

GRI Content Index

Statement of use	PTT Oil and Retail Business Public Company Limited (“OR”) and the companies in OR Group has reported the information cited in this GRI content index for the period of 2024 with reference to the GRI Standards.		
GRI 1 used	GRI 1: Foundation 2021		
GRI STANDARD	DISCLOSURE	LOCATION	REMARKS
GRI 2: General Disclosures 2021	2-1 Organizational details	https://www.pttor.com/en/sustainability/sustainability-at-or/business-overview https://www.pttor.com/en/sustainability/sustainability-at-or/about-this-report	
	2-2 Entities included in the organization's sustainability reporting	https://www.pttor.com/en/sustainability/sustainability-at-or/about-this-report	
	2-3 Reporting period, frequency and contact point	https://www.pttor.com/en/sustainability/sustainability-at-or/about-this-report	
	2-4 Restatements of information	https://www.pttor.com/en/sustainability/sustainability-at-or/materiality-assessment	OR conducted materiality assessment using Double Materiality concept.
	2-5 External assurance	https://www.pttor.com/wp-content/uploads/2025/04/PTTOR-Assurance-Report_EN-FY2024.pdf	Third-party audit
	2-6 Activities, value chain and other business relationships	https://www.pttor.com/en/sustainability/sustainability-at-or/business-overview https://www.pttor.com/en/sustainability/sustainability-at-or/value-chain-and-stakeholders https://www.pttor.com/en/sustainability/governance-and-economic-dimension/supply-chain-management	
	2-7 Employees	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	2-8 Workers who are not employees	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	2-9 Governance structure and composition	56-1 One Report 2024, PDF p121 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-10 Nomination and selection of the highest governance body	56-1 One Report 2024, PDF p120 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-11 Chair of the highest governance body	56-1 One Report 2024, PDF p123 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-12 Role of the highest governance body in overseeing the management of impacts	56-1 One Report 2024, PDF p121-125 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-13 Delegation of responsibility for managing impacts	https://www.pttor.com/en/sustainability/sustainability-at-or/sustainability-policy-and-strategy	
	2-14 Role of the highest governance body in sustainability reporting	https://www.pttor.com/sustainability/sustainability-at-or/about-this-report	
	2-15 Conflicts of interest	56-1 One Report 2024, PDF p147-149	

		https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-16 Communication of critical concerns	56-1 One Report 2024, PDF p143 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-17 Collective knowledge of the highest governance body	56-1 One Report 2024, PDF p142 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-18 Evaluation of the performance of the highest governance body	56-1 One Report 2024, PDF p118 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-19 Remuneration policies	56-1 One Report 2024, PDF p117 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-20 Process to determine remuneration	56-1 One Report 2024, PDF p117-119 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	2-21 Annual total compensation ratio	Select: Performance Summary: Board-Structure https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	2-22 Statement on sustainable development strategy	https://www.pttor.com/sustainability/sustainability-at-or/message-from-the-ceo https://www.pttor.com/en/sustainability/sustainability-at-or/sustainability-policy-and-strategy	
	2-23 Policy commitments	https://www.pttor.com/wp-content/uploads/2024/10/20221214_095910_8670.pdf https://www.pttor.com/wp-content/uploads/2024/12/TH-CG-Handbook-2567.pdf https://www.pttor.com/wp-content/uploads/2024/10/20210428_230112_6385.pdf	
	2-24 Embedding policy commitments	https://www.pttor.com/en/sustainability/social-dimension/human-rights	
	2-25 Processes to remediate negative impacts	https://www.pttor.com/en/sustainability/social-dimension/human-rights https://www.pttor.com/en/sustainability/risk-management https://www.pttor.com/en/sustainability/compliance	
	2-26 Mechanisms for seeking advice and raising concerns	https://www.pttor.com/en/sustainability/compliance	
	2-27 Compliance with laws and regulations	56-1 One Report 2024, PDF p147 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025 https://www.pttor.com/en/sustainability/compliance	
	2-28 Membership associations	https://www.pttor.com/en/sustainability/governance	
	2-29 Approach to stakeholder engagement	https://www.pttor.com/en/sustainability/sustainability-at-or/value-chain-and-stakeholders	
	2-30 Collective bargaining agreements	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	3-1 Process to determine material topics	https://www.pttor.com/en/sustainability/sustainability-at-or/materiality-assessment	
	3-2 List of material topics	https://www.pttor.com/en/sustainability/sustainability-at-or/materiality-assessment	

	3-3 Management of material topics	All chapters	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Select: Performance Summary: Economic https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	201-2 Financial implications and other risks and opportunities due to climate change	https://www.pttor.com/en/sustainability/environmental-dimension/climate-action	
	201-3 Defined benefit plan obligations and other retirement plans	56-1 One Report 2024, PDF p117 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
	201-4 Financial assistance received from government	56-1 One Report 2024, PDF p158 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being	
	202-2 Proportion of senior management hired from the local community	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	https://www.pttor.com/en/sustainability/highlights-of-ors-sustainability-management-and-activities/highlight-community-development-and-social-collaboration https://www.pttor.com/en/sustainability/sustainability-at-or-value-chain-and-stakeholders	
	203-2 Significant indirect economic impacts	https://www.pttor.com/en/sustainability/highlights-of-ors-sustainability-management-and-activities/highlight-community-development-and-social-collaboration	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	https://www.pttor.com/en/sustainability/governance-and-economic-dimension/supply-chain-management	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	https://www.pttor.com/en/sustainability/compliance	
	205-2 Communication and training about anti-corruption policies and procedures	Select: Performance Summary: Anti-Corruption https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	205-3 Confirmed incidents of corruption and actions taken	Select: Performance Summary: Anti-Corruption https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Select: Performance Summary: Anti-Corruption https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 207: Tax 2019	207-1 Approach to tax	https://www.pttor.com/en/sustainability/compliance	
	207-2 Tax governance, control, and risk management	56-1 One Report 2024, PDF p121 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-publish-date-march-3-2025 https://www.pttor.com/en/sustainability/compliance Whistleblowing Policy https://www.pttor.com/en/about/good-corporate-governance Whistleblowing Channel https://www1.pttor.com/whistleblowing.aspx	
	207-3 Stakeholder engagement and management of concerns	56-1 One Report 2024, PDF p121 https://investor.pttor.com/en/document/viewer/137605/56-1-one-report-2024-	

	related to tax	publish-date-march-3-2025	
	207-4 Country-by-country reporting	https://www.pttor.com/en/sustainability/compliance	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Select: Performance Summary: Energy https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	301-2 Recycled input materials used	Not Applicable	OR's businesses are oil, beverage and bakery. Therefore, recycled materials are only applied to OR's packaging and not used as Raw Materials.
	301-3 Reclaimed products and their packaging materials	Select: Performance Summary: Packaging https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Select: Performance Summary: Energy https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	302-2 Energy consumption outside of the organization	Select: Performance Summary: Energy https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	302-3 Energy intensity	Select: Performance Summary: Energy https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	302-4 Reduction of energy consumption	Select: Performance Summary: Energy https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	302-5 Reductions in energy requirements of products and services	Select: Performance Summary: Energy https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	https://www.pttor.com/en/sustainability/environmental-dimension/environmental-management	
	303-2 Management of water discharge-related impacts	https://www.pttor.com/en/sustainability/environmental-dimension/environmental-management	
	303-3 Water withdrawal	https://www.pttor.com/en/sustainability/environmental-dimension/environmental-management Select: Performance Summary: Water https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	303-4 Water discharge	https://www.pttor.com/en/sustainability/environmental-dimension/environmental-management Select: Performance Summary: Water https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	303-5 Water consumption	https://www.pttor.com/en/sustainability/environmental-dimension/environmental-management Select: Performance Summary: Water https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	

		summary	
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.pttor.com/en/sustainability/environmental-dimension/biodiversity-en	
	304-2 Significant impacts of activities, products and services on biodiversity	https://www.pttor.com/en/sustainability/environmental-dimension/biodiversity-en Select: Performance Summary: Biodiversity https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	304-3 Habitats protected or restored	https://www.pttor.com/en/sustainability/environmental-dimension/biodiversity-en Select: Performance Summary: Biodiversity https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	https://www.pttor.com/en/sustainability/environmental-dimension/biodiversity-en Select: Performance Summary: Biodiversity https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Select: Performance Summary: GHG Emission and Other Emissions https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	305-2 Energy indirect (Scope 2) GHG emissions	Select: Performance Summary: GHG Emission and Other Emissions https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	305-3 Other indirect (Scope 3) GHG emissions	Select: Performance Summary: GHG Emission and Other Emissions https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	305-4 GHG emissions intensity	Select: Performance Summary: GHG Emission and Other Emissions https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	305-5 Reduction of GHG emissions	Select: Performance Summary: GHG Emission and Other Emissions https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	305-6 Emissions of ozone-depleting substances (ODS)	Select: Performance Summary: GHG Emission and Other Emissions https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Select: Performance Summary: GHG Emission and Other Emissions https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	https://www.pttor.com/en/sustainability/environmental-dimension/environmental-management	
	306-2 Management of significant waste-related impacts	https://www.pttor.com/en/sustainability/environmental-dimension/environmental-management	
	306-3 Waste generated	Select: Performance Summary: Waste https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	306-4 Waste diverted from disposal	Select: Performance Summary: Waste https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	306-5 Waste directed to disposal	Select: Performance Summary: Waste	

		https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Select: Performance Summary: Supply Chain https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	308-2 Negative environmental impacts in the supply chain and actions taken	Select: Performance Summary: Supply Chain https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being	
	401-3 Parental leave	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	https://www.pttor.com/en/sustainability/social-dimension/occupational-health-and-safety	
	403-2 Hazard identification, risk assessment, and incident investigation	https://www.pttor.com/en/sustainability/social-dimension/occupational-health-and-safety	
	403-3 Occupational health services	https://www.pttor.com/en/sustainability/social-dimension/occupational-health-and-safety	
	403-4 Worker participation, consultation, and communication on occupational health and safety	https://www.pttor.com/en/sustainability/social-dimension/occupational-health-and-safety	
	403-5 Worker training on occupational health and safety	https://www.pttor.com/en/sustainability/social-dimension/occupational-health-and-safety	
	403-6 Promotion of worker health	https://www.pttor.com/en/sustainability/social-dimension/occupational-health-and-safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	https://www.pttor.com/en/sustainability/social-dimension/occupational-health-and-safety	
	403-8 Workers covered by an occupational health and safety management system	Select: Performance Summary: Occupational Health and Safety https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	403-9 Work-related injuries	Select: Performance Summary: Occupational Health and Safety https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	403-10 Work-related ill health	Select: Performance Summary: Occupational Health and Safety https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	404-2 Programs for upgrading employee skills and transition assistance programs	https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being	

	404-3 Percentage of employees receiving regular performance and career development reviews	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	405-2 Ratio of basic salary and remuneration of women to men	Select: Performance Summary: Board Structure https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary Select: Performance Summary: People https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	https://www.pttor.com/en/sustainability/social-dimension/human-rights Select: Performance Summary: Anti-Corruption https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
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.pttor.com/en/sustainability/social-dimension/human-rights	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	https://www.pttor.com/en/sustainability/social-dimension/human-rights	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	https://www.pttor.com/en/sustainability/social-dimension/human-rights	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	https://www.pttor.com/en/sustainability/social-dimension/human-rights	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	https://www.pttor.com/en/sustainability/social-dimension/human-rights	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	https://www.pttor.com/en/sustainability/social-dimension/community-development-and-social-collaboration	
	413-2 Operations with significant actual and potential negative impacts on local communities	https://www.pttor.com/en/sustainability/social-dimension/community-development-and-social-collaboration	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Select: Performance Summary: Supply Chain https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	414-2 Negative social impacts in the supply chain and actions taken	Select: Performance Summary: Supply Chain https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 415: Public Policy 2016	415-1 Political contributions	https://www.pttor.com/en/sustainability/governance-and-economic-dimension/governance-risk-and-compliance Select: Performance Summary: Economics https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 416:	416-1 Assessment of the health	Select: Performance Summary: Customer	

Customer Health and Safety 2016	and safety impacts of product and service categories	https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	https://www.pttor.com/en/sustainability/governance-and-economic-dimension/product-and-service-stewardship Select: Performance Summary: Customer https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	https://www.pttor.com/en/sustainability/governance-and-economic-dimension/product-and-service-stewardship	
	417-2 Incidents of non-compliance concerning product and service information and labeling	https://www.pttor.com/en/sustainability/governance-and-economic-dimension/product-and-service-stewardship Select: Performance Summary: Customer https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
	417-3 Incidents of non-compliance concerning marketing communications	https://www.pttor.com/en/sustainability/social-dimension/sustainable-branding Select: Performance Summary: Customer https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	https://www.pttor.com/en/sustainability/governance-and-economic-dimension/data-security-and-privacy Select: Performance Summary: Customer Privacy https://www.pttor.com/en/sustainability/sustainability-disclosure/performance-summary	