



PTG ENERGY GROUP

Supporting Document

on

Human Rights Due Diligence (HRDD) Manual

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1. Introduction

Thailand has prioritized the systematic protection of human rights by implementing the National Action Plan on Business and Human Rights (NAP). This initiative aligns with the United Nations Guiding Principles on Business and Human Rights (UNGPR), aimed at encouraging the business sector to operate with responsibility, transparency, and respect for the rights of all stakeholder groups amidst continuous economic, social, and technological changes.

PTG Energy Public Company Limited recognizes the importance of conducting business with respect for human rights across all dimensions. Accordingly, the Company has integrated the Human Rights Risk Assessment (HRRA) framework, tailored to the corporate context, to prevent and mitigate potential impacts on stakeholders. Furthermore, the Company promotes an organizational culture anchored in human dignity, equality, and diversity—including gender, race, nationality, religion, age, and beliefs. These values serve as the essential foundation for the sustainable and inclusive growth of all sectors.

2. Objectives

PTG Energy Public Company Limited (the "Company") recognizes the paramount importance of human rights in its business operations, as demonstrated through its commitment to the Corporate Human Rights Policy. The objectives of this manual are as follows: To identify and prioritize human rights risks at the corporate level that may arise from the Company's operations, related activities, and the operations of joint ventures throughout the entire value chain, to review assessments and monitor the effectiveness of existing control and prevention measures and to mitigate potential human rights risks resulting from future business operations that may impact stakeholders.

3. Scope

The scope of these operational procedures covers the assessment of human rights risks and impacts at the corporate level of PTG Energy Public Company Limited, its subsidiaries, and associates over which the Company has management authority. This also extends to external parties who may be involved in or affected by the Company's activities, including employees, business partners, customers, communities, and the surrounding environment.

The human rights risk and impact assessment is conducted in accordance with relevant regulatory requirements and international standards, such as the United Nations Guiding Principles on Business and Human Rights (UNGPR).

References

- 119000197-SD-010 : Human Rights Policy
- 119000007-FM-007 : Human Rights Risk Register Form

4. Definition

The Company	Refers to	PTG Energy Public Company Limited.
The Group	Refers to	PTG Energy Public Company Limited, its subsidiaries, and any legal entities to be registered or established as subsidiaries or associates of PTG Energy Public Company Limited in the future.
Subsidiaries	Refers to	limited companies or public limited companies over which the Company has management control, or holds more than 50% of the total voting rights.
Associates	Refers to	limited companies or public limited companies in which the Company holds, directly or indirectly, between 20% and 50% of the total voting rights.



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Human Rights refers to the fundamental rights and freedoms to which all people are entitled, regardless of nationality, location, sex, race, ethnicity, indigenous status, color, religion, language, or any other status. Every human being is born with equal rights, without discrimination or distinction. These rights are based on four key principles (as per the Guide to Human Rights Impact Assessment and Management: HRIAM):

- **Universal:** All human beings are born with equal human rights, regardless of race, residence, gender, nationality, ethnicity, religion, or cultural heritage.
- **Inalienable:** Human rights should not be taken away, except in specific situations and according to due process of law.
- **Indivisible:** All human rights should be treated with equal importance. Civil and political rights are just as significant as economic, social, and cultural rights.
- **Interdependent and Interrelated:** Human rights are connected and rely on one another. The advancement of one right facilitates the advancement of others; conversely, the deprivation of one right adversely affects others.

To ensure responsible business conduct, the Company adheres to the United Nations Guiding Principles on Business and Human Rights (UNGPR), which consist of three pillars. The Company strictly commits to and implements its business operations in accordance with Pillar 2 and Pillar 3 as follows:

Pillar 1: Protect – The State has the duty to protect against human rights abuses related to business operations, whether by State-owned or private business enterprises.

Pillar 2: Respect – Individuals and business enterprises, regardless of their type or size, have the responsibility to respect human rights.

Pillar 3: Remedy – The process of correction, restoration, and compensation when human rights impacts or violations occur due to business activities. Both the State and the business sector must provide effective grievance and remedy mechanisms.

5. Roles and Responsibilities

5.1 Risk Management Committee

- Ensure that the Company's risk management framework comprehensively covers human rights risks.
- Review human rights risk assessment results and corresponding mitigation measures arising from business operations.
- Provide recommendations and, where necessary, mandate corrective actions or additional measures to ensure alignment with the Company's policies and frameworks.
- Report to the Board of Directors at least annually.

5.2 Corporate Governance and Sustainability Committee

- Acknowledge the overall annual results of human rights risk management.
- Provide policy recommendations to ensure the Company operates in alignment with international human rights principles.
- Support the integration of human rights into corporate strategy and organizational culture.

5.3 Enterprise Risk Management Committee

- Review and screen the results of human rights risk assessments and mitigation approaches before proposing them to the Risk Management Committee.
- Provide recommendations and assign improvement actions or additional measures, as necessary, in alignment with established policies and guidelines.
- Continuously report human rights risk management outcomes to the Risk Management Committee.



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5.4 Risk Management Unit

- Conduct assessments and monitor human rights risk management, including establishing preventive and mitigation measures in accordance with the Company's risk management framework.
- Analyze impacts and prioritize human rights risk issues.
- Prepare assessment reports and management approaches, and monitor and report results to the Enterprise Risk Management Working Committee and the Risk Management Committee.
- Coordinate with the Sustainability Development Department and relevant functions to continuously improve processes.

5.5 Risk Management

- Plan and conduct human rights risk assessments at both corporate and business unit levels.
- Coordinate, provide guidance, and support relevant departments in analyzing and assessing human rights risks.
- Monitor human rights risk management performance of relevant units and report to the Enterprise Risk Management Working Committee and the Risk Management Committee.

5.6 Organizational Sustainability

- Support the integration of human rights issues into the risk assessment process.
- Provide advisory support and consolidate policy-related information for overall reporting to the Corporate Governance and Sustainability Committee.
- Summarize and prepare the annual human rights report for communication with stakeholders.

5.7 Business Units and Supporting Functions

Business Units involved in the human rights risk assessment process cover all business units and supporting functions, including Human Resources and Organizational Culture, Safety and Environment, Procurement and Services, Sales, Operations, Customer Relationship Management, Marketing, Supply Chain Management, Information Technology, and Data Protection Office, among others. Their roles include:

- Identifying human rights issues, including likelihood and impact levels relevant to their functions.
- Establishing existing mitigation measures and additional control measures as identified.
- Reviewing human rights risk assessment results in accordance with the assessment process.
- Regularly reviewing and updating related documentation to ensure it remains current.

In addition, the Company assigns management-level employees with expertise in human rights to oversee day-to-day operations to prevent potential human rights violations in business operations, including engagements with business partners (e.g., Human Resources and Organizational Culture, Safety and Environment, Legal Department, etc.).

6. Human Rights Due Diligence Process

The Company conducts human rights risk and impact assessments at least annually, or whenever there are significant changes that may affect risk levels, likelihood, or severity of impacts. The assessment covers the identification of human rights issues and potential impacts on all stakeholder groups, including employees, suppliers and contractors, communities and the environment, and customers.

This also includes consideration of vulnerable groups, such as women, indigenous peoples, migrant workers, LGBTQ+ individuals, disadvantaged persons, persons with disabilities, and children. The assessment further takes into account the likelihood of impacts arising from the Company's business activities and operational areas.

The human rights due diligence process comprises the following steps, as illustrated in Figure 6.1.

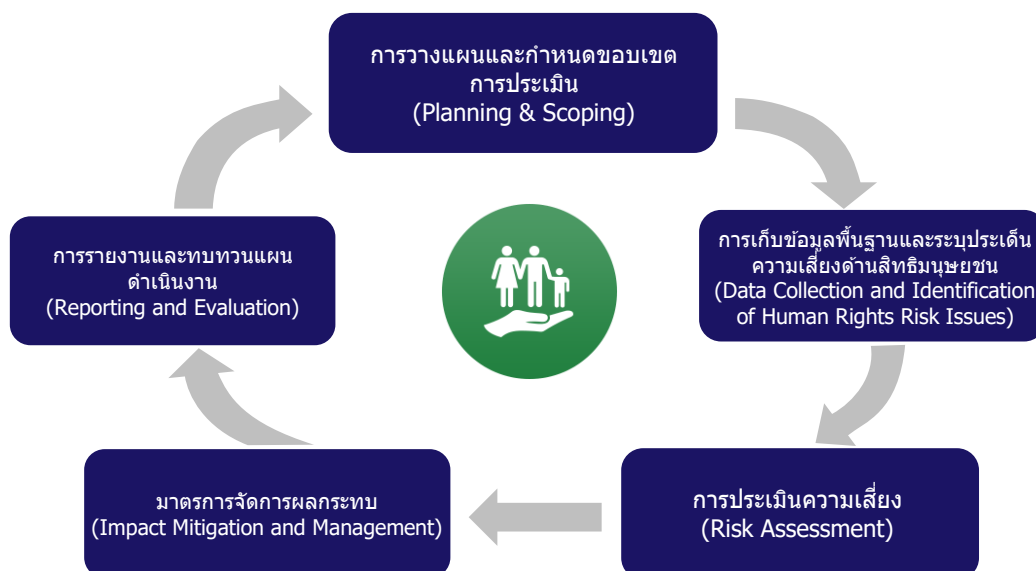


Figure 6.1: Human Rights Risk and Impact Assessment Process

Source: IFC's Guide to Human Rights Impact Assessment and Management

6.1 Planning and Scoping

The first step of the human rights risk and impact assessment process is to define the scope of the assessment. This enables senior management to understand potential trends and identify groups that may be affected by the Company's business activities. The defined scope also determines the boundaries for baseline data collection and the assessment of potential impacts. The Company establishes the assessment scope by referencing and reviewing information from various sources relevant to its business, as follows:

- Review human rights issues identified by peer companies within the same industry, based on publicly available disclosures such as corporate websites and annual sustainability reports.
- Review country-level human rights risks in locations where the Company and its affiliates operate.
- Review human rights risk issues in alignment with the United Nations (UN) human rights framework, covering 35 fundamental rights as internationally recognized standards for identifying and prioritizing human rights issues. This also includes references from non-governmental organizations (NGOs), such as Human Rights Watch, Amnesty International, and Business & Human Rights Resource Centre, as illustrated in Table 6.1.



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Table 6.1 Key Human Rights Issues Identified Across Industries Based on Human Rights Risk Assessments (e.g., Oil and Gas, Energy and Utilities, Retail, Food and Beverage)

Labor Rights	Community and Environmental Rights	Supplier and Contractor Rights	Customer Rights
<ul style="list-style-type: none"> - Discrimination - Occupational Health and Safety - Employment Conditions - Freedom of Association and Collective Bargaining - Illegal Labor Practices (e.g., Forced Labor, Child Labor, Migrant Labor) 	<ul style="list-style-type: none"> - Adequate Standard of Living and Quality of Life - Community Health and Safety - Community Engagement and Participation - Land Acquisition and Access to Water and Sanitation 	<ul style="list-style-type: none"> - Non-Discrimination - Contractor Health and Safety 	<ul style="list-style-type: none"> - Non-Discrimination - Customer Health and Safety - Data Privacy

6.2 Data Collection and Identification of Human Rights Risk Issues

Data collection aims to identify human rights risk issues associated with the Company's business activities. The information is validated by participants involved in the risk assessment process, who are responsible for activities related to the identified issues, in accordance with the scope defined during the planning and scoping stage.

- Participants may also propose additional risk issues beyond the initially defined scope. The key outputs from the baseline data collection process include:
- Identification of rights holders affected by human rights risks related to the Company's activities, including employees, suppliers and contractors, communities and the environment, and customers. This also covers vulnerable groups, such as children, women, indigenous peoples, migrant workers, LGBTQ+ individuals, disadvantaged persons, and persons with disabilities.
- Identification of existing preventive and control measures implemented by the Company to mitigate such risks.
- Identification of salient human rights issues that require ongoing monitoring, assessment, and the establishment of appropriate mitigation measures.

To obtain such information, the Company collects data from relevant functions responsible for activities associated with the identified risk issues (as outlined in Section 4) through the following approaches:

6.2.1 Stakeholder Workshops with Responsible Unit

The Company organizes workshops with representatives from relevant functions, grouped by affected stakeholder categories (e.g., employees, communities/environment, suppliers/contractors, and customers). Key activities include:

1. Discussing and identifying human rights risks—both existing and potential—associated with the Company's activities, including relevant internationally recognized human rights, rights holders, and potential impacts.
2. Identifying existing preventive or control measures implemented by the Company to mitigate the identified human rights risks.
3. Assessing and rating human rights risks by considering two dimensions: inherent risk and residual risk.



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6.2.2 Data Collection through the Human Rights Risk Register

The Company collects data by distributing a Human Rights Risk Register to responsible functions. Each function is required to complete and return the information to the Risk Management Department, which serves as the central unit for data consolidation. The Human Rights Risk Register includes information on identified human rights risk issues and associated impacts related to the Company's activities, existing preventive or control measures, as well as the assessment of inherent risk and residual risk levels.

6.3 Risk Assessment

The criteria for assessing human rights risks are based on a scoring methodology that evaluates risk levels in accordance with the Company's human rights risk assessment framework. The assessment considers two key dimensions: likelihood and severity of impact, in order to determine the overall level of risk.

Risk levels are classified into four categories: Very High, High, Medium, and Low. Details of the assessment criteria are provided in Table 6.2 and Section 6.3.1.

Risk Matrix			Likelihood				
			Very High	High	Medium	Low	Very Low
			1	2	3	4	5
Impact	Very High	5	5	10	15	20	25
	High	4	4	8	12	16	20
	Medium	3	3	6	9	12	15
	Low	2	2	4	6	8	10
	Very Low	1	1	2	3	4	5

Table 6.2 Human Rights Risk Scoring Criteria

6.3.1 Human Rights Risk Assessment Criteria

The United Nations Guiding Principles on Business and Human Rights (UNGPs) define severity as a key component for assessing human rights impacts. The Company has developed its human rights risk assessment criteria in alignment with the UNGPs, to be applied in conjunction with the established framework, as illustrated in Table 6.3.

6.3.1.1 Human Rights Risk Assessment Criteria: Severity

- **Scale:** The gravity of the impact on human rights. For example, impacts are considered highly severe when they affect fundamental rights such as the right to life and health of employees.
- **Scope:** The extent or number of individuals affected by the impact. For instance, impacts may be considered significant if they affect an entire community's way of life or the freedom of association and collective bargaining rights of all employees.
- **Remediably:** The ability to restore affected rights to their original state. High-severity risks are typically associated with low Remediably. For example, a contractor accident resulting in permanent disability may require long-term recovery and remediation efforts.

Each of these dimensions is rated on a five-point scale, ranging from Very Low to Very High, for each human rights issue. The average score of these factors is used to determine the overall severity score for each human rights issue. (Source: United Nations Guiding Principles on Business and Human Rights, Principle 14)

Table 6.3 Human Rights Risk Assessment Criteria

Likelihood Assessment Criteria

Likelihood Criteria	Very Low (1)	Low (2)	Medium (3)	High (4)	Very High (5)
Probability	Less than 10% probability of occurrence	Probability is between 10% - 20%	Probability is between 21% - 50%	Probability is between 51% - 80%	Probability is between 81% - 100%
Timeframe	Unlikely to occur within this year	Occurs within 12 months	Occurs every 6 months	Occurs every 3 months	Occurs every month
Frequency	Once a year	2-3 times per year	4-6 times per year	Once a month	More than once a month

Impact Severity Assessment Criteria

Impact Criteria	Very Low (1)	Low (2)	Medium (3)	High (4)	Very High (5)
Scale	No impact on the health, or safety of employees or stakeholders (minor cases requiring only basic first aid)	Stakeholders are injured and require medical attention	Stakeholders are serious injuries resulting in work absence of more than 3 days	Stakeholders suffer permanent disability	Fatality of a stakeholder
Scope	No impact on relevant stakeholders	Impact limited to a single stakeholder group (only one stakeholder group affected, e.g., customers, suppliers, community, or a subset of employees)	Impact on the majority within a single stakeholder group (e.g., customers, suppliers, community, or employees)	Impact on more than one stakeholder group (e.g., affecting both customers and employees)	Widespread impact or impact extending beyond the operational area/boundaries
Remediable	Impacts can be mitigated or remedied, and can be restore within 1 month	Affected stakeholders can be restored within 1-3 months	Impacts can be mitigated or remedied, and can be restore more than 3-6 months	Impacts can be mitigated or remedied, and can be restore more than 6 months to 1 year	Impacts can't be mitigated or remedied, or restoration to normal conditions is not possible, or requires more than 1 year

6.3.2 Human Rights Risk Assessment

In assessing human rights risks and impacts, two types of risks shall be considered:

- **Inherent Risk:** Refers to the level of human rights risk prior to the implementation of any controls or mitigation measures.
- **Residual Risk:** Refers to the level of human rights risk remaining after the implementation of controls or mitigation measures.

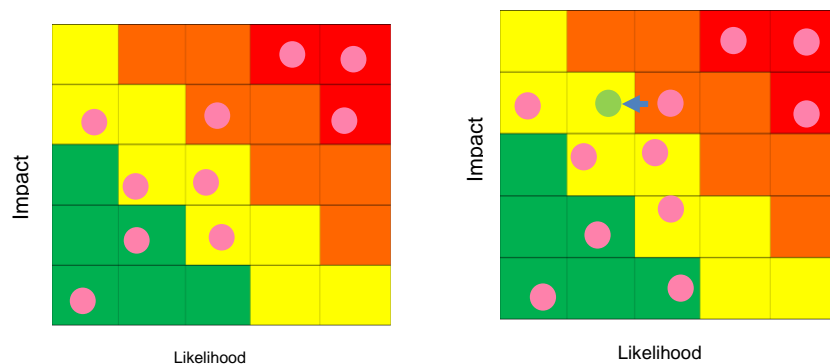


Figure 6.3 Example of Inherent and Residual Risk Assessment

The risk assessment process can be conducted as follows:

1. Assess inherent risk using the risk assessment criteria, as presented in Table 6.3. This involves evaluating the severity of the risk, including impact (level of impact, number of affected stakeholders, and the ability to remedy the impact), as well as the likelihood of the risk issue, prior to the implementation of any control or mitigation measures by the Company.
2. Assess residual risk using the same assessment criteria applied to inherent risk. However, at this stage, the Company shall take into account the existing control or mitigation measures currently implemented, in order to determine the remaining level of risk associated with each identified risk issue.

6.4 Impact Management Measures



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The Company establishes impact management measures based on the level of risk. The approach undertaken varies according to different risk levels. Further details are provided in Table 6.4.

Table 6.4 Human Rights Risk Management Approach

Risk Level	Risk Level	Risk Level
Very High	20 - 25	Refers to an unacceptable level of risk. Immediate additional risk mitigation measures must be implemented, with clearly defined responsible persons and timelines.
High	10 - 16	Refers to an unacceptable level of risk. Existing control measures must be reviewed and improved, or additional mitigation measures must be established, with clearly defined responsible persons and timelines. Actions should be prioritized, including resource allocation based on the level of significance.
Medium	4 - 9	Refers to a tolerable level of risk; however, controls are required. Responsible persons and clear timelines must be assigned. Internal control (risk management) processes must be strictly followed to prevent the risk from escalating to an unacceptable level.
Low	1 - 4	Refers to an acceptable level of risk. No additional risk mitigation measures are required. However, periodic review of internal control systems or close monitoring may be conducted as appropriate.

6.5 Reporting and Review of Action Plans

The Company shall prepare reports on human rights risk and impact assessments for submission to management and/or relevant committees. Such reports shall be presented in the form of a Human Rights Risk Register, covering key information on the current situation, significant changes, and future action plans. The Risk Management function is responsible for reporting the assessment results and continuously updating the Human Rights Risk Register to ensure that the information remains comprehensive and aligned with the organizational context. In addition, the Risk Management function shall regularly monitor and review the implementation of human rights impact mitigation measures and related guidelines to ensure their effectiveness in preventing or controlling risks. In the event that any deficiencies are identified or improvements are required, the relevant functions shall take corrective actions accordingly and promptly report the results of human rights risk management to management and/or relevant committees.



Appendix



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The 35 Human Rights Relevant to Business Operations

The 35 human rights relevant to business operations represent a set of specific human rights issues applicable to business activities. These serve as guiding considerations for companies in assessing potential and actual impacts arising from their operations. This framework is developed with reference to the IFC Guide to Human Rights Impact Assessment and Management and is aligned with the principles of the Universal Declaration of Human Rights (UDHR). The 35 human rights encompass the following:

1. Right to life
2. Right to liberty and security (including freedom from arbitrary arrest, detention or exile)
3. Right not to be subjected to slavery, servitude or forced labor
4. Right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment
5. Right to recognition as a person before the law
6. Right to equality before the law, equal protection of the law, nondiscrimination
7. Right to freedom from war propaganda, and freedom from incitement to racial, religious or national hatred
8. Right to access to effective remedies
9. Right to a fair trial
10. Right to be free from retroactive criminal law
11. Right to privacy
12. Right to freedom of movement and residence
13. Right to seek asylum from prosecution in other countries
14. Right to have a nationality
15. Right of protection for the child
16. Right to marry and form a family
17. Right to own property
18. Right to freedom of thought, conscience and religion
19. Right to freedom of opinion, information and expression
20. Right to freedom of assembly
21. Right to freedom of association
22. Right to participate in public life
23. Right to social security, including social insurance
24. Right to work
25. Right to enjoy just and favorable conditions of work including rest and leisure
26. Right to form trade unions and join the trade unions, and the right to strike
27. Right to an adequate standard of living (housing, food, water and sanitation)
28. Right to health
29. Right to education
30. Right to take part in cultural life, benefit from scientific progress, material and moral rights of authors and inventors
31. Right to self-determination and natural resources
32. Right of detained persons to humane treatment
33. Right not to be subjected to imprisonment for inability to fulfil a contract
34. Right of aliens due process when facing expulsion
35. Rights of minorities



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NO.	Human Rights Issues The 35 Human Rights Relevant to Business Operations	Business Group							
		Oil Fuel & Retail	Food & Beverage	Auto Care & Maintenance	LPG	Renewable Energy & Investment	E-Money	Logistics	System & Equipment Management
1	Right to life	*	*	*	*	*	*	*	*
2	Right to liberty and security (including freedom from arbitrary arrest, detention or exile)	*	*	*	*	*	*	*	*
3	Right not to be subjected to slavery, servitude or forced labor	*	*	*	*	*	*	*	*
4	Right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment	*	*	*	*	*	*	*	*
5	Right to recognition as a person before the law	*	*	*	*	*	*	*	*
6	Right to equality before the law, equal protection of the law, nondiscrimination	*	*	*	*	*	*	*	*
7	Right to freedom from war propaganda, and freedom from incitement to racial, religious or national hatred	*	*	*	*	*	*	*	*
8	Right to access to effective remedies	*	*	*	*	*	*	*	*
9	Right to a fair trial	*	*	*	*	*	*	*	*
10	Right to be free from retroactive criminal law								
11	Right to privacy	*	*	*	*	*	*	*	*
12	Right to freedom of movement and residence	*	*	*	*	*	*	*	*



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NO.	Human Rights Issues The 35 Human Rights Relevant to Business Operations	Business Group							
		Oil Fuel & Retail	Food & Beverage	Auto Care & Maintenance	LPG	Renewable Energy & Investment	E-Money	Logistics	System & Equipment Management
13	Right to seek asylum from prosecution in other countries								
14	Right to have a nationality								
15	Right of protection for the child	*	*	*	*	*	*	*	*
16	Right to marry and form a family	*	*	*	*	*	*	*	*
17	Right to own property	*	*	*	*	*	*	*	*
18	Right to freedom of thought, conscience and religion	*	*	*	*	*	*	*	*
19	Right to freedom of opinion, information and expression	*	*	*	*	*	*	*	*
20	Right to freedom of assembly	*	*	*	*	*	*	*	*
21	Right to freedom of association	*	*	*	*	*	*	*	*
22	Right to participate in public life	*	*	*	*	*	*	*	*
23	Right to social security, including social insurance	*	*	*	*	*	*	*	*
24	Right to work	*	*	*	*	*	*	*	*
25	Right to enjoy just and favorable conditions of work including rest and leisure	*	*	*	*	*	*	*	*



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NO.	Human Rights Issues The 35 Human Rights Relevant to Business Operations	Business Group							
		Oil Fuel & Retail	Food & Beverage	Auto Care & Maintenance	LPG	Renewable Energy & Investment	E-Money	Logistics	System & Equipment Management
26	Right to form trade unions and join the trade unions, and the right to strike	*	*	*	*	*	*	*	*
27	Right to an adequate standard of living (housing, food, water and sanitation)	*	*	*	*	*	*	*	*
28	Right to health	*	*	*	*	*	*	*	*
29	Right to education	*	*	*	*	*	*	*	*
30	Right to take part in cultural life, benefit from scientific progress, material and moral rights of authors and inventors	*	*	*	*	*			
31	Right to self-determination and natural resources	*	*	*	*	*		*	
32	Right of detained persons to humane treatment								
33	Right not to be subjected to imprisonment for inability to fulfil a contract	*	*	*	*	*	*	*	*
34	Right of aliens due process when facing expulsion	*	*		*				
35	Rights of minorities	*	*	*	*	*	*	*	*