EMPOWERING ALL TOWARD
INCLUSIVE GROWTH

Labor Practices Commitment & Programs

2026

Labor Practices Commitment

Labor Practices Commitment

OR places great importance on the well-being of employees. In 2025, OR raised the compensation in line with economic conditions, to stay competitive in respective industries. The adjustment was also to ensure the benefits match employees' knowledge, expertise, responsibilities, enabling them to sustain themselves and their families. OR has expressed the commitment that all employees receive fair payments. Currently, OR's employee compensation is **above the country’s living wage** level. Moreover, OR committed to the welfare of employees as follows:

Working Hours

- OR complies with Thailand’s labor laws and international standards by establishing **maximum working hours**. Employees shall not work more than 8 hours per day or 48 hours per week, with voluntary overtime not exceeding 36 hours per week, in line with Thailand’s labor laws.

Annual Leave

- All employees are entitled to **paid annual leave**, in accordance with Thai labor law and international labor standards. Leave is granted without affecting their living wage compensation.

Alignment with Contractors and Partners

- The living wage and labor rights program shall be progressively **expanded beyond OR’s own operations to include high-risk contractors and key business partners**, using a risk-based approach aligned with international due diligence expectations.

Termination

- In the event of employment **mass termination**, regardless of the underlying cause, the Company shall give prior notice to employees in compliance with applicable labor laws and shall provide all compensation and benefits to which employees are legally and contractually entitled. Under no circumstances shall such benefits or entitlements be less than those required by applicable law.

Source: https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being

Living Wage Commitment

Fair compensation demonstrate our measurable public commitment toward OR long-term sustainability and our employee a living wage. Delivering fair compensation to our employees, OR structure framework for fair compensation based on 4 principles as follows:

In 2025, all employees earn a living wage based on the Living Wage Reference Value for 2025

OR principle	Fair Compensation delivery
Internal equity	• Coherence in OR compensation and employees' responsibility & accountability • **Equal pay** for equal work with no discrimination
External competitiveness	• Minimum fixed cash amount paid by OR exceed legal minimum standard • Competitive and fairly pay reflecting an employee’s skill, education and experience comparing to market within the same industry. • Review OR compensation regularly
Employee contribution	• Performance base pay
Livable compensation	• Fixed cash amount paid by OR cover employees' basic needs – Food, Cloth, Accommodation **without need to work excessive hours (i.e., overtime)**, or bonus

Living Wage Methodology

Living Wage Methodology

ANKER REFERENCE VALUE ANNUAL UPDATE 2025[1]

URBAN THAILAND

LIVING WAGE
THB 15,292 (USD 466)

OR conducts the living wage benchmarking to ensure adequate wages above cost-of-living estimates following the thresholds calculated by the **Global Living Wage Coalition**, using **Anker Methodology**. The threshold of this methodology will be used as the standard threshold of OR Living Wage Calculation. We understand the living wage is a human rights. Thus, we ensure that the wage of our employees will be able to serve their decent lives and support their families, and more importantly give their children better lives. Elements of a decent standard of living include food, water, housing, education, health care, transport, clothing, and other essential needs, including provision for unexpected events.

The Anker Living Wage Reference Value for 2025 for urban Thailand is THB **15,292 (USD 466)** per month. This has changed from the amount of THB 14,202 per month from the original reference value in 2022 due to the inflation rate of Thailand accounting for 0.86% from mid-2022 to mid-2024. The living wage allows workers in urban Thailand to afford sufficient living standard.

Coverage of Living Wage Assessment: 100% of FTEs (only OR employee)

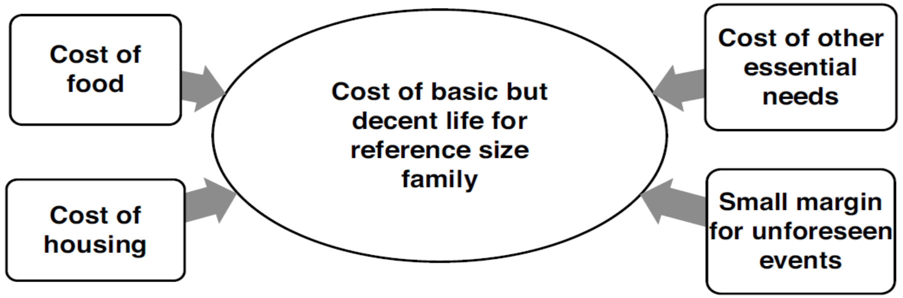
Source: Anker Reference Value Annual Update 2025 Urban Thailand Living Wage

Estimating a Living Wage

Anker Research Institute | GLOBAL LIVING WAGE COALITION

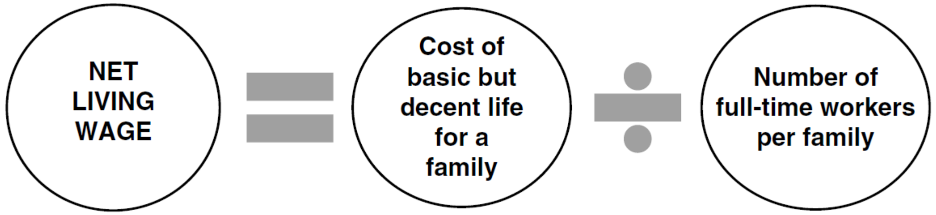
Estimating cost of a basic but decent living standard for a reference size family

Cost of a basic but decent life for a family



Going from cost of a basic but decent life to a net living wage

From cost of basic but decent life to net living wage



Going from net living wage to gross living wage

From net living wage to gross living wage

Source: The Anker Methodology for Estimating a Living Wage - Global Living Wage Coalition

Labor Practices Programs

Labor Practices Programs

OR monitors its Labor Practices commitment to ensure implementation on the ground. In addition to legally mandated social security, OR offers **expanded protection** through private group insurance for health, life, and accidents; maternity and family benefits; mental health support; and retirement planning services. These benefits apply to all employees and are reviewed annually to ensure adequacy and relevance to employee needs. In addition, OR **monitors the gender pay gap** on an annually basis to achieve equal remuneration for men and women.

Working Hours

- OR implements a time-tracking and workforce management system **to monitor employee working hours** across all sites. The system ensures compliance with legal limits on regular and overtime hours. Excessive overtime is proactively managed through a cap mechanism and monthly reporting to department heads to protect employees' health and well-being. Reports are reviewed quarterly by the HR and sustainability teams.

Overtime Work

- Employees working beyond normal working hours are compensated with **overtime pay** in accordance with Thailand's labor laws. OR's internal audit function verifies payment records quarterly to ensure accuracy and fairness. Payroll policies are publicly available and detail how overtime pay is calculated and monitored.

Welfare Committee

- OR maintains **regular dialogue with Welfare Committee** as employees' representatives. Engagements occur through quarterly welfare committees. Feedback from these interactions informs improvements in workplace policies and conditions.

Annual Leave

- OR **monitors the utilization of paid annual leave** entitlements using the Employee Self Service System (ESS). Line Managers are responsible in managing employees' annual leave. Employees are encouraged to plan and take leave to support work-life balance, and unused leave balances are transparently tracked and managed.

Source: https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being

Labor Practices Programs

Reskilling to mitigate negative effects of industrial or climate transition changes

OR is committed to becoming an Innovative Learning Organization by developing a KM Hub as the central platform for organizational knowledge management. The KM Hub enables the systematic collection, storage, exchange, transfer, and application of knowledge in an efficient and timely manner. This supports standardized employee operations and alignment with organizational objectives.

In 2025, OR organized trainings for employees to reskill on Knowledge of Electric Vehicles and financial and sustainability disclosures in accordance with IFRS S1 and IFRS S2 standards as an opportunity to increase competitiveness in the current climate transition scenarios. The outcome is addressed as follows:

Course	Objectives	Outcome
Fundamental and Advanced Knowledge of Electric Vehicles	This program aims to equip employees with both fundamental and in-depth knowledge of electric vehicles (EVs), covering usage, troubleshooting, and maintenance, to enable more effective customer support for EV users. The program also prepares employees to provide technical knowledge to FIT Auto service centers for EV repair services, incorporating case studies on common issues and solutions.	As a result, employees gained comprehensive knowledge of EVs, including fundamental principles, overall system architecture, operating mechanisms, and key components. Participants are able to apply this knowledge in technical contexts when addressing issues or assisting customers, and to further build business-related expertise to support the development of EV maintenance services. This readiness helps prepare for the increasing number of EV fleets in Thailand. Participants' level of understanding increased to 95.7%, compared with 52.4% prior to the training.
Financial and Sustainability Disclosures in accordance with IFRS S1 & IFRS S2	To enhance understanding of financial and sustainability disclosures, including climate change, in alignment with IFRS S1 and IFRS S2 standards issued by the International Sustainability Standards Board (ISSB), for department heads and personnel responsible for implementing these standards. The program aims to enable participants to analyze organization-specific gaps, manage risks, identify business opportunities, and strengthen long-term preparedness.	Participants gained knowledge of IFRS S1 and IFRS S2 disclosure standards across four core areas: Governance, Strategy, Risk Management, and Metrics and Targets. They also developed an understanding of how to apply these disclosure frameworks in practice. Post-training assessment scores increased to 94.5% (from 55.5% in the pre-training assessment).

Source: https://www.pttor.com/en/sustainability/social-dimension/workforce-development-well-being

Moving forward with
strong determination and
leaving no one behind

6 groups of
OR stakeholders

EMPOWERING ALL *TOWARD*
INCLUSIVE GROWTH

OR เติมเต็มโอกาส เพื่อทุกการเติบโต ร่วมกัน

Harnessing OR
competencies to support,
fulfill, and elevate

Sustainable growth
with Living Community,
Healthy Environment, and
Economic Prosperity