Sustainability/Economics/Digitalization.aspx										EUT-G1.1 EUT-G1.2 EUT-G1.3 EUT-G1.4
Environmental Policy and Compliance Standards												
SET Additional Disclosure	Environmental Policy and Compliance Standards	https://www.pttplc.com/en/Sustainability/Environment/Environmentmanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Water.aspx https://www.pttplc.com/en/Sustainability/Environment/Waste.aspx										E1.1C E1.2C E1.3R E1.4R E1.5R E1.6R E1.7R
Responsibility to Communities/Societies												
SET Additional Disclosure	Responsibility to Communities/Societies	56-1 One Report 2024 (Page 185) https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx https://www.pttplc.com/en/Sustainability/Social/Corporatecitizenship.aspx										S4.1C S4.2C S4.4R S4.5R S4.6R

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG Targets	UNGC Principles	UNGC COP Question	WEF	SASB	ESG Metric by SET-Core (C) & Recommended (R), Sector specific (EUT)
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION							
Access to Utility Services												
SET Additional Disclosure	Access to Utility Services	https://www.pttplc.com/en/Sustainability/Social/Corporatecitizenship.aspx https://www.pttplc.com/en/Sustainability/Social/Corporatecitizenship/Humanresourcesdevelopment.aspx										EUT-S5.1 EUT-S5.2
Sustainable Supply Chain Management												
SET Additional Disclosure	Sustainable Supply Chain Management	https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx										G4.1C G4.2C G4.3R G4.4R G4.5R
Oil and Natural Gas Management												
SET Additional Disclosure	Oil and Natural Gas Management	56-1 One Report 2024 (Page 62, 66, 82, 94, 118) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx										EUT-G4.1 EUT-G4.2 EUT-G4.3
Innovation Development												
SET Additional Disclosure	Innovation Development	56-1 One Report (Page 196 - 198) https://www.pttplc.com/en/Sustainability/Economics/Innovationandproductresponsibility.aspx										G5.1C G5.2C G5.3C G5.4R
Sustainability Policy and Strategy												
SET Additional Disclosure	Sustainability Policy and Strategy	56-1 One Report 2024 (Page 128, 130 - 131) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx										G2.1C G2.3R G2.4R
Sustainability Risk Management												
SET Additional Disclosure	Sustainability Risk Management	56-1 One Report 2024 (Page 114 - 124) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx										G3.1C G3.2C G3.3C G3.4C G3.5R

CHRB Content Index

Themes and indicators		UNGP Reporting Framework	Location
A.	Policy commitment		
A01	Commitment to respect human rights		
A01.A	The company has a publicly available policy statement committing it to respect human rights.	A1	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A01.B	The company's publicly available policy statement commits it to the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises.	A1	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
A02	Commitment to respect the human rights of workers		
A02.A	The company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work.	A1 A2.4	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
A02.B	The company has a publicly available policy statement that expects its business relationships to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.	A1 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A03	Commitment to respect working hours		
A03.A	The company has a publicly available policy statement committing it to respect the ILO convention on working hours or stating that workers shall not be required to work more than 48 hours in a regular work week or 60 hours including overtime.	A1 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A03.B	The company has a publicly available policy statement that expects its business relationships to commit to respecting the ILO conventions on working hours or shall not require workers to work more than 48 hours in a regular work week or 60 hours including overtime.	A1 A2.4	https://www.pttplc.com/uploads/Sustainability/2023/EN/11.Supply%20Chain%20Management/PTT%20Biodiversity%20Statement%20EN,%20SSCoC.pdf
A03.C	The company has a publicly available policy statement stating that all overtime work must be consensual and paid at a premium rate.	A1 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A03.D	The company has a publicly available policy statement that expects its business relationships to require that all overtime work must be consensual and paid at a premium rate.	A1 A2.4	https://www.pttplc.com/uploads/Sustainability/2023/EN/11.Supply%20Chain%20Management/PTT%20Biodiversity%20Statement%20EN,%20SSCoC.pdf
A04	Commitment to respect human rights of vulnerable groups		
A04.A	The company has a publicly available policy statement committing it to respect at least women's rights or children's rights or migrant workers' rights.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A04.B	The company has a publicly available policy statement that expects its business relationships to commit to respect at least women's rights or children's rights or migrant workers' rights.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A05	Commitment to respect land, natural resources and Indigenous peoples' rights		
A05.A	The company has a publicly available policy statement committing it to respect rights related to the ownership and use of land and natural resources.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf

Themes and indicators		UNGP Reporting Framework	Location
A05.B	The company has a publicly available policy statement that expects its business relationships to respect ownership and use of land and natural resources as well as related legitimate tenure rights.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A05.C	The company has a publicly available policy statement committing it to respect Indigenous peoples' rights.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A05.D	The company has a publicly available policy statement that expects its business relationships to respect Indigenous peoples' rights.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A05.E	The company has a publicly available policy statement committing it to respect the right to water.	A1.2 A2.4	https://www.pttplc.com/en/Sustainability/Environment/Water.aspx https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A05.F	The company has a publicly available policy statement that expects its business relationships to respect the right to water.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A07	Commitment to security and human rights		
A07.A	The company has a publicly available policy statement committing it to respect the Voluntary Principles on Security and Human Rights (VPs) Or only uses security providers who are members of the International Code of Conduct of Private Security Providers Association (ICoCA).	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A07.B	The company expects its business relationships to respect the VPs or only to use security providers that are members of ICoCA AND the company has a publicly available policy statement committing it to respecting indigenous peoples' rights or references the relevant part(s) of the ILO Convention on Indigenous and Tribal Peoples No. 169 or of the UN Declaration on the Rights of Indigenous Peoples.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A07.C	The company has a publicly available policy statement committing it to respect international humanitarian law (IHL).	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A07.D	The company expects its business relationships to respect IHL.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A08	Commitment to remedy		
A08.A	The company has a publicly available policy statement committing it to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to	A2.4 C6	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A08.B	The company expects its business relationships to commit to the right to remedy.	A2.4 C6	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A08.C	The company has a publicly available policy statement committing it to co-operate with judicial and non-judicial mechanisms to provide access to remedy.	A2.4 C6	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A08.D	The company has a publicly available policy statement committing it to work with business relationships to remedy adverse impacts which are directly linked to the company's operations, products or services.	A2.4 C6	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A09	Commitment to respect the rights of human rights defenders		
A09.A	The company commits to neither tolerate nor contribute to threats, intimidation and attacks against human and environmental rights defenders.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf

Themes and indicators		UNGP Reporting Framework	Location
A09.B	The company expects its business relations to commit to respect the rights of human rights defenders.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
A09.C	The company commits to working with human rights defenders to create safe and enabling environments for civic engagement and human rights at local, national or international levels.	A1.2 A2.4	https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
B.	Board-level accountability		
B01	Commitment from the top		
B01.A	The company indicates that a board member or board committee is tasked with specific governance oversight of respect for human rights.	A1.1 A2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B01.B	The company describes the human rights expertise of the board member or board committee tasked with that governance oversight.	A1.1 A2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B01.C	Board members or the CEO clearly signal the company’s commitment to human rights (e.g., speeches, presentations or other communications), discussing why human rights matter to the business or any challenges to respecting human rights encountered by the business.	A1.1 A2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B02	Board responsibility		
B02.A	The company describes the processes it has in place to discuss and regularly review its human rights strategy, policy or management processes at board level.	A2.2 A2.5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B02.B	The company provides an example of specific human rights issues or trends discussed at board level during the last reporting period.	A2.2 A2.5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B02.C	The company describes how the experiences of affected stakeholders or external human rights experts informed board-level discussions on human rights.	A2.2 A2.5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B03	Incentives and performance management		
B03.A	The company indicates that at least one board member has an incentive or performance management scheme linked to the company’s human rights policy commitment(s) or strategy.	A2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B03.B	The criteria linking board remuneration to human rights performance are made public	A2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B03.C	The company indicates that it has reviewed other board performance incentives to ensure coherence with its human rights policy commitment(s).	A2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B04	Business model, strategy and risks		
B04.A	The company discloses its assessment of whether and how actual and potential adverse human rights impacts originate from or are related to the company’s strategy and business model.	C4.2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B04.B	The company provides an example of action(s) decided as a result of discussions on its business model or strategy and potential impacts on human rights.	C4.2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
B04.C	The company discloses how the interests, views and rights of potentially affected stakeholders inform its strategy and business model.	C4.2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx

Themes and indicators		UNGP Reporting Framework	Location
C.	Embedding respect for human rights in company culture and management systems		
C01	Responsibility and resources for day-to-day human rights functions		
C01.A	The company indicates the senior manager role(s) accountable for implementation and decision-making regarding human rights issues within the company.	A2 A2.1 C4.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C01.B	The company describes how it assigns responsibility for implementing its human rights policy commitment(s) for the day-to-day management across relevant departments.	A2 A2.1 C4.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C01.C	The company describes how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its own operations.	A2 A2.1 C4.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C01.D	The company describes how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its supply chain.	A2 A2.1 C4.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C02	Incentives and performance management		
C02.A	The company indicates that it has an incentive or performance management scheme linked to its human rights policy commitment(s) for at least one senior manager.	A2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C02.B	The company's incentive or performance management scheme covers at least one of the key sector risks that the company considers salient.	A2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C02.C	The criteria linking the senior manager(s)' remuneration to the company's human rights performance is made public.	A2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C02.D	The company indicates that it has reviewed other senior management performance incentives to ensure coherence with its human rights policy commitment(s).	A2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C03	Integration with enterprise risk management		
C03.A	The company describes how attention to human rights risks is integrated into its broader enterprise risk management system(s).	A2	56-1 One Report 2024 (Page 114) https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C03.B	The company provides an example of how attention to human rights risks is integrated into its broader enterprise risk management system(s).	A2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C03.C	The company also describes how it assesses the adequacy of the enterprise risk management system(s) in managing human rights during the company's last reporting year. The assessment was either overseen by the board audit committee or conducted by an independent third party.	A2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C04	Communication/dissemination of policy commitment(s)		
C04.A	The company describes how it communicates its policy commitment(s) to all its workers, including in local languages where necessary.	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C04.B	The company describes how it communicates its policy commitments to affected stakeholders, including local communities and other groups.	A1.3	56-1 One Report 2024 (Page 134 - 140) https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx

Themes and indicators		UNGP Reporting Framework	Location
C04.C	The company describes the steps it takes to communicate its human rights policy down its supply chain itself, or the company demonstrates that it requires its business relationships to do so.	A1.3	56-1 One Report 2024 (Page 134 - 140) https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C04.D	The company describes how its human rights policy commitments are reflected within contractual or other binding arrangements with its business relationships.	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C04.E	The company demonstrates that it requires its business relationships to cascade the contractual or other binding requirements down their supply chain.	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C04.F	The company provides an example of how it ensures the form and frequency of the information communicated are accessible to its intended audience.	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C05	Training on human rights		
C05.A	The company describes how its workers are trained on its human rights policy commitment(s).	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/uploads/Sustainability/2023/EN/11.Supply%20Chain%20Management/PTT%20Biodiversity%20Statement%20EN,%20SSCoC.pdf
C05.B	The company describes how relevant managers and workers in key functions receive specific human rights training relevant to their role.	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/uploads/Sustainability/2023/EN/11.Supply%20Chain%20Management/PTT%20Biodiversity%20Statement%20EN,%20SSCoC.pdf
C05.C	The company describes the training it provides to business relationships to help them meet its human rights policy commitment(s).	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C05.D	The company discloses the percentage of business relationships trained.	A1.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C06	Monitoring and corrective actions		
C06.A	The company describes how it monitors the implementation of its human rights policy commitment(s) across its global operations and supply chain (e.g., including external/independent third parties).	C4 C4.3 C5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C06.B	The company discloses the proportion of its supply chain that is monitored.	C4 C4.3 C5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C06.C	The company describes how workers are involved in the monitoring process.	C4 C4.3 C5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C06.D	The company describes its corrective action process(es).	C4 C4.3 C5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C06.E	The company publicly discloses the findings and number of corrective action process(es) as a result of the monitoring.	C4 C4.3 C5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
C10	Transparency and accountability		
C010.A	The company is a member of the Extractive Industries Transparency Initiative (EITI) or publicly reports, by country, the taxes and revenue payments to some countries beyond legal requirements for disclosure.		https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Network.aspx
C010.B	The company publicly reports, by country, taxes and revenue payments to all countries where it operates.		https://www.pttplc.com/en/Sustainability/Economics/Taxstrategy.aspx

Themes and indicators		UNGP Reporting Framework	Location
D.	Human rights due diligence		
D01	Identifying human rights risks and impacts		
D01.A	The company describes the process(es) it has in place to identify its human rights risks and impacts in specific locations or activities, covering its own operations.	B2 B3 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D01.B	The company describes the process(es) it has in place to identify its human rights risks and impacts through relevant business relationships, including its supply chain.	B2 B3 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D01.C	The company describes how it involves affected stakeholders and internal or independent external human rights experts in its human rights risks and impact identification process(es).	B2 B3 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D01.D	The company describes how its risk and impact identification process(es) are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations.	B2 B3 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D02	Assessing human rights risks and impacts		
D02.A	The company describes the process(es) it has in place to assess its human rights risks and impacts and discloses what it considers to be its salient human rights issues, covering its own operations.	B1 B2 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D02.B	The company describes the process(es) it has in place to assess its human rights risks and impacts in its supply chain.	B1 B2 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D02.C	The company publicly discloses the results of its human rights risks and impact assessments, which may be aggregated across its operations and locations.	B1 B2 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D02.D	The company describes how it involves affected stakeholders in its human rights risks and impact assessment process(es).	B1 B2 C3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D03	Integrating and acting on human rights risks and impact assessments		
D03.A	The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its own operations.	B4 C1 C4	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D03.B	The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its supply chain.	B4 C1 C4	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D03.C	The company provides an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment process(es) in at least one of its activities/operations in the last three years.	B4 C1 C4	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D04	Tracking the effectiveness of actions to respond to human rights risks and impacts		
D04.A	The company describes the process(es) it has in place to track or monitor the actions taken in response to human rights issues and for evaluating whether the actions have been effective.	C5 C5.1	56-1 One Report 2024 (Page 130 - 131) https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D04.B	The company provides an example of the lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of its due diligence process(es).	C5 C5.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx

Themes and indicators		UNGP Reporting Framework	Location
D04.C	The company describes how it involves affected stakeholders in evaluation(s) of whether the actions taken have been effective.	C5 C5.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D05	Communicating on human rights impacts		
D05.A	The company provides an example demonstrating how it communicates with affected stakeholders regarding specific human rights issues raised by the stakeholders or on their behalf.	C2 C2.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
D05.B	The company describes any challenge(s) to effective communication with affected stakeholders it has identified in its human rights due diligence process and how it is working to address them.	C2 C2.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E.	Remedies and grievance mechanisms		
E01	Grievance mechanism(s) for workers		
E01.A	The company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company.	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E01.B	The company describes how it ensures the mechanism(s) is available in all appropriate languages and that workers are aware of it (e.g. specific communication(s)/training).	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E01.C	The company describes how it ensures workers in its supply chain have access to either: the company's own mechanism(s) to raise complaints or concerns about human rights issues at the company's business relationships, or the company expects its business relationships to establish a mechanism(s) for their workers to raise such complaints or concerns.	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/uploads/Sustainability/2023/EN/11.Supply%20Chain%20Management/PTT%20Biodiversity%20Statement%20EN,%20SSCoC.pdf
E01.D	The company expects its business relationships to convey the same expectation on access to grievance mechanism(s) to their own business relationships.	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E02	Grievance mechanism(s) for external individuals and communities		
E02.A	The company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns.	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E02.B	The company describes how it ensures the mechanism(s) is available in local languages and that all affected external stakeholders at its own operations are aware of it (e.g. specific communication(s)/training).	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E02.C	The company describes how it ensures external individuals and communities have access to either: the company's own mechanism(s) to raise complaints or concerns about human rights issues at the company's business relationships, or the company expects its business relationships to establish a mechanism for external individuals and communities to raise such complaints or concerns.	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E02.D	The company expects its business relationships to convey the same expectation on access to grievance mechanism(s) to their own business relationships.	C1.1 C6.1 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx

Themes and indicators		UNGP Reporting Framework	Location
E03	Users involvement in the design and performance of the mechanism(s)		
E03.A	The company describes how it engages with potential or actual users on the design and performance of the mechanism(s) (such as on scope, methods of raising grievances, etc), or the company provides at least one example of how it engages with potential or actual users on the design, implementation or performance of the mechanism(s).	C1.1 C6.1 C6.2 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E03.B	The company also describes how it engages with potential or actual users (or individuals or organisations acting on their behalf) on the improvement of the mechanism(s), or it provides at least one example of engaging with potential or actual users of the grievance mechanism to improve it.	C1.1 C6.1 C6.2 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E04	Procedures related to the grievance mechanism(s) are equitable, publicly available and explained		
E04.A	The company describes the procedures for managing complaints or concerns, including timescales for addressing complaints or concerns and for informing complainants.	C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E04.B	The company describes the technical, financial or advisory support available to complainants to enable equal access to and participation in the grievance process.	C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E04.C	The company explains the type(s) of outcome(s) complainants can expect from use of the grievance mechanism(s).	C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E04.D	The company also describes how complaints or concerns for workers and all external individuals and communities may be escalated to more senior levels or independent third party adjudicators or mediators to challenge the process or outcome.	C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E05	Prohibition of retaliation for raising complaints or concerns		
E05.A	The company indicates that it prohibits retaliation against workers and other stakeholders (including those that represent them) for raising human rights-related complaints or concerns.	C6.2 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E05.B	The company describes the measures in place to prevent retaliation (for example, through guaranteeing anonymity when complaints or concerns are raised or carrying out assessments of and addressing risks of retaliation).	C6.2 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E05.C	The company also indicates that it will not retaliate against workers and stakeholders by means of at least one of the following: legal action against persons or organisations who have brought or tried to bring a case against it involving a credible allegation of adverse human rights impacts, or against the lawyers representing them; firing or engaging in economic forms of retaliation against any workers or their representatives who have brought or tried to bring a case against it involving an allegation of human rights abuse; engaging in violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers.	C6.2 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E05.D	The company expects its business relationships to prohibit retaliation against workers and other stakeholders (including those that represent them) for raising human rights-related concerns.	C6.2 C6.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx

Themes and indicators		UNGP Reporting Framework	Location
E06	Company involvement with state based judicial and non-judicial grievance mechanisms		
E06.A	The company indicates that it does not require affected individuals or communities participating in a grievance process to permanently waive their legal rights to bring a claim through a judicial or non-judicial process as a condition of participating in the grievance process (e.g. by requiring binding arbitration or mediation).	C6	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E06.B	The company indicates that it does not require confidentiality provisions (e.g. non-disclosure agreements) with respect to human rights grievances.	C6	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E06.C	The company sets out the process by which it cooperates with state-based non-judicial grievance mechanism(s) on complaints brought against it, or it provides an example of issues resolved (if applicable).	C6	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E07	Remedying adverse impacts		
E07.A	For adverse human rights impacts which it has caused or to which it has contributed, the company describes the approach it took to provide or enable a timely remedy for victims or, if no adverse impacts have been identified, the company describes the approach it would take to provide or enable timely remedy for victims.	C6 C6.4 C6.5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E07.B	For adverse human rights impacts which it has caused or to which it has contributed, the company also describes changes to systems, processes and practices to prevent similar adverse impacts in the future or, if no adverse impacts have been identified, the process it would take to review and change systems, processes or practices to prevent similar adverse impacts in the future.	C6 C6.4 C6.5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E07.C	The company describes its approach to monitoring implementation of the agreed remedy.	C6 C6.4 C6.5	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E08	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned		
E08.A	The company discloses data about the practical operation of the mechanism(s), including the number of grievances about human rights issues filed, addressed or resolved, and outcomes achieved for its own workers and for external individuals and communities that may be adversely impacted by the company.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E08.B	The company provides an example of how lessons from the mechanism(s) have contributed to improving the company's human rights management system(s).		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E08.C	The company describes the process(es) to review the effectiveness of the grievance mechanism(s) and any changes made to improve it based on the review.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
E08.D	The company describes the procedures it has in place to address delays or non implementation of outcomes agreed with stakeholders.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F.	Performance: Company human rights practices		
F01	Living wage (in own operations and joint ventures)		
F01.A	The company describes how it determines a living wage for the locations where it operates.		https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx

Themes and indicators		UNGP Reporting Framework	Location
F01.B	The company has measured the gap between current wages and living wages for all workers.		https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx
F01.C	The company discloses a time-bound target for paying all workers a living wage or that it pays all workers a living wage.		https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx
F01.D	The company has a process in place to regularly review, monitor and address any instances of payment below a living wage.		https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx
F03	Prohibition of child labour (in own operations and joint ventures)		
F03.A	The company discloses whether it verifies the age of workers recruited in its own operations to ensure that they are not engaged in child labour.		https://www.pttplc.com/uploads/Sustainability/2023/EN/11.Supply%20Chain%20Management/PTT%20Biodiversity%20Statement%20EN,%20SSCoC.pdf
F03.B	The company describes how it develops, participates in or contributes to child labour remediation programmes.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F05	Prohibition of forced labour (in own operations and joint ventures)		
F05.A	The company indicates that job seekers and workers do not pay any recruitments fees or related costs to secure a job (Employer Pays Principle) and commits to fully reimburse them if they have been required to pay any fees or related costs during recruitment.		https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
F05.B	The company indicates that it pays workers regularly, in full and on time and that all workers receive a pay slip with their wages explaining any legitimate deductions.		https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
F05.C	The company indicates that it does not retain workers' personal documents, restrict workers' freedom of movement or require workers to use company-provided accommodation.		https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
F05.D	The company describes how it implements and checks practices aimed at preventing forced labour in its operations, particularly with employment agencies/labour brokers/recruitment intermediaries.		https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
F06	Prohibition of forced labour (in the supply chain)		
F06.A	In its contractual arrangements or code of conduct, the company prohibits business relationships from charging recruitment fees and restricting workers' freedom, and requires they pay their workers in full and on time.		https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
F06.B	The company describes how it works with its business relationships to eliminate forced labour.		https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf https://www.pttplc.com/uploads/Sustainability/2023/EN/11.Supply%20Chain%20Management/PTT%20Biodiversity%20Statement%20EN,%20SSCoC.pdf
F06.C	The company demonstrates progress towards eliminating forced labour in its supply chain.		https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx

Themes and indicators		UNGP Reporting Framework	Location
F07	Freedom of association and collective bargaining (in own operations and joint ventures)		
F07.A	The company puts in place measures to prohibit any form of intimidation, harassment, retaliation or violence against workers seeking to exercise the right to form and join a trade union of their choice (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law).		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx
F07.B	The company discloses the proportion of its total direct operations workforce covered by collective bargaining agreements.		https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywo-FNDeELw?e=5nVg9X
F09	Health and safety (in own operations and joint ventures)		
F09.A	The company describes the process(es) it has in place to identify its health and safety risks and impacts		56-1 One Report 2024 (Page 173 - 183) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx https://www.pttplc.com/uploads/Sustainability/2023/EN/04.SSHE%20Management%20System/PTT%20Group%20QSHE%20Policy%202023%20and%20SSHE%20MS_EN.pdf
F09.B	The company discloses quantitative information on health and safety for its workers.		56-1 One Report 2024 (Page 173 - 183) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx
F09.C	The company has set a target or targets related to health and safety for its workers.		56-1 One Report 2024 Page 173 - 183) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx
F09.D	The company has met its health and safety target(s) or provides an explanation of why these were not met or how it is working to improve its health and safety management systems.		56-1 One Report 2024 (Page 173 - 183) https://www.pttplc.com/en/Sustainability/Social/Securitysafetyandoccupationalhealth.aspx
F11	Women's rights (in own operations and joint ventures)		
F11.A	The company takes actions to help prevent violence and harassment against women in the workplace.		https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F11.B	The company describes how it takes into account differential impacts on women and men of working conditions, including to reproductive health.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F11.C	The company discloses the ratio of the basic salary and remuneration of women to men in its total direct operations for each employee category, by significant locations of operation.		https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F11.D	The company demonstrates progress towards closing any gender pay gap.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F15	Water and sanitation (in own operations and joint ventures)		
F15.A	The company describes how it implements preventive and corrective action plans for identified specific risks to the right to water and sanitation in its own operations.		https://www.pttplc.com/en/Sustainability/Environment/Water.aspx
F15.B	The company has set specific targets on water stewardship that take into consideration water use by local communities and other users in the vicinity of its operations.		https://www.pttplc.com/en/Sustainability/Environment/Environmentmanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Water.aspx
F15.C	The company reports on progress against its water stewardship targets, including an analysis of trends demonstrating progress.		https://www.pttplc.com/en/Sustainability/Environment/Environmentmanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Water.aspx

Themes and indicators		UNGP Reporting Framework	Location
F17 Land rights (in own operations and joint ventures)			
F17.A	<p>When acquiring, leasing or making other arrangements to use or restrict the use of or access to land or natural resources, the company describes how it identifies legitimate tenure rights holders, including through engagement with the affected communities in the process, with particular attention to vulnerable or marginalised tenure rights holders, and negotiates with them to provide adequate compensation or requested alternatives to financial compensation.</p> <p>If the company has not engaged in any land transactions in the past two years, it describes its approach to identifying legitimate tenure rights holders generally.</p>		https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx
F17.B	<p>For any new or on-going land resettlements, the company describes how it provides financial compensation or other compensation alternatives, including its valuation methods and how legitimate tenure rights holders were involved in determining the valuation.</p>		https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx
F17.C	<p>If a state has been involved in the transaction, the company follows IFC Performance Standard 5 on Land Acquisition and Involuntary Resettlement and describes the steps it has taken to meet the standards with respect to legitimate tenure rights holders.</p> <p>If the company has not engaged in any land transactions in the past two years, it describes its approach in relation to all elements above.</p>		https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx
F19 Indigenous peoples' rights and free prior and informed consent (in own operations and joint ventures)			
F19.A	<p>Where operations or proposed operations may impact on indigenous peoples, the company describes its process to identify and recognise affected indigenous peoples.</p>		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F19.B	<p>The company describes how it engages directly with indigenous community(ies) in carrying out the assessment.</p>		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F19.C	<p>The company commits to obtain free prior and informed consent.</p>		https://www.pttplc.com/uploads/Sustainability/2024/EN/21%20Human%20Rights%20Management/20210322_PTT%20Human%20Rights%20Statement_EN_Final_signed%20(1).pdf
F19.D	<p>The company provides the most recent example where it has obtained FPIC or where it decided not to pursue the land or resources impacting on indigenous peoples.</p>		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F20 Security (in own operations and joint ventures)			
F20.A	<p>The company describes how it implements its security approach and provides an example of how it ensures respect for human rights in the course of maintaining the security of company managed operations, including when working with contracted private or public security providers, if applicable.</p>		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F20.B	<p>The company describes how it ensures its business partners, including joint ventures, implement an equivalent approach to security management that ensures respect for human rights.</p>		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
F20.C	<p>The company provides evidence that its security and human rights assessments include inputs from the local community, including about their security concerns.</p>		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx

Themes and indicators		UNGP Reporting Framework	Location
F20.D	The company provides at least one example of working with community members to improve security or prevent or address tensions related to its operations.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G	Performance: Response to serious allegations		
G01	Public response (The company has responded publicly to the allegation)		
G01.A	The company has responded publicly to the allegation (or points to a response by any directly linked business, if relevant).		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G01.B	The company's public response covers each aspect of the allegation in detail.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G02	Investigation and appropriate action (The company has investigated and taken appropriate action)		
G02.A	The company (or the directly linked business, if relevant) has engaged with the affected stakeholders and/or their legitimate representatives as part of understanding the causes of the impacts alleged.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G02.B	The company (or any directly linked business, if relevant) has identified what it believes to be the cause of the events concerned (whether or not it is agreed between the parties that human rights impacts arose from the alleged events) or the company provides detailed evidence that the affected stakeholders did not suffer the impacts alleged or that the company was not directly linked to the business or individuals who did cause or contribute to those impacts.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G02.C	The company has implemented improvements or reinforced its management system(s) that have been identified to avoid such human rights impacts in the future.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G02.D	The company describes how the views of affected stakeholders or their legitimate representatives have influenced the actions the company has taken to prevent similar human rights impacts in future.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G03	Provision of remedy (The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies))		
G03.A	The company has provided (or used its leverage to persuade any directly linked business, if relevant, to provide) remedy to the affected stakeholders.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G03.B	The company provides evidence that the remedy offered is satisfactory to the affected stakeholders.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
G03.C	The company provides evidence that the remedy agreed upon with stakeholders has been provided as agreed.		https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
	(Additional - Not related to CHRB requirements)	C2.2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/en/Sustainability/Economics/Projectmanagement.aspx
	(Additional - Not related to CHRB requirements)	C2.3	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx
	(Additional - Not related to CHRB requirements)	C3.1	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Fairpractice.aspx
	(Additional - Not related to CHRB requirements)	C3.2	https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx

International <IR> Framework Content Index

Section	Explanation	Location
The capitals		
Financial	The pool of funds that is available to an organization for use in the product of goods or the provision of services; and obtained through financing, such as debt, equity or grants, or generated through operations or investments.	56-1 One Report 2024 (Page 158 - 159)
Manufactured	Manufactured physical objects that are available to an organization for use in the production of goods or the provision of services (e.g. buildings, equipment, and infrastructure).	56-1 One Report 2024 (Page 158 - 159)
Intellectual	Organizational, knowledge-based intangibles including intellectual property (e.g. patents, copyrights, software, rights and licenses) and organizational capital (e.g. tacit knowledge, systems, procedures and protocols).	56-1 One Report 2024 (Page 158 - 159) https://www.ptplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx
Human	People's competencies, capabilities and experience, and their motivations to innovate.	56-1 One Report 2024 (Page 158 - 159, 152) https://www.ptplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.asp
Social and relationship	The institutions and relationships within and between communities, groups of stakeholders and other networks, and the ability to share information to enhance individual and collective well-being (e.g. shared norms, common values and behaviors; key stakeholder relationships; intangibles associated with the brand and reputation; social license to operate).	56-1 One Report 2024 (Page 137 - 140, 151, 158 - 159, 173 - 193) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Stakeholderengagement.aspx https://www.ptplc.com/en/Sustainability/Social/Corporatecitizenship.aspx https://www.ptplc.com/en/Sustainability/Social/Humanright.aspx https://www.ptplc.com/en/About/Corporate-Governance.aspx
Natural capital	All renewable and non-renewable environmental resources and processes that provide goods or services that support the past, current or future prosperity of an organization (e.g. air, water, land, minerals and forests, biodiversity and eco-system health).	56-1 One Report 2024 (Page 158 - 159, 160 - 169) https://www.ptplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx https://www.ptplc.com/en/Sustainability/Environment/Environmentmanagement.aspx https://www.ptplc.com/en/Sustainability/Environment/Air.aspx https://www.ptplc.com/en/Sustainability/Environment/Spill.aspx https://www.ptplc.com/en/Sustainability/Environment/Biodiversity.aspx https://www.ptplc.com/en/Sustainability/Environment/Waste.aspx https://www.ptplc.com/en/Sustainability/Environment/Water.aspx
Guiding principle		
Strategic focus and future orientation	Explanation of the organization's strategy and ability to create value in the short, medium and long term and to its use of and effects on the capitals.	56-1 One Report 2024 (Page 2 - 3, 26 - 33, 114 - 125, 130 - 131, 158 - 159, 169 - 171, 181) https://www.ptplc.com/en/About/About-Ptt/Vision-Mission-Values.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
Connectivity of information	A holistic picture of the combination, interrelatedness and dependencies between the factors that affect the organization's ability to create value over time.	56-1 One Report 2024 (Page 38 - 53, 88 - 92, 114 - 125, 141 - 157, 158 - 159, 169 - 171, 181, 221 - 233, 266 - 299) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.ptplc.com/en/About/Corporate-Governance.aspx#:~:text=Good%20Corporate%20governance%20means%20establishing%20a%20management%20structure,taking%20into%20account%20the%20interests%20of%20all%20stakehol
Stakeholder relationships	An insight into the nature and quality of the organization's relationships with its key stakeholders, including how and to what extent the organization understands, takes into account and responds to their legitimate needs and interests.	56-1 One Report 2024 (Page 134 - 140) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Stakeholderengagement.aspx
Materiality	Explanation about matters that substantively affect the organization's ability to create value over the short, medium and long term.	56 One Report 2024 (Page 142 - 157) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx

Section	Explanation	Location
Conciseness	The conciseness of the integrated report. An integrated report should include sufficient context to understand the organization's strategy, governance, performance and prospects without being burdened with less relevant information.	56-1 One Report 2024 (Page 2 - 3, 6 - 7, 130 - 131, 132, 138 - 139, 156 - 157, 169 - 171, 181, 266 - 299, 309 - 312) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.ptplc.com/en/About/About-Ptt/Vision-Mission-Values.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx
Reliability and completeness	The inclusion of all material matters, both positive and negative, in a balanced way and without material error.	56-1 One Report 2024 (Page 144 - 157) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Consistency and comparability	Explanation that the report is consistent over time and enable the comparison with other organizations to the extent it is material to the organization's own ability to create value over time.	56-1 One Report 2024 (Page 6 - 7, 130 - 131, 138 - 139, 169 - 171, 181, 456 - 458) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilityreport.aspx
Content Element		
Organizational overview and external environment	The organization's culture, ethics and values; ownership and operating structure; principal activities and markets; competitive landscape and market positioning, position within the value chain etc. External environment are aspects of the legal, commercial, social, environmental and political context that affect the organization's ability to create value in the short, medium or long term.	56-1 One Report 2024 (Page 2 - 3, 4, 6 - 7, 36 - 37, 114 - 125, 144 - 157, 158 - 159) https://www.ptplc.com/en/About/About-Ptt/Vision-Mission-Values.aspx https://www.ptplc.com/uploads/CG/PTTCGHandbook_Revision5.2_EN.pdf https://www.ptplc.com/en/Products.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
Governance	Explanations of how the governance structure support the organization's ability to create value in the short, medium, and long term (the organization's leadership structure; specific processes used to make strategic decisions and monitor the culture of the organization; the organization's culture, ethics, and values and their effects on capitals etc)	56-1 One Report 2024 (Page 132 - 133, 239 - 375) https://www.ptplc.com/en/About/Corporate-Governance.aspx https://www.ptplc.com/th/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.ptplc.com/en/About/Our-Organization/Board-Of-Director.aspx https://www.ptplc.com/th/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.ptplc.com/th/Sustainability/Sustainabilitygovernance/Fairpractice.aspx
Business model	Explanation of organization business model, which can be defined as the system of transforming inputs, through its business activities, into outputs and outcomes that aims to fulfil the organization's strategic purposes and create value over the short, medium and long term.	56-1 One Report 2024 (Page 158 - 159) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Risk and Opportunity	The key risks and opportunities that are specific to the organization, including those that relate to the organization's effects on, and the continued availability, quality and affordability of relevant capitals in the short, medium and long term.	56-1 One Report 2024 (Page 114 - 125, 160 - 201) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
Strategy and resource allocation	Explanation of the organization's strategic direction and its implementation (short, medium and long term strategic objectives; resource allocation plans to implement the strategy; targets and achievements; the organization's competitive advantage and enablers to create values for stakeholders etc).	56-1 One Report 2024 (Page 36 - 37, 130 - 131, 169 - 171, 181) https://www.ptplc.com/en/About/About-Ptt/Vision-Mission-Values.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilityreport.aspx https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Performance	Explanations of the organization's performances in achieving strategic objectives, and the outcomes in terms of effects on the capitals.	56-1 One Report 2024 (Page 130 - 131, 169 - 171, 181, 221 - 233) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilityreport.aspx
Outlook	Explanation of challenges and uncertainties the organization likely to encounter in pursuing its strategy, and the potential implications for its business model and future performance.	56-1 One Report 2024 (Page 26 - 33, 114 - 125)
Basis for preparation and presentation	The organization's process of determining material issues, reporting boundary, and framework and method used to quantify or evaluate material matters.	56-1 One Report 2024 (Page 141 - 157) https://www.ptplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx

IFRS S1 Content Index

Sections	Requirements	Locations
Governance		
S1.27	[S1.27] To achieve this objective, an entity shall disclose information about: [S1.27.a] the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:	56-1 One Report 2024 (Page 35 - 239, 132, 266 - 299) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx
	[S1.27.a.i] how responsibilities for sustainability-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s)	56-1 One Report 2024 (Page 132, 266 - 299, 238 - 375) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.27.a.ii] how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities;	56-1 One Report 2024 (Page 132, 266 - 299, 238 - 375) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.pttplc.com/uploads/Board/Board%20Skills%20matrix%20and%20diversity/Board%20Skill%20Matrix%20and%20Diversity%202023.pdf
	[S1.27.a.iii] how and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities;	56-1 One Report 2024 (Page 132, 266 - 299) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.27.a.iv] how the body(s) or individual(s) takes into account sustainability-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	56-1 One Report 2024 (Page 132, 266 - 299) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.27.a.v] how the body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies.	56-1 One Report 2024 (Page 132, 266 - 299, 238 - 375) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx
	[S1.27.b] management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities, including information about: (i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and (ii) whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	56-1 One Report 2024 (Page 35 - 239, 128, 132) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx
Strategy, Finance and Resilience		
Strategy: Sustainability-related risks and opportunities (S1.29, S1.30, S1.31)	[S1.29] an entity shall disclose information to enable users of general purpose financial reports to understand: [S1.29.a] the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	56-1 One Report 2024 (Page 35 - 239, 36 - 37, 112 - 125, 132 - 133, 142 - 157, 173 - 174, 183 - 184, 194 - 195) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.30] An entity shall disclose information that enables users of general purpose financial reports to understand the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall: [S1.30.a] describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	56-1 One Report 2024 (Page 35 - 239, 112 - 125, 132 - 133, 142 - 157, 173 - 174, 183 - 184, 194 - 195) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx

Sections	Requirements	Locations
Strategy: Sustainability-related risks and opportunities (S1.29, S1.30, S1.31)	[S1.30.b] specify the time horizons – short, medium or long term – over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur; and	56-1 One Report 2024 (Page 130 - 131, 163) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.30.c] explain how the entity defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the entity for strategic decision-making	
	[S1.31] Short-, medium- and long-term time horizons can vary between entities and depend on many factors, including industry-specific characteristics, such as cash flow, investment and business cycles, the planning horizons typically used in an entity’s industry for strategic decision-making and capital allocation plans, and the time horizons over which users of general purpose financial reports conduct their assessments of entities in that industry.	
Strategy: Business model and value chain (S1.29, S1.32)	[S1.29] An entity shall disclose information to enable users of general purpose financial reports to understand: [S1.29.b] the current and anticipated effects of those sustainability-related risks and opportunities on the entity’s business model and value chain.	56-1 One Report 2024 (Page 35 - 239, 127 - 129, 134 - 135) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.32] An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of sustainability-related risks and opportunities on the entity’s business model and value chain. Specifically, the entity shall disclose: [S1.32.a] a description of the current and anticipated effects of sustainability related risks and opportunities on the entity’s business model and value chain;	56-1 One Report 2024 (Page 35 - 239, 127 - 129, 134 - 135) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/uploads/Sustainability/2023/EN/01.Sustainability%20Strategy,%20Policy,%20and%20Management/Material%20Topic%20Impacts%20and%20Management.pdf
	[S1.32.b] a description of where in the entity’s business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	56-1 One Report 2024 (Page 35 - 239, 127 - 129, 134 - 135) https://www.pttplc.com/uploads/Sustainability/2023/EN/01.Sustainability%20Strategy,%20Policy,%20and%20Management/Material%20Topic%20Impacts%20and%20Management.pdf https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Strategy: Strategy and decision-making (S1.29, S1.33)	[S1.29] An entity shall disclose information to enable users of general purpose financial reports to understand: [S1.29.c] the effects of those sustainability-related risks and opportunities on the entity’s strategy and decision-making	56-1 One Report 2024 (Page 35 - 239, 36 - 37, 130 - 131, 142 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.33] An entity shall disclose information that enables users of general purpose financial reports to understand the effects of sustainability-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose: [S1.33.a] how the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making;	56-1 One Report 2024 (Page 35 - 239, 36 - 37, 130 - 131, 163) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.33.b] the progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information;	56-1 One Report 2024 (Page 35 - 239, 48 - 53, 129 - 131) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.33.c] trade-offs between sustainability-related risks and opportunities that the entity considered (for example, in making a decision on the location of new operations, an entity might have considered the environmental impacts of those operations and the employment opportunities they would create in a community).	56-1 One Report 2024 (Page 142 - 157) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Financial position, financial performance and cash flows (S1.34 - S1.40)	An entity shall disclose information that enables users of general purpose financial reports to understand: [S1.34.a] the effects of sustainability-related risks and opportunities on the entity’s financial position, financial performance and cash flows for the reporting period (current financial effects); and	56-1 One Report 2024 (Page 158 - 159, 163, 215 - 220) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.35.a] how sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.35.c] how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability related risks and opportunities, taking into consideration [S1.35.c.i] its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to;	56-1 One Report 2024 (Page 158 - 159, 163) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.36] In providing quantitative information, an entity may disclose a single amount or a range.	

Sections	Requirements	Locations
Resilience (S1.41, S1.42)	[S1.41] An entity shall disclose information that enables users of general purpose financial reports to understand its capacity to adjust to the uncertainties arising from sustainability-related risks. An entity shall disclose a qualitative and, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to its sustainability-related risks, including information about how the assessment was carried out and its time horizon. When providing quantitative information, an entity may disclose a single amount or a range.	56-1 One Report 2024 (Page 158 - 159, 163) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.42] Other IFRS Sustainability Disclosure Standards may specify the type of information an entity is required to disclose about its resilience to specific sustainability-related risks and how to prepare those disclosures, including whether a scenario analysis is required.	56-1 One Report 2024 (Page 114 - 125) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
Risk Management		
Risk Management (S1.44)	[S1.44.a] the processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks, including information about: [S1.44.a.i] the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	56-1 One Report 2024 (Page 112 - 114) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.44.a.ii] whether and how the entity uses scenario analysis to inform its identification of sustainability-related risks	56-1 One Report 2024 (Page 112 - 114) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.44.a.iii] how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria)	56-1 One Report 2024 (Page 112 - 125, 141) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.44.a.iv] whether and how the entity prioritises sustainability-related risks relative to other types of risk	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.44.a.v] how the entity monitors sustainability-related risks	56-1 One Report 2024 (Page 112 - 114) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.44.a.vi] whether and how the entity has changed the processes it uses compared with the previous reporting period	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
	[S1.44.b] the processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities	56-1 One Report 2024 (Page 22 - 25, 112 - 114) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S1.44.c] the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.	56-1 One Report 2024 (Page 22 - 25, 112 - 114) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx
Metric and Targets		
Metric and Targets (S1.46, S1.48, S1.49)	[S1.46] An entity shall disclose, for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects: [S1.46.a] metrics required by an applicable IFRS Sustainability Disclosure Standard; and	56-1 One Report 2024 (Page 130 - 131)
	[S1.46.b] metrics the entity uses to measure and monitor: (i) that sustainability-related risk or opportunity; and (ii) its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation	56-1 One Report 2024 (Page 130 - 131, 160 - 201) https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzk0Ywyo-FNDeELw?e=5nVg9X
	[S1.48] Metrics disclosed by an entity shall include metrics associated with particular business models, activities or other common features that characterise participation in an industry.	56-1 One Report 2024 (Page 130 - 131, 160 - 201) https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzk0Ywyo-FNDeELw?e=5nVg9X
	[S1.49] If an entity discloses a metric taken from a source other than IFRS Sustainability Disclosure Standards, the entity shall identify the source and the metric taken.	56-1 One Report 2024 (Page 456 - 458) https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzk0Ywyo-FNDeELw?e=5nVg9X

Sections	Requirements	Locations
Metric	<p>[S1.50] If a metric has been developed by an entity, the entity shall disclose information about:</p> <p>[S1.50.a] how the metric is defined, including whether it is derived by adjusting a metric taken from a source other than IFRS Sustainability Disclosure Standards and, if so, which source and how the metric disclosed by the entity differs from the metric specified in that source</p> <p>[S1.50.b] whether the metric is an absolute measure, a measure expressed in relation to another metric or a qualitative measure (such as a red, amber, green – or RAG – status)</p> <p>[S1.50.c] whether the metric is validated by a third party and, if so, which party</p> <p>[S1.50.d] the method used to calculate the metric and the inputs to the calculation, including the limitations of the method used and the significant assumptions made</p>	<p>56-1 One Report 2024 (Page 456 - 458) https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X</p> <p>56-1 One Report 2024 (Page 130 - 131, 160 - 201) https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X</p> <p>56-1 One Report 2024 (Page 456 - 458) https://www.pttplc.com/en/Sustainability/SustainabilityGovernance/Sustainabilityreport.aspx</p> <p>56-1 One Report 2024 (Page 456 - 458) https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X</p>
Target (S1.51)	<p>[S1.51] An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation. For each target, the entity shall disclose:</p> <p>[S1.51.a] the metric used to set the target and to monitor progress towards reaching the target</p> <p>[S1.51.b] the specific quantitative or qualitative target the entity has set or is required to meet</p> <p>[S1.51.c] the period over which the target applies</p> <p>[S1.51.d] the base period from which progress is measured</p> <p>[S1.51.e] any milestones and interim targets</p> <p>[S1.51.f] performance against each target and an analysis of trends or changes in the entity's performance</p> <p>[S1.51.g] any revisions to the target and an explanation for those revisions</p>	<p>56-1 One Report 2024 (Page 130 - 131, 160 - 201) https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Environmentmanagement.aspx https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx</p> <p>56-1 One Report 2024 (Page 130 - 131, 160 - 201) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx (TCFD 2023) https://www.pttplc.com/uploads/Sustainability/2024/EN/15%20Climate%20Action/PTT%20TCFD%20IFRS%20S2%20Report%202023.pdf</p> <p>56-1 One Report 2024 (Page 130 - 131, 160 - 201) https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Environmentmanagement.aspx https://www.pttplc.com/en/Sustainability/Social/Humanright.aspx https://www.pttplc.com/en/Sustainability/Social/Sustainablehumanresourcemanagement.aspx</p> <p>(TCFD 2023) https://www.pttplc.com/uploads/Sustainability/2024/EN/15%20Climate%20Action/PTT%20TCFD%20IFRS%20S2%20Report%202023.pdf</p>
Calculation (S1.52)	<p>[S1.52] The definition and calculation of metrics, including metrics used to set the entity's targets and monitor progress towards reaching them, shall be consistent over time. If an entity redefines or replaces a metric in the reporting period, the entity shall:</p> <p>(a) disclose a revised comparative amount, unless it is impracticable to do so;</p> <p>(b) explain the changes; and</p> <p>(c) explain the reasons for those changes, including why the redefined or replacement metric provides more useful information.</p> <p>An entity shall label and define metrics and targets using meaningful, clear and precise names and descriptions.</p>	<p>56-1 One Report 2024 (Page 130 - 131, 160 - 201) https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X</p>

Sections	Requirements	Locations
Conceptual foundations		
Fair presentation (S1.11 - S1.16)	<p>[S1.11] A complete set of sustainability-related financial disclosures shall present fairly all sustainability-related risks and opportunities that could reasonably be expected to affect an entity's prospects.</p> <p>[S1.12] To identify sustainability-related risks and opportunities that could reasonably be expected to affect an entity's prospects</p> <p>[S1.B1] This Standard requires an entity to disclose information about all sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term (referred to as 'sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects')</p> <hr/> <p>[S1.13] Fair presentation requires disclosure of relevant information about sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects, and their faithful representation in accordance with the principles set out in this Standard. To achieve faithful representation, an entity shall provide a complete, neutral and accurate depiction of those sustainability-related risks and opportunities.</p> <hr/> <p>[S1.14] Materiality is an entity-specific aspect of relevance based on the nature or magnitude, or both, of the items to which the information relates, in the context of the entity's sustainability-related financial disclosures.</p> <hr/> <p>[S1.15] Fair presentation also requires an entity:</p> <p>(a) to disclose information that is comparable, verifiable, timely and understandable; and</p> <p>(b) to disclose additional information if compliance with the specifically applicable requirements in IFRS Sustainability Disclosure Standards is insufficient to enable users of general purpose financial reports to understand the effects of sustainability-related risks and opportunities on the entity's cash flows, its access to finance and cost of capital over the short, medium and long term.</p> <hr/> <p>[S1.16] Applying IFRS Sustainability Disclosure Standards, with additional information disclosed when necessary is presumed to result in sustainability-related financial disclosures that achieve fair presentation.</p>	56-1 One Report 2024 (Page 35 - 239, 44 - 157, 221 - 233) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Materiality (S1.17, S1.18, S1.19, S1.B22, S1.B26)	<p>[S1.17] An entity shall disclose material information about the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects.</p> <hr/> <p>[S1.18] In the context of sustainability-related financial disclosures, information is material if omitting, misstating or obscuring that information could reasonably be expected to influence decisions that primary users of general purpose financial reports make on the basis of those reports, which include financial statements and sustainability-related financial disclosures and which provide information about a specific reporting entity.</p> <hr/> <p>[S1.19] To identify and disclose material information</p> <p>[S1.B22] In some cases, IFRS Sustainability Disclosure Standards require the disclosure of information about possible future events with uncertain outcomes. In judging whether information about such possible future events is material, an entity shall consider:</p> <p>(a) the potential effects of the events on the amount, timing and uncertainty of the entity's future cash flows over the short, medium and long term (referred to as 'the possible outcome'); and</p> <p>(b) the range of possible outcomes and the likelihood of the possible outcomes within that range.</p> <p>[S1.B26] An entity shall disclose additional information when compliance with the specifically applicable requirements in an IFRS Sustainability Disclosure Standard is insufficient to enable users of general purpose financial reports to understand the effects of sustainability-related risks and opportunities on the entity's cash flows, its access to finance and cost of capital over the short, medium and long term.</p>	56-1 One Report 2024 (Page 35 - 239, 221 - 233, 456 - 458) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx

Sections	Requirements	Locations
Reporting Entity (S1.20, S1.B38)	<p>[S1.20] An entity's sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements (see paragraph B38).</p> <p>[S1.B38] Paragraph 20 requires that sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements. For example, consolidated financial statements prepared in accordance with IFRS Accounting Standards provide information about the parent and its subsidiaries as a single reporting entity. Consequently, that entity's sustainability-related financial disclosures shall enable users of general purpose financial reports to understand the effects of the sustainability related risks and opportunities on the cash flows, access to finance and cost of capital over the short, medium and long term for the parent and its subsidiaries.</p>	<p>56-1 One Report 2024 (Page 35 - 239, 221 - 233, 456 - 458)</p> <p>https://www.pttplc.com/en/Sustainability.aspx</p> <p>https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx</p>
Connected information (S1.21 - S1.24, S1.B42)	<p>[S1.21] An entity shall provide information in a manner that enables users of general purpose financial reports to understand the following types of connections:</p> <p>[S1.21.a] the connections between the items to which the information relates – such as connections between various sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects; and</p>	<p>56-1 One Report 2024 (Page 35 - 239, 238 - 375)</p>
	<p>[S1.21.b] the connections between disclosures provided by the entity:</p> <p>(i) within its sustainability-related financial disclosures – such as connections between disclosures on governance, strategy, risk management and metrics and targets; and</p> <p>(ii) across its sustainability-related financial disclosures and other general purpose financial reports published by the entity</p> <p>[S1.B42] Drawing connections between disclosures involves, but is not limited to, providing necessary explanations and cross-references and using consistent data, assumptions, and units of measure. In providing connected information, an entity shall:</p> <p>(a) explain connections between disclosures in a clear and concise manner;</p> <p>(b) avoid unnecessary duplication if IFRS Sustainability Disclosure Standards require the disclosure of common items of information; and</p> <p>(c) disclose information about significant differences between the data and assumptions used in preparing the entity's sustainability-related financial disclosures and the data and assumptions used in preparing the related financial statements.</p>	<p>56-1 One Report 2024 (Page 35 - 239)</p> <p>https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx</p> <p>https://www.pttplc.com/uploads/Sustainability/2024/EN/15%20Climate%20Action/PTT%20TCFD%20IFRS%20S2%20Report%202023.pdf</p>
	<p>[S1.22] An entity shall identify the financial statements to which the sustainability-related financial disclosures relate.</p>	<p>https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx</p> <p>https://www.pttplc.com/uploads/Sustainability/2024/EN/15%20Climate%20Action/PTT%20TCFD%20IFRS%20S2%20Report%202023.pdf</p>
	<p>[S1.23] Data and assumptions used in preparing the sustainability-related financial disclosures shall be consistent – to the extent possible considering the requirements of IFRS Accounting Standards or other applicable GAAP – with the corresponding data and assumptions used in preparing the related financial statements</p> <p>[S1.B42] Drawing connections between disclosures involves, but is not limited to, providing necessary explanations and cross-references and using consistent data, assumptions, and units of measure. In providing connected information, an entity shall:</p> <p>(a) explain connections between disclosures in a clear and concise manner;</p> <p>(b) avoid unnecessary duplication if IFRS Sustainability Disclosure Standards require the disclosure of common items of information; and</p> <p>(c) disclose information about significant differences between the data and assumptions used in preparing the entity's sustainability-related financial disclosures and the data and assumptions used in preparing the related financial statements.</p>	<p>https://www.pttplc.com/uploads/Sustainability/2024/EN/15%20Climate%20Action/PTT%20TCFD%20IFRS%20S2%20Report%202023.pdf</p>
	<p>[S1.24] When currency is specified as the unit of measure in the sustainability-related financial disclosures, the entity shall use the presentation currency of its related financial statements.</p>	<p>https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx</p>

Sections	Requirements	Locations
General requirements		
Sources of guidance: Identifying sustainability-related risks and opportunities (S1.54, S1.55)	<p>Identifying sustainability-related risks and opportunities</p> <p>[S1.54] In identifying sustainability-related risks and opportunities that could reasonably be expected to affect an entity's prospects, an entity shall apply IFRS Sustainability Disclosure Standards.</p> <hr/> <p>[S1.55] In addition to IFRS Sustainability Disclosure Standards:</p> <p>[S1.55.a] an entity shall refer to and consider the applicability of the disclosure topics in the SASB Standards. An entity might conclude that the disclosure topics in the SASB Standards are not applicable in the entity's circumstances.</p> <hr/> <p>[S1.55.b] an entity may refer to and consider the applicability of:</p> <p>(i) the CDSB Framework Application Guidance for Water-related Disclosures and the CDSB Framework Application Guidance for Biodiversity-related Disclosures (collectively referred to as 'CDSB Framework Application Guidance');</p> <p>(ii) the most recent pronouncements of other standard-setting bodies whose requirements are designed to meet the information needs of users of general purpose financial reports; and</p> <p>(iii) the sustainability-related risks and opportunities identified by entities that operate in the same industry(s) or geographical region(s).</p>	56-1 One Report 2024 (Page 35 - 239, 36 - 37, 112 - 125, 132 - 133, 142 - 157, 173 - 174, 194 - 195, 238 - 375, 255 - 256, 456 - 458) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Sources of guidance: Identifying applicable disclosure requirements (S1.56 - S1.58)	<p>[S1.56] In identifying applicable disclosure requirements about a sustainability-related risk or opportunity that could reasonably be expected to affect an entity's prospects, an entity shall apply the IFRS Sustainability Disclosure Standard that specifically applies to that sustainability-related risk or opportunity.</p> <hr/> <p>[S1.57] In the absence of an IFRS Sustainability Disclosure Standard that specifically applies to a sustainability-related risk or opportunity, an entity shall apply judgement to identify information that:</p> <p>(a) is relevant to the decision-making of users of general purpose financial reports; and</p> <p>(b) faithfully represents that sustainability-related risk or opportunity.</p> <hr/> <p>[S1.58] In making the judgement</p> <p>(a) an entity shall refer to and consider the applicability of the metrics associated with the disclosure topics included in the SASB Standards. An entity might conclude that the metrics specified in the SASB Standards are not applicable in the entity's circumstances.</p> <p>(b) an entity may – to the extent that these sources do not conflict with IFRS Sustainability Disclosure Standards – refer to and consider the applicability of:</p> <p>(i) the CDSB Framework Application Guidance;</p> <p>(ii) the most recent pronouncements of other standard-setting bodies whose requirements are designed to meet the information needs of users of general purpose financial reports; and</p> <p>(iii) the information, including metrics, disclosed by entities that operate in the same industry(s) or geographical region(s).</p> <p>(c) an entity may – to the extent that these sources assist the entity in meeting the objective of this Standard and do not conflict with IFRS Sustainability Disclosure Standards</p>	
Sources of guidance: Disclosure of information about sources of guidance (S1.59)	<p>[S1.59] An entity shall identify:</p> <p>(a) the specific standards, pronouncements, industry practice and other sources of guidance that the entity has applied in preparing its sustainability-related financial disclosures, including, if applicable, identifying the disclosure topics in the SASB Standards; and</p> <p>(b) the industry(s) specified in the IFRS Sustainability Disclosure Standards, the SASB Standards or other sources of guidance relating to a particular industry(s) that the entity has applied in preparing its sustainability-related financial disclosures, including in identifying applicable metrics.</p>	

Sections	Requirements	Locations
Location of disclosures (S1.B45, S1.B46, S1.47, S1.60 - S1.63)	[S1.60] An entity is required to provide disclosures required by IFRS Sustainability Disclosure Standards as part of its general purpose financial reports.	56-1 One Report 2024 (Page 35 - 239, 126 - 201, 456 - 458) https://www.pttplc.com/en/Sustainability.aspx
	[S1.61] Subject to any regulation or other requirements that apply to an entity, there are various possible locations in its general purpose financial reports in which to disclose sustainability-related financial information. Sustainability-related financial disclosures could be included in an entity's management commentary or a similar report when it forms part of an entity's general purpose financial reports. Management commentary or a similar report is a required report in many jurisdictions. It might be known by or included in reports with various names, such as 'management report', 'management's discussion and analysis', 'operating and financial review', 'integrated report' or 'strategic report'.	
	[S1.62] An entity may disclose information required by an IFRS Sustainability Disclosure Standard in the same location as information disclosed to meet other requirements, such as information required by regulators. The entity shall ensure that the sustainability-related financial disclosures are clearly identifiable and not obscured by that additional information	
	<p>[S1.63] Information required by an IFRS Sustainability Disclosure Standard may be included in sustainability-related financial disclosures by cross-reference to another report published by the entity. If an entity includes information by cross-reference, the entity shall apply the requirements in paragraphs B45 - B47.</p> <p>[S1.B45] Information required by an IFRS Sustainability Disclosure Standard might be available in another report published by the entity. For example, the required information could be disclosed in the related financial statements. Material information can be included in an entity's sustainability-related financial disclosures by cross-reference, provided that:</p> <p>(a) the cross-referenced information is available on the same terms and at the same time as the sustainability-related financial disclosures; and</p> <p>(b) the complete set of sustainability-related financial disclosures is not made less understandable by including information by cross-reference.</p> <p>[S1.B46] Information included by cross-reference becomes part of the complete set of sustainability-related financial disclosures and shall comply with the requirements of IFRS Sustainability Disclosure Standards. For example, it needs to be relevant, representationally faithful, comparable, verifiable, timely and understandable. The body(s) or individual(s) that authorises the general purpose financial reports takes the same responsibility for the information included by cross-reference as it does for the information included directly.</p> <p>[S1.47] If information required by an IFRS Sustainability Disclosure Standard is included by cross-reference:</p> <p>(a) the sustainability-related financial disclosures shall clearly identify the report within which that information is located and explain how to access that report; and</p> <p>(b) the cross-reference shall be to a precisely specified part of that report.</p>	

Sections	Requirements	Locations
Timing of reporting (S1.64 - S1.69)	<p>[S1.64] An entity shall report its sustainability-related financial disclosures at the same time as its related financial statements. The entity's sustainability-related financial disclosures shall cover the same reporting period as the related financial statements.</p> <p>[S1.65] Normally, an entity prepares sustainability-related financial disclosures for a 12-month period. However, for practical reasons, some entities prefer to report, for example, for a 52-week period. This Standard does not preclude that practice.</p> <p>[S1.66] When an entity changes the end of its reporting period and provides sustainability-related financial disclosures for a period longer or shorter than 12 months, it shall disclose:</p> <ul style="list-style-type: none"> (a) the period covered by the sustainability-related financial disclosures; (b) the reason for using a longer or shorter period; and (c) the fact that the amounts disclosed in the sustainability-related financial disclosures are not entirely comparable. <p>[S1.67] If, after the end of the reporting period but before the date on which the sustainability-related financial disclosures are authorised for issue, an entity receives information about conditions that existed at the end of the reporting period, it shall update disclosures that relate to those conditions in the light of the new information.</p> <p>[S1.68] An entity shall disclose information about transactions, other events and conditions that occur after the end of the reporting period, but before the date on which the sustainability-related financial disclosures are authorised for issue, if non-disclosure of that information could reasonably be expected to influence decisions that primary users of general purpose financial reports make on the basis of those reports.</p> <p>[S1.69] This Standard does not mandate which entities would be required to provide interim sustainability-related financial disclosures, how frequently, or how soon after the end of an interim period. However, governments, securities regulators, stock exchanges and accountancy bodies may require entities whose debt or equity securities are publicly traded to publish interim general purpose financial reports. If an entity is required or elects to publish interim sustainability-related financial disclosures in accordance with IFRS Sustainability Disclosure Standards</p>	56-1 One Report 2024 (Page 35 - 239, 126 - 201) https://www.pttplc.com/en/Sustainability.aspx
Comparative information (S1.B50, S1.B52, S1.70, S1.71)	<p>[S1.70] Unless another IFRS Sustainability Disclosure Standard permits or requires otherwise, an entity shall disclose comparative information in respect of the preceding period for all amounts disclosed in the reporting period. If such information would be useful for an understanding of the sustainability-related financial disclosures for the reporting period, the entity shall also disclose comparative information for narrative and descriptive sustainability-related financial information</p> <p>[S1.B50] In some cases, the amount disclosed for a metric is an estimate. Except as specified in paragraph B51, if an entity identifies new information in relation to the estimated amount disclosed in the preceding period and the new information provides evidence of circumstances that existed in that period, the entity shall:</p> <ul style="list-style-type: none"> (a) disclose a revised comparative amount that reflects that new information; (b) disclose the difference between the amount disclosed in the preceding period and the revised comparative amount; and (c) explain the reasons for revising the comparative amount. <p>[S1.B52] If an entity redefines or replaces a metric in the reporting period, the entity shall:</p> <ul style="list-style-type: none"> (a) disclose a revised comparative amount, unless it is impracticable to do so; (b) explain the changes; and (c) explain the reasons for those changes, including why the redefined or replacement metric provides more useful information. <p>[S1.B53] If an entity introduces a new metric in the reporting period, it shall disclose a comparative amount for that metric unless it is impracticable to do so</p> <p>[S1.71] Amounts reported in sustainability-related financial disclosures might relate, for example, to metrics and targets or to current and anticipated financial effects of sustainability-related risks and opportunities.</p>	56-1 One Report 2024 (Page 35 - 239, 169 - 171) https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X

Sections	Requirements	Locations
Statement of compliance	<p>[S1.72] An entity whose sustainability-related financial disclosures comply with all the requirements of IFRS Sustainability Disclosure Standards shall make an explicit and unreserved statement of compliance. An entity shall not describe sustainability-related financial disclosures as complying with IFRS Sustainability Disclosure Standards unless they comply with all the requirements of IFRS Sustainability Disclosure Standards.</p> <p>[S1.73] This Standard relieves an entity from disclosing information otherwise required by an IFRS Sustainability Disclosure Standard if law or regulation prohibits the entity from disclosing that information (see paragraph B33). This Standard also relieves an entity from disclosing information about a sustainability-related opportunity otherwise required by an IFRS Sustainability Disclosure Standard if that information is commercially sensitive as described in this Standard. An entity using these exemptions is not prevented from asserting compliance with IFRS Sustainability Disclosure Standards.</p>	N/A
Judgements, uncertainties and errors		
Judgements (S1.74 - S1.76)	<p>[S1.74] An entity shall disclose information to enable users of general purpose financial reports to understand the judgements, apart from those involving estimations of amounts, that the entity has made in the process of preparing its sustainability-related financial disclosures and that have the most significant effect on the information included in those disclosures.</p> <p>[S1.75] In the process of preparing sustainability-related financial disclosures, an entity makes various judgements, apart from those involving estimations, that can significantly affect the information reported in the entity's sustainability-related financial disclosures. For example, an entity makes judgements in:</p> <p>[S1.75.a] identifying sustainability-related risks and opportunities that could be reasonably expected to affect the entity's prospects;</p> <p>[S1.75.b] determining which sources of guidance to apply</p> <p>[S1.75.c] identifying material information to include in the sustainability-related financial disclosures; and</p> <p>[S1.75.d] assessing whether an event or change in circumstances is significant and requires reassessment of the scope of all affected sustainability-related risks and opportunities throughout the entity's value chain</p> <p>[S1.76] Other IFRS Sustainability Disclosure Standards may require disclosure of some of the information that an entity would otherwise be required to disclose</p>	https://www.pttplc.com/uploads/Sustainability/2024/EN/15%20Climate%20Action/PTT%20TCFD%20IFRS%20S2%20Report%202023.pdf
Measurement uncertainty (S1.77 - S1.82)	<p>[S1.77] An entity shall disclose information to enable users of general purpose financial reports to understand the most significant uncertainties affecting the amounts reported in its sustainability-related financial disclosures.</p> <p>[S1.78] An entity shall:</p> <p>[S1.78.a] identify the amounts that it has disclosed that are subject to a high level of measurement uncertainty; and</p> <p>[S1.78.b] in relation to each amount identified, disclose information about:</p> <p>(i) the sources of measurement uncertainty – for example, the dependence of the amount on the outcome of a future event, on a measurement technique or on the availability and quality of data from the entity's value chain; and</p> <p>(ii) the assumptions, approximations and judgements the entity has made in measuring the amount.</p>	https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx

Sections	Requirements	Locations
Measurement uncertainty (S1.77 - S1.82)	<p>[S1.79] When amounts reported in sustainability-related financial disclosures cannot be measured directly and can only be estimated, measurement uncertainty arises. In some cases, an estimate involves assumptions about possible future events with uncertain outcomes. The use of reasonable estimates is an essential part of preparing sustainability-related financial disclosures and does not undermine the usefulness of the information if the estimates are accurately described and explained. Even a high level of measurement uncertainty would not necessarily prevent such an estimate from providing useful information.</p> <p>[S1.80] The requirement for an entity to disclose information about the uncertainties affecting the amounts reported in sustainability-related financial disclosures relates to the estimates that require the entity's most difficult, subjective or complex judgements. As the number of variables and assumptions increases, those judgements become more subjective and complex, and the uncertainty affecting the amounts reported in the sustainability-related financial disclosures increases accordingly.</p> <p>[S1.81] The type and extent of the information an entity might need to disclose vary according to the nature of the amount reported in the sustainability-related financial disclosures – the sources of and the factors contributing to the uncertainty and other circumstances. Examples of the type of information an entity might need to disclose are:</p> <p>[S1.81.a] the nature of the assumption or other source of measurement uncertainty;</p> <p>[S1.81.b] the sensitivity of the disclosed amount to the methods, assumptions and estimates underlying its calculation, including the reasons for the sensitivity;</p> <p>[S1.81.c] the expected resolution of an uncertainty and the range of reasonably possible outcomes for the disclosed amount; and</p> <p>[S1.81.d] an explanation of changes made to past assumptions concerning the disclosed amount, if the uncertainty remains unresolved.</p> <p>[S1.82] Other IFRS Sustainability Disclosure Standards may require disclosure of some of the information that an entity would otherwise be required to disclose in accordance with paragraphs 77 - 78.</p>	<p>https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx</p>
Error (S1.83 - S1.86)	<p>[S1.83] An entity shall correct material prior period errors by restating the comparative amounts for the prior period(s) disclosed unless it is impracticable to do so.</p> <p>[S1.84] Prior period errors are omissions from and misstatements in the entity's sustainability-related financial disclosures for one or more prior periods. Such errors arise from a failure to use, or the misuse of, reliable information that:</p> <p>[S1.84.a] was available when the sustainability-related financial disclosures for that period(s) were authorised for issue; and</p> <p>[S1.84.b] could reasonably be expected to have been obtained and considered in the preparation of those disclosures.</p> <p>[S1.85] Corrections of errors are distinguished from changes in estimates. Estimates are approximations that an entity might need to revise as additional information becomes known.</p> <p>[S1.86] If an entity identifies a material error in its prior period sustainability-related financial disclosures, it shall apply paragraphs B55 - B59.</p>	

IFRS S2 Content Index

Sections	Requirements	Locations
Governance		
S2.6	[S2.6.a] the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:	56-1 One Report 2024 (Page 132, 266 - 299) PTT TCFD IFRS S2 Report 2023 (Page 8 - 9, 11 - 12) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.6.a.i] how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s);	56-1 One Report 2024 (Page 132, 266 - 299) PTT TCFD IFRS S2 Report 2023 (Page 8 - 10, 11 - 12) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.6.a.ii] how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate related risks and opportunities;	56-1 One Report 2024 (Page 132, 266 - 299) PTT TCFD IFRS S2 Report 2023 (Page 11 - 12) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Corporategovernance.aspx https://www.pttplc.com/uploads/Board/Board%20skills%20matrix%20and%20diversity/Board%20Skill%20Matrix%20and%20Diversity-DJSI%202024%20V2.pdf
	[S2.6.a.iii] how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	PTT TCFD IFRS S2 Report 2023 (Page 8 - 12) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.6.a.iv] how the body(s) or individual(s) takes into account climate related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	56-1 One Report 2024 (Page 266 - 299) PTT TCFD IFRS S2 Report 2023 (Page 11 - 12) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.6.a.v] how the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets (see paragraphs 33 - 36), including whether and how related performance metrics are included in remuneration policies (see paragraph 29(g)).	56-1 One Report 2024 (Page 266 - 299) PTT TCFD IFRS S2 Report 2023 (Page 11 - 12) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.6.b] management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about: [S2.6.b.i] whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee [S2.6.b.ii] whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions	56-1 One Report 2024 (Page 132, 266 - 299) PTT TCFD IFRS S2 Report 2023 (Page 8 - 10) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
Strategy:		
Climate-related risks and opportunities (S2.9, S2.10, S2.11, S2.12)	[S2.9.a] the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects (see paragraphs 10 - 12);	PTT TCFD IFRS S2 Report 2023 (Page 14 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.10] An entity shall disclose information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall: [S2.10.a] describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	56-1 One Report 2024 (Page 36 - 37, 117 - 118, 142 - 144, 162 - 172) PTT TCFD IFRS S2 Report 2023 (Page 14 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.10.b] explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk;	PTT TCFD IFRS S2 Report 2023 (Page 14 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx

Sections	Requirements	Locations
Climate-related risks and opportunities (S2.9, S2.10, S2.11, S2.12)	[S2.10.c] specify, for each climate-related risk and opportunity the entity has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	PTT TCFD IFRS S2 Report 2023 (Page 14 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.10.d] explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	56-1 One Report 2024 (Page 130 - 131) PTT TCFD IFRS S2 Report 2023 (Page 14 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.11] In identifying the climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, the entity shall use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort, including information about past events, current conditions and forecasts of future conditions. [S2.12] In identifying the climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, the entity shall refer to and consider the applicability of the industry-based disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2.	PTT TCFD IFRS S2 Report 2023 (Page 14 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
Business model and value chain (S2.9, S2.13)	[S2.9.b] the current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain (see paragraph 13);	56-1 One Report 2024 (Page 134 - 135) PTT TCFD IFRS S2 Report 2023 (Page 14 - 16, 20 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S2.13] An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:	56-1 One Report 2024 (Page 134 - 135) PTT TCFD IFRS S2 Report 2023 (Page 15 - 16, 20 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ; https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S2.13.a] a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain; and	56-1 One Report 2024 (Page 134 - 135) PTT TCFD IFRS S2 Report 2023 (Page 15 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ; https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S2.13.b] a description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	PTT TCFD IFRS S2 Report 2023 (Page 15 - 24)
Strategy and decision-making (S2.9, S2.14)	[S2.9.c] the effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan (see paragraph 14);	56-1 One Report 2024 (Page 36 - 37, 162 - 172) PTT TCFD IFRS S2 Report 2023 (Page 20 - 24, 26 - 27) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.14] An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	56-1 One Report 2024 (Page 36 - 37, 162 - 172) PTT TCFD IFRS S2 Report 2023 (Page 25 - 28) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.14.a] information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about: [S2.14.a.i] current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments)	56-1 One Report 2024 (Page 36 - 37, 130 - 131, 162 - 172) PTT TCFD IFRS S2 Report 2023 (Page 25 - 27) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.14.a.ii] current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications)	56-1 One Report 2024 (Page 36 - 37, 162 - 172) PTT TCFD IFRS S2 Report 2023 (N/A) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx

Sections	Requirements	Locations
Strategy and decision-making (S2.9, S2.14)	[S2.14.a.iii] current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains)	PTT TCFD IFRS S2 Report 2023 (N/A) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx https://www.pttplc.com/en/Sustainability/Economics/Supplychainmanagement.aspx
	[S2.14.a.iv] any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies	PTT TCFD IFRS S2 Report 2023 (Page 20 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.14.a.v] how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33 - 36	56-1 One Report 2024 (Page 36 - 37, 162 - 172) PTT TCFD IFRS S2 Report 2023 (Page 26 - 27, 39) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.14.b] information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a).	56-1 One Report 2024 (Page 158 - 159) PTT TCFD IFRS S2 Report 2023 (N/A) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.14.c] quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	56-1 One Report 2024 (Page 38 - 53, 162 - 172) PTT TCFD IFRS S2 Report 2023 (Page 26 - 27, 37 - 39) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ; https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
Financial position, financial performance and cash flows (S2.9, S2.15, S2.16, S2.17, S2.18, S2.19, S2.20, S2.21)	[S2.9.d] the effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning (see paragraphs 15 - 21); and [S2.15.a] An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	PTT TCFD IFRS S2 Report 2023 (Page 15 - 24, 26 - 28) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.15.b] An entity shall disclose information that enables users of general purpose financial reports to understand the anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	56-1 One Report 2024 (Page 144) PTT TCFD IFRS S2 Report 2023 (Page 15, 21 - 24, 28) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.16.a] how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	56-1 One Report 2024 (Page 144) PTT TCFD IFRS S2 Report 2023 (Page 21 - 24, 28) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.16.b] the climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	PTT TCFD IFRS S2 Report 2023 (Page 21 - 24, 28) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.16.c] how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: [S2.16.c.i] its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and	56-1 One Report 2024 (Page 158 - 159) PTT TCFD IFRS S2 Report 2023 (Page 28) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.16.c.ii] its planned sources of funding to implement its strategy;	PTT TCFD IFRS S2 Report 2023 (N/A)
	[S2.16.d] how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation)	PTT TCFD IFRS S2 Report 2023 (N/A)

Sections	Requirements	Locations
Financial position, financial performance and cash flows (S2.9, S2.15, S2.16, S2.17, S2.18, S2.19, S2.20, S2.21)	[S2.17] In providing quantitative information, an entity may disclose a single amount or a range.	PTT TCFD IFRS S2 Report 2023 (Page 28) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Sustainabilitystrategy.aspx
	[S2.18] In preparing disclosures about the anticipated financial effects of a climate related risk or opportunity, an entity shall: [S2.18.a] use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort; and [S2.18.b] use an approach that is commensurate with the skills, capabilities and resources that are available to the entity for preparing those disclosures.	Not applicable
	[S2.19] An entity need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity if the entity determines that: [S2.19.a] those effects are not separately identifiable; or [S2.19.b] the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful.	Not applicable
	[S2.20] In addition, an entity need not provide quantitative information about the anticipated financial effects of a climate-related risk or opportunity if the entity does not have the skills, capabilities or resources to provide that quantitative information.	Not applicable
	[S2.21] If an entity determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in paragraphs 19 - 20, the entity shall: [S2.21.a] explain why it has not provided quantitative information; [S2.21.b] provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that climate-related risk or opportunity; and [S2.21.c] provide quantitative information about the combined financial effects of that climate-related risk or opportunity with other climate-related risks or opportunities and other factors unless the entity determines that quantitative information about the combined financial effects would not be useful.	Not applicable
Climate Resilience (S2.9, S2.22)	[S2.9.e] the climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities (see paragraph 22).	56-1 One Report 2024 (Page 162 - 172) PTT TCFD IFRS S2 Report 2023 (Page 26 - 27) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22] An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1 - B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose:	PTT TCFD IFRS S2 Report 2023 (Page 14 - 24, 28) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.a] the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: [S2.22.a.i] the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis	PTT TCFD IFRS S2 Report 2023 https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.a.ii] the significant areas of uncertainty considered in the entity's assessment of its climate resilience	PTT TCFD IFRS S2 Report 2023 (Page 14 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;

Sections	Requirements	Locations
Climate Resilience (S2.9, S2.22)	[S2.22.a.iii] the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: (1) the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities; (2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and (3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience	PTT TCFD IFRS S2 Report 2023 (Page 25 - 28) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b] how and when the climate-related scenario analysis was carried out, including: (i) information about the inputs the entity used, including: [S2.22.b.i.1] which climate-related scenarios the entity used for the analysis and the sources of those scenarios	PTT TCFD IFRS S2 Report 2023 (Page 15, 16, 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.i.2] whether the analysis included a diverse range of climate-related scenarios	PTT TCFD IFRS S2 Report 2023 (Page 15, 16, 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.i.3] whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks	PTT TCFD IFRS S2 Report 2023 (Page 15, 16, 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.i.4] whether the entity used, among its scenarios, a climate related scenario aligned with the latest international agreement on climate change	PTT TCFD IFRS S2 Report 2023 (Page 15, 16, 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.i.5] why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties	PTT TCFD IFRS S2 Report 2023 (Page 15, 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.i.6] the time horizons the entity used in the analysis	PTT TCFD IFRS S2 Report 2023 (Page 14, 15, 16, 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.i.7] what scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis)	PTT TCFD IFRS S2 Report 2023 (Page 14, 15, 16, 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.ii.1] the key assumptions the entity made in the analysis, including assumptions about climate-related policies in the jurisdictions in which the entity operates	PTT TCFD IFRS S2 Report 2023 (Page 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.ii.2] the key assumptions the entity made in the analysis, including assumptions about macroeconomic trends	PTT TCFD IFRS S2 Report 2023 (Page 20) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.ii.3] the key assumptions the entity made in the analysis, including assumptions about national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)	PTT TCFD IFRS S2 Report 2023 (Page 15 - 16, 20 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.ii.4] the key assumptions the entity made in the analysis, including assumptions about energy usage and mix	PTT TCFD IFRS S2 Report 2023 (Page 23) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.ii.5] the key assumptions the entity made in the analysis, including assumptions about developments in technology	PTT TCFD IFRS S2 Report 2023 (Page 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;
	[S2.22.b.iii] the reporting period in which the climate-related scenario analysis was carried out (see paragraph B18).	PTT TCFD IFRS S2 Report 2023 (Page 15, 20 - 24) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx ;

Sections	Requirements	Locations
Risk Management		
Risk Management	[S2.25] To achieve this objective, an entity shall disclose information about: [S2.25.a] the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:	56-1 One Report 2024 (Page 117) PTT TCFD IFRS S2 Report 2023 (Page 30 - 35) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.25.a.i] the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	PTT TCFD IFRS S2 Report 2023 (Page 31)
	[S2.25.a.ii] whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks	PTT TCFD IFRS S2 Report 2023 (Page 14 - 24, 33)
	[S2.25.a.iii] how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria)	PTT TCFD IFRS S2 Report 2023 (Page 33) https://www.pttplc.com/en/Sustainability/Sustainabilitygovernance/Riskandcrisismanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.25.a.iv] whether and how the entity prioritises climate-related risks relative to other types of risk	PTT TCFD IFRS S2 Report 2023 (Page 33) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.25.a.v] how the entity monitors climate-related risks	PTT TCFD IFRS S2 Report 2023 (Page 33 - 34) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.25.a.vi] whether and how the entity has changed the processes it uses compared with the previous reporting period	PTT TCFD IFRS S2 Report 2023 (N/A)
	[S2.25.b] the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities; and	PTT TCFD IFRS S2 Report 2023 (Page 20 - 24)
[S2.25.c] the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	PTT TCFD IFRS S2 Report 2023 (Page 33 - 34) https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx	
Metric and Targets		
Climate-related metrics (S2.26, S2.27, S2.28, S2.29, S2.30, S2.31, S2.32, S2.34, S2.53, S2.54, S2.57)	[S2.28] To achieve this objective, an entity shall disclose: [S2.28.a] information relevant to the cross-industry metric categories (see paragraphs 29 - 31); [S2.29.a] greenhouse gases – the entity shall: [S2.29.a.i] disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent (see paragraphs B19 - B22), classified as: (1) Scope 1 greenhouse gas emissions; (2) Scope 2 greenhouse gas emissions; and (3) Scope 3 greenhouse gas emissions;	56-1 One Report 2024 (Page 169 - 170) PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx

Sections	Requirements	Locations
Climate-related metrics (S2.26, S2.27, S2.28, S2.29, S2.30, S2.31, S2.32, S2.34, S2.53, S2.54, S2.57)	<p>[S2.29.a.ii] measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (see paragraphs B23 - B25);</p> <p>[S2.B23] Paragraph 29(a)(ii) requires an entity to disclose its greenhouse gas emissions measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004). For the avoidance of doubt, an entity shall apply the requirements in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) only to the extent that they do not conflict with the requirements in this Standard. For example, the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) does not require an entity to disclose its Scope 3 greenhouse gas emissions, however, the entity is required to disclose Scope 3 greenhouse gas emissions in accordance with paragraph 29(a).</p> <p>[S2.B24] An entity is required to use the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless the entity is required by a jurisdictional authority or an exchange on which it is listed to use a different method for measuring its greenhouse gas emissions. If the entity is required by a jurisdictional authority or an exchange on which it is listed to use a different method for measuring its greenhouse gas emissions, the entity is permitted to use this method rather than using the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) for as long as the jurisdictional or exchange requirement applies to the entity.</p> <p>[S2.B25] In some circumstances, an entity might be subject to a requirement in the jurisdiction in which it operates to disclose its greenhouse gas emissions for a specific part of the entity or for some of its greenhouse gas emissions (for example, only for Scope 1 and Scope 2 greenhouse gas emissions). In such circumstances, the jurisdictional requirement does not exempt the entity from applying the requirements in this Standard to disclose the entity's Scope 1, Scope 2 and Scope 3 greenhouse gas emissions for the entity as a whole.</p>	56-1 One Report 2024 (Page 169 - 170) PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X
	<p>[S2.29.a.iii] disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26 - B29) including:</p> <p>(1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions;</p> <p>(2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and</p> <p>(3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;</p> <p>[S2.B26] Paragraph 29(a)(iii) requires an entity to disclose the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions. As part of this requirement, the entity shall include information about:</p> <p>[S2.B26.a] the measurement approach the entity uses in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (see paragraph B27);</p> <p>[S2.B26.b] the applicable method if the entity is not using the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and the measurement approach the entity uses (see paragraph B28); and</p> <p>[S2.B26.c] the emission factors the entity uses (see paragraph B29).</p>	PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrk0Ywyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx

Sections	Requirements	Locations
Climate-related metrics (S2.26, S2.27, S2.28, S2.29, S2.30, S2.31, S2.32, S2.34, S2.53, S2.54, S2.57)	<p>[S2.B27] The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) includes different measurement approaches that an entity might use when measuring its greenhouse gas emissions. In disclosing information in accordance with paragraph 29(a)(iii), the entity is required to disclose information about the measurement approach it uses. For example, when the entity discloses its greenhouse gas emissions measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004), the entity is required to use the equity share or control approach. Specifically, the entity shall disclose:</p> <p>[S2.B27.a] the approach it uses to determine its greenhouse gas emissions (for example, the equity share or control approach in the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)); and</p> <p>[S2.B27.b] the reason, or reasons, for the entity's choice of measurement approach and how that approach relates to the disclosure objective in paragraph 27.</p> <p>[S2.B28] When an entity discloses its greenhouse gas emissions measured in accordance with another method, applying paragraphs 29(a)(ii), B24 - B25 or C4(a), the entity shall disclose:</p> <p>[S2.B28.a] the applicable method and measurement approach the entity uses to determine its greenhouse gas emissions; and</p> <p>[S2.B28.b] the reason, or reasons, for the entity's choice of method and measurement approach and how that approach relates to the disclosure objective in paragraph 27.</p> <p>[S2.B29] As part of an entity's disclosure of the measurement approach, inputs and assumptions, the entity shall disclose information to enable users of general purpose financial reports to understand which emission factors the entity uses in its measurement of its greenhouse gas emissions. This Standard does not specify emission factors an entity is required to use in its measurement of its greenhouse gas emissions. Instead, this Standard requires an entity to use emission factors that best represent the entity's activity as its basis for measuring its greenhouse gas emissions.</p>	<p>56-1 One Report 2024 (Page 169 - 170) PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx</p>
	<p>[S2.29.a.iv] for Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)-(2), disaggregate emissions between:</p> <p>(1) the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and</p> <p>(2) other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries);</p>	<p>PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRI6gzrkOYwyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx</p>
	<p>[S2.29.a.v] for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions (see paragraphs B30 - B31); and</p> <p>[S2.B30] Paragraph 29(a)(v) requires an entity to disclose its location-based Scope 2 greenhouse gas emissions and provide information about any contractual instruments the entity has entered into that could inform users' understanding of the entity's Scope 2 greenhouse gas emissions. For the avoidance of doubt, an entity is required to disclose its Scope 2 greenhouse gas emissions using a location-based approach and is required to provide information about contractual instruments only if such instruments exist and information about them informs users' understanding of an entity's Scope 2 greenhouse gas emissions.</p> <p>[S2.B31] Contractual instruments are any type of contract between an entity and another party for the sale and purchase of energy bundled with attributes about the energy generation or for unbundled energy attribute claims (unbundled energy attribute claims relate to the sale and purchase of energy that is separate and distinct from the greenhouse gas attribute contractual instruments). Various types of contractual instruments are available in different markets and the entity might disclose information about its marketbased Scope 2 greenhouse gas emissions as part of its disclosure.</p>	<p>PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx</p>

Sections	Requirements	Locations
Climate-related metrics (S2.26, S2.27, S2.28, S2.29, S2.30, S2.31, S2.32, S2.34, S2.53, S2.54, S2.57)	<p>[S2.29.a.vi] for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32 - B57, disclose:</p> <p>(1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011); and</p> <p>(2) additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58 - B63);</p> <p>[S2.B32] In accordance with paragraph 29(a)(vi), an entity shall disclose information about its Scope 3 greenhouse gas emissions to enable users of general purpose financial reports to understand the source of these emissions. The entity shall consider its entire value chain (upstream and downstream) and shall consider all 15 categories of Scope 3 greenhouse gas emissions, as described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). In accordance with paragraph 29(a)(vi), the entity shall disclose which of these categories are included in its Scope 3 greenhouse gas emissions disclosures.</p> <p>[S2.B33] For the avoidance of doubt, regardless of the method an entity uses to measure its greenhouse gas emissions, the entity is required to disclose the categories included within its measure of Scope 3 greenhouse gas emissions as described in paragraph 29(a)(vi)(1).</p>	<p>PTT TCFD IFRS S2 Report 2023 (Page 42 - 43) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRl6gzrk0Ywyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx</p>
	<p>[S2.B34] In accordance with paragraph B11 in IFRS S1, on the occurrence of a significant event or a significant change in circumstances, an entity shall reassess the scope of all affected climate-related risks and opportunities throughout its value chain, including reassessing which Scope 3 categories and entities throughout its value chain to include in the measurement of its Scope 3 greenhouse gas emissions. A significant event or significant change in circumstances can occur without the entity being involved in that event or change in circumstances or as a result of a change in what the entity assesses to be important to users of general purpose financial reports. For example, such significant events or significant changes in circumstances might include:</p> <p>(a) a significant change in the entity's value chain (for example, a supplier in the entity's value chain makes a change that significantly alters the supplier's greenhouse gas emissions);</p> <p>(b) a significant change in the entity's business model, activities or corporate structure (for example, a merger or acquisition that expands the entity's value chain); and</p> <p>(c) a significant change in the entity's exposure to climate-related risks and opportunities (for example, a supplier in the entity's value chain is affected by the introduction of an emissions regulation that the entity had not anticipated).</p>	<p>Not applicable</p>
	<p>[S2.B53] An entity shall prioritise Scope 3 greenhouse gas emissions data that is verified. Verification can provide users of general purpose financial reports with confidence that the information is complete, neutral and accurate.</p> <p>[S2.B54] Verified data might include data that has been internally or externally verified. Verification can take place in several ways, including on-site checking, reviewing calculations, or cross-checking of data against other sources. However, in some cases an entity might be unable to verify its Scope 3 greenhouse gas emissions without undue cost or effort. For example, the entity might be prevented from obtaining a complete set of verified data due to the volume of data or because the data is obtained from entities in the value chain that are separated by many tiers from the reporting entity, that is, entities that the reporting entity does not interact with directly. In such cases, an entity might need to use unverified data.</p> <p>[S2.B55] An entity shall disclose information about the measurement approach, inputs and assumptions it uses to measure its Scope 3 greenhouse gas emissions in accordance with paragraph 29(a)(iii). This disclosure shall include information about the characteristics of the data inputs as described in paragraph B40. The purpose of this disclosure is to provide users of general purpose financial reports with information about how the entity has prioritised the highest quality data available, which faithfully represents the value chain activity and its Scope 3 greenhouse gas emissions. This disclosure also helps users of general purpose financial reports to understand why the measurement approach, inputs and assumptions the entity uses to estimate its Scope 3 greenhouse gas emissions are relevant.</p> <p>[S2.B56] As part of the requirement in paragraph 29(a)(iii), and to reflect how an entity prioritises Scope 3 data in accordance with the measurement framework set out in paragraphs B40 - B54, the entity shall disclose information that enables users of general purpose financial reports to understand:</p> <p>(a) the extent to which the entity's Scope 3 greenhouse gas emissions are measured using inputs from specific activities within the entity's value chain; and</p> <p>(b) the extent to which the entity's Scope 3 greenhouse gas emissions are measured using inputs that are verified.</p>	<p>56-1 One Report 2024 (Page 456 - 458) PTT TCFD IFRS S2 Report 2023 (Page 38 - 42) PTT Sustainability Performance Data https://pttplc-my.sharepoint.com/:x:/p/sm/EXB_TcchJItPidINb6Rv1-sB7RRl6gzrk0Ywyo-FNDeELw?e=5nVg9X https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx</p>

Sections	Requirements	Locations
Climate-related metrics (S2.26, S2.27, S2.28, S2.29, S2.30, S2.31, S2.32, S2.34, S2.53, S2.54, S2.57)	[S2.B57] This Standard includes the presumption that Scope 3 greenhouse gas emissions can be estimated reliably using secondary data and industry averages. In those rare cases when an entity determines it is impracticable to estimate its Scope 3 greenhouse gas emissions, the entity shall disclose how it is managing its Scope 3 greenhouse gas emissions. Applying a requirement is impracticable when the entity cannot apply it after making every reasonable effort to do so.	Not applicable
	[S2.29.b] climate-related transition risks – the amount and percentage of assets or business activities vulnerable to climate-related transition risks;	PTT TCFD IFRS S2 Report 2023 (Page 28)
	[S2.29.c] climate-related physical risks – the amount and percentage of assets or business activities vulnerable to climate-related physical risks;	PTT TCFD IFRS S2 Report 2023 (Page 28)
	[S2.29.d] climate-related opportunities – the amount and percentage of assets or business activities aligned with climate-related opportunities;	PTT TCFD IFRS S2 Report 2023 (Page 28)
	[S2.29.e] capital deployment – the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;	PTT TCFD IFRS S2 Report 2023 (Page 28)
	[S2.29.f] internal carbon prices – the entity shall disclose: [S2.29.f.i] an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and [S2.29.f.ii] the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions;	PTT TCFD IFRS S2 Report 2023 (Page 21 - 24) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.29.g] remuneration – the entity shall disclose: [S2.29.g.i] a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and [S2.29.g.ii] the percentage of executive management remuneration recognised in the current period that is linked to climate related considerations	PTT TCFD IFRS S2 Report 2023 (Page 11 - 12) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.31] In preparing disclosures to meet the requirements in paragraph 29(b)-(g), an entity shall refer to paragraphs B64 - B65. [S2.B64] In addition to information about an entity's greenhouse gas emissions, the entity is required to disclose information relevant to the cross-industry metric categories set out in paragraph 29(b)-(g).	PTT TCFD IFRS S2 Report 2023 (Page 11 - 12)
[S2.28.b] industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry (see paragraph 32); and [S2.32] An entity shall disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the entity discloses, the entity shall refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the Industry-based Guidance on Implementing IFRS S2.	PTT TCFD IFRS S2 Report 2023 (Page 11 - 12) PTT Sustainability Performance Data https://www.pttplc.com/en/Sustainability/Environment/Climatechangemanagement.aspx https://www.pttplc.com/en/Sustainability/Environment/Air.aspx	

Sections	Requirements	Locations
Climate-related targets (S2.28, S2.33, S2.34, S2.35, S2.36)	<p>[S2.28.c] targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets (see paragraphs 33 - 37)</p> <p>[S2.33] An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:</p> <p>[S2.33.a] the metric used to set the target (see paragraphs B66 - B67)</p> <p>[S2.B66] Paragraph 33 requires an entity to disclose the quantitative or qualitative climate-related targets it has set, and any it is required to meet by law or regulation, including any greenhouse gas emissions targets. In disclosing these climate-related targets, the entity is required to disclose information about the characteristics of these targets as described in paragraph 33(a)–(h). If the climate-related target is quantitative, an entity is required to describe whether the target is an absolute target or an intensity target. An absolute target is defined as a total amount of a measure or a change in the total amount of a measure, whereas an intensity target is defined as a ratio of a measure, or a change in the ratio of a measure, to a business metric.</p> <p>[S2.B67] In identifying and disclosing the metric used to set a climate-related target and measure progress, an entity shall consider the cross-industry metrics and industry-based metrics. If the metric has been developed by the entity to measure progress towards a target, the entity shall disclose information about that metric in accordance with paragraph 50 of IFRS S1.</p>	<p>56-1 One Report 2024 (Page 130 - 131, 161 - 163) PTT TCFD IFRS S2 Report 2023 (Page 11 - 12, 28, 37 - 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx</p>
	[S2.33.b] the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives)	PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.33.c] the part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region)	PTT TCFD IFRS S2 Report 2023 (Page 40 - 43) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.33.d] the period over which the target applies	PTT TCFD IFRS S2 Report 2023 (Page 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.33.e] the base period from which progress is measured	56-1 One Report 2024 (Page 130 - 131) PTT TCFD IFRS S2 Report 2023 (Page 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.33.f] any milestones and interim targets	PTT TCFD IFRS S2 Report 2023 (Page 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.33.g] if the target is quantitative, whether it is an absolute target or an intensity target	56-1 One Report 2024 (Page 130 - 131, 161) PTT TCFD IFRS S2 Report 2023 (Page 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.33.h] how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target	PTT TCFD IFRS S2 Report 2023 (Page 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.34] An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: <ul style="list-style-type: none"> (a) whether the target and the methodology for setting the target has been validated by a third party; (b) the entity's processes for reviewing the target; (c) the metrics used to monitor progress towards reaching the target; and (d) any revisions to the target and an explanation for those revisions. [S2.37] In identifying and disclosing the metrics used to set and monitor progress towards reaching a target described in paragraphs 33 - 34, an entity shall refer to and consider the applicability of cross-industry metrics (see paragraph 29) and industry-based metrics (see paragraph 32), including those described in an applicable IFRS Sustainability Disclosure Standard, or metrics that otherwise satisfy the requirements in IFRS S1.	PTT TCFD IFRS S2 Report 2023 (Page 37 - 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx

Sections	Requirements	Locations
Climate-related targets (S2.28, S2.33, S2.34, S2.35, S2.36)	[S2.35] An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	PTT TCFD IFRS S2 Report 2023 (Page 11 - 12, 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.36] For each greenhouse gas emissions target disclosed in accordance with paragraphs 33 - 35, an entity shall disclose: [S2.36.a] which greenhouse gases are covered by the target.	PTT TCFD IFRS S2 Report 2023 (Page 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.36.b] whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	56-1 One Report 2024 (Page 130 - 131, 161) PTT TCFD IFRS S2 Report 2023 (Page 39) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.36.c] whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target (see paragraphs B68 - B69). [S2.69] Paragraph 36(c) specifies that if an entity has a net greenhouse gas emissions target it is required to also disclose a gross greenhouse gas emissions target. For the avoidance of doubt, if the entity discloses a net greenhouse gas emissions target, this target cannot obscure information about its gross greenhouse gas emissions targets.	56-1 One Report 2024 (Page 130 - 131, 161) PTT TCFD IFRS S2 Report 2023 (N/A)
	[S2.36.d] whether the target was derived using a sectoral decarbonisation approach.	PTT TCFD IFRS S2 Report 2023 (N/A)
	(S2.36.e.iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	PTT TCFD IFRS S2 Report 2023 (Page 25 - 28) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.36.e.ii] which third-party scheme(s) will verify or certify the carbon credits	PTT TCFD IFRS S2 Report 2023 (Page 25 - 28) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.36.e] the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraph B70 - B71 (S2.36.e.i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	PTT TCFD IFRS S2 Report 2023 (Page 25 - 28) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx
	[S2.36.e.iv] any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset)	PTT TCFD IFRS S2 Report 2023 (Page 25 - 28) https://www.pttplc.com/th/Sustainability/Environment/Climatechangemanagement.aspx

