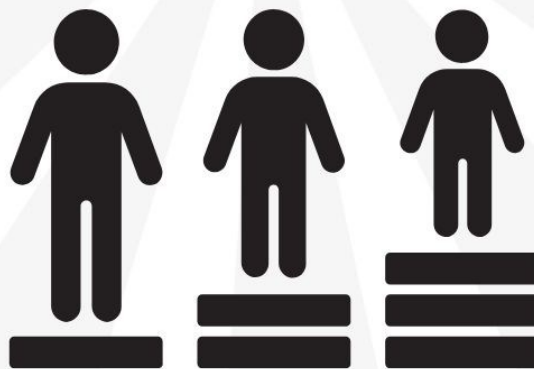


Human Rights Due Diligence: HRDD

**Siamgas and Petrochemicals
Public Company Limited**



Human Rights Due Diligence: HRDD

Siamgas and Petrochemicals Public Company Limited

Business is inherently connected to “humans” or “people,” both directly and indirectly—such as customers, employees, shareholders, investors, nearby or distant communities, and more. These groups are inevitably affected by business operations to varying degrees. One of the common and critical issues is human rights violations, which can sometimes escalate into legal disputes. Therefore, businesses must prioritize respect for human rights by establishing business practices aligned with both national laws and international human rights principles.

This includes developing strategies and risk management plans to prevent human rights violations, implementing mechanisms for protection and remedy when violations occur, and creating channels for employees, communities, and stakeholders to engage in discussions on these matters. Such efforts help foster mutual understanding, collaboration, and shared benefits.

Human rights issues are sensitive and can intersect with other matters that may impact business operations. They are considered significant and ongoing risks that must be continuously assessed and managed. Moreover, pressure from stakeholders, societal expectations, and evolving legal frameworks—such as labor laws, personal data protection regulations, and supply chain requirements—as well as the advancement of international human rights standards, all play a role in driving organizations to seriously incorporate human rights principles into their operations. As a result, the Company places great importance on the ongoing implementation of Human Rights Due Diligence (HRDD) to identify, assess, prevent, and address potential human rights risks throughout its operations and value chain. These efforts aim to ensure concrete respect for human rights, while promoting transparency, accountability, and equitable stakeholder participation.

Siamgas and Petrochemicals Public Company Limited (the “Company”) recognizes the importance of human rights in achieving sustainable business operations. Accordingly, the Company has implemented a comprehensive Human Rights Due Diligence (HRDD) process covering the entire supply chain to address potential risks related to human rights. This includes identifying, preventing, and mitigating adverse impacts, as well as fostering a strong internal culture of respect for human rights. The Company assesses human rights risk issues in both its oil and non-oil business activities, in accordance with its corporate sustainability risk management framework. The assessment evaluates the level of risk based on two main dimensions: (1) the likelihood of occurrence, which aligns with the Company's internal risk assessment criteria, and (2) the level of impact, following international standards such as the United Nations Guiding Principles on Business and Human Rights (UNGPs). To ensure effective and internationally aligned risk management, the Company has conducted a Comprehensive Human Rights Due Diligence process. This approach also considers the potential impact on all relevant stakeholders, including employees, business partners, customers, communities, and the environment. The Company's comprehensive human rights due diligence process includes the following key steps:

Comprehensive Human Rights Due Diligence Process

In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Company's human rights due diligence process consists of six key steps aimed at identifying, preventing, mitigating, and addressing potential human rights impacts arising from its business operations, as follows:

1. Commitment Declaration

The Company has established a clear Human Rights Policy, which is reviewed annually, to affirm its intention and commitment to respecting human rights across all levels of operations.

2. Defining Scope and Identifying Human Rights Risk Issues

The scope of the assessment is defined to cover all of the Company's business activities, including joint ventures and business partners, along with identifying related risk assessment issues such as human trafficking, forced labor, child labor, freedom of association, the right to collective bargaining, fair compensation, non-discrimination, health and safety, and the right to privacy.

3. Human Rights Risk Assessment

Risk assessment is conducted based on the criteria of likelihood and impact on individuals who may be affected by human rights issues from business operations, such as employees, women, children, customers, contractors, communities, and the environment.

4. Identifying Mitigation Measures

Measures are defined to prevent and mitigate human rights issues, especially high-risk issues, to comprehensively protect stakeholders and reduce the chances of future human rights violations.

5. Monitoring and Communication

The Risk Management Department is responsible for monitoring, auditing, and evaluating the human rights performance of all departments and communicating the assessment results to stakeholders, especially the operational staff, to raise awareness and instill a culture of respect for human rights within the organization.

6. Remediation

In the case of human rights violations, the Company defines fair and appropriate remediation measures for those affected, such as medical treatment, compensation, and follow-up care to ensure proper and complete redress.

Assessment of Actual and Potential Human Right Impact of Company Activities and Relationship

The Company has conducted an assessment of both actual and potential human rights risks and impacts arising from its activities. This assessment covers the identification of issues that may affect all stakeholder groups, including employees, customers/consumers, business partners/alliances, communities/society, and government agencies, as well as vulnerable groups such as migrant workers, LGBTQ+ individuals, the underprivileged, persons with disabilities, and children.

Impact Assessment Process

Criteria for Determining the Level of Significance

The Company assesses actual human rights impacts based on the UN Guiding Principles Reporting Framework, considering three key factors: the severity of the impact, the scope of the impact, and the likelihood of the human rights issue occurring. The assessment is guided by the following criteria:

Level	Scope	Seriousness	Remendability
Level 5 Very High Severity	A large number of people affected, covering all stakeholder groups, or impacts that are widespread at a national/regional level	Severe impact on life, such as death, permanent disability, or grave violations of fundamental human rights	Irremediable, or extremely limited ability to compensate for damages
Level 4 High Severity	A large number of people affected within a key stakeholder group	Serious impacts such as severe illness, extended leave from work, diminished quality of life, or serious violations of fundamental human rights	Partially remediable within a period of up to 5 years
Level 3 Moderate Severity	A moderate number of people affected within a stakeholder group	Moderate impacts such as accidents or safety concerns resulting in short-term absence from work (1-3 days), or inequality in rights	Partially remediable within 3-5 years
Level 2 Low Severity	Affected individuals limited to a specific subgroup or activity	Minor impacts such as an unfavorable working environment or temporary neglect of certain rights	Remediable within 1-3 years
Level 1 Very Low Severity	Very few individuals affected, in isolated or specific situations	Minimal impact, easy to manage—for example, temporary noise disruption during renovations, with no effect on dignity, safety, or fundamental rights	Remediable within 1 year

Level	Likelihood
Level 5 Very High	The issue occurs regularly and is highly likely due to the nature of business activities. It happens continuously, and human rights problems have persisted from the past to the present.
Level 4 High	The issue occurs frequently. Human rights problems have occurred in the past and continue in the present, typically once within a period of 1-3 years.
Level 3 Moderate	The issue may arise in certain situations. Human rights issues have occurred in the past and still occasionally arise in certain departments, about once in 3-5 years.
Level 2 Low	The issue rarely occurs and is highly unlikely within the business context. Human rights problems may have occurred in the past and occasionally still arise in some departments, about once in 5-10 years.
Level 1 Very Low	The issue is almost nonexistent. Human rights problems have rarely, if ever, occurred within the Company's operations but may have occurred in other companies within the same industry, about once in more than 10 years.

Human Rights Risk and Impact Assessment

The assessment considers two types of risk:

1. Inherent Risk

This refers to the level of human rights risk before any control or mitigation measures are applied.

2. Residual Risk

This refers to the level of human rights risk after the implementation of control or mitigation measures.

Steps in Human Rights Risk and Impact Assessment

1. Identification of Risk Issues and Activities

Review operational processes that may impact human rights, referencing the Universal Declaration of Human Rights to identify risk-prone issues and activities.

2. Assessment of Impact Severity

Evaluate the scope of affected individuals, the seriousness of the impact, and the ability to provide remedy.

3. Assessment of Likelihood

Analyze the likelihood of each issue occurring in different contexts, using both historical data and the current situation to ensure a comprehensive risk outlook.

4. Prioritization

Combine the assessment results of Severity and Likelihood to prioritize the issues that require immediate attention—focusing especially on those with severe impacts or those directly related to core business activities.

Human Rights Risk Assessment

By assessing human rights risks and impacts, the Company is able to develop appropriate plans to manage and address such impacts. The Company's course of action is determined based on the level of risk, as outlined below:

Level	Risk Type	Definition	Company Actions
4	High Risk	Risk of the Company Violating Thai Laws That Are Already Applicable, Such as Forced Labor Regulations	The Company must take immediate action to manage and reduce the risk to an acceptable level without delay.
3	Moderate Risk	Risk of the Company Operating in a Manner Inconsistent with International Standards in its Industry, Without Violating Thai Law, Such as Not Respecting Human Rights of Stakeholders in the Value Chain	The Company must implement measures to immediately reduce the risk to an acceptable level.
2	Low Risk	Risk of Reputation and Image Damage Resulting from Actions That Negatively Impact Human Rights in the Value Chain	The Company should prioritize risk management by implementing appropriate mitigation measures and continuously monitoring and reviewing the situation.
1	Very Low Risk	Risk of Losing Opportunities to Build and Develop a Positive Image Due to Failure to Actively Enhance Value and Demonstrate Commitment to Sustainability	The Company should apply existing control and mitigation measures while regularly monitoring and evaluating the risk situation.

Identification of Stakeholders and Human Rights Issues

The Company identifies both internal and external stakeholder groups, along with potential human rights risk issues, as follows:

Stakeholders	Human Rights Issues
Employee	Right to health and safety in the workplace, right to privacy and protection of personal data, Protection of the right to fair benefits from employment, Protection of the rights of people with disabilities, Gender equality and non-discrimination, Labor rights and social protection
Consumers	Right to health and safety in products and services, right to privacy and protection of personal data, right to access product information
Business Partners	Right to privacy and protection of personal data, right to health and safety, Rights of children, Rights of people with disabilities
Community	Right to health and safety, Rights of local communities, Rights of minority groups
Government	Human Rights of All Types According to Thai Law
Investors	Personal Rights and Personal Data Protection

Management and Mitigation of Human Rights Impacts

The Company recognizes its responsibility in conducting business and is committed to preventing human rights violations throughout its activities across the entire supply chain. In cases where adverse impacts arise from any of its operations, the Company must be able to manage and provide appropriate remedies to affected stakeholders.

To this end, the Company has established a framework for managing and accessing human rights risks, taking into account all levels of risk—from the lowest to the highest. This includes both potential impacts and residual impacts, with the aim of developing systematic prevention and mitigation plans to effectively address any impacts that may occur.

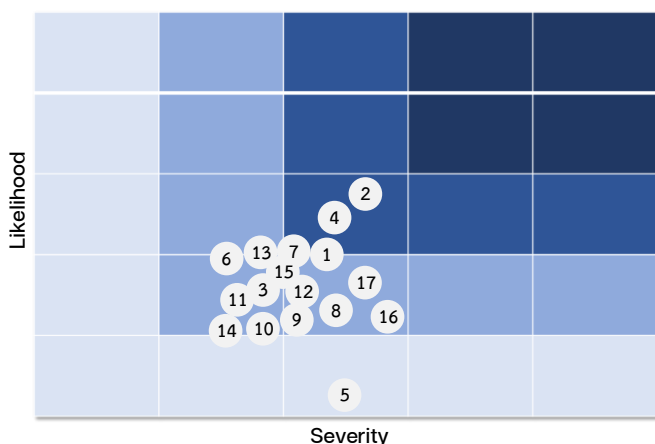
Tracking and Reporting Performance

The Company implements its human rights initiatives effectively through a well-defined tracking system to monitor progress and evaluate the effectiveness of the measures undertaken. In addition, the Company places strong emphasis on transparency by establishing a reporting system that discloses relevant information appropriately and openly to stakeholders. This demonstrates the Company's accountability and commitment to conducting business with respect for human rights.

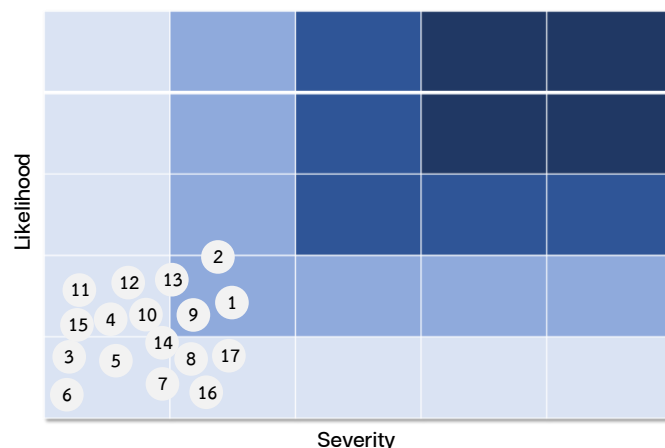
Comprehensive Human Rights Due Diligence Report

Human Rights Risk Assessment Results for 2025

Inherent Risk



Residual Risk



Human Rights Risk Assessment

The Company conducts a comprehensive human rights risk assessment across the entire business value chain, covering both oil-related and non-oil business activities. The assessment is carried out in accordance with the Company's sustainable risk management principles. The Company evaluates likelihood based on its internal corporate risk assessment criteria and assesses impact in line with international standards, specifically the United Nations Guiding Principles on Business and Human Rights (UNGPs). The assessment also thoroughly considers human rights risk issues and identifies potentially affected individuals, including employees, communities, the environment, business partners, contractors, and customers.

Clear risk issues are defined for each stakeholder group based on the nature of their engagement with the business, as detailed below:

Rights of Employee

1. Non-discrimination
2. Working environment
3. Employee health and safety
4. Freedom of association and collective bargaining
5. Illegal labor practices (child labor, forced labor, and migrant labor)
6. Protection of personal data and privacy
7. Environmental management

Rights of Business Partners

8. Non-discrimination
9. Working environment
10. Protection of personal data and privacy
11. Environmental management

Rights of Customer and Consumer

12. Non-discrimination
13. Working environment
14. Protection of personal data and privacy
15. Environmental management

Rights of Community and Environmental

16. Whistleblowing and grievance mechanisms
17. Environmental management

Preventive and Mitigation Measures for Human Rights Risk Issues

Risk Issues	Preventive and Mitigation Measures
Rights of Employee	
<ol style="list-style-type: none"> 1. Non-discrimination 2. Working environment 3. Health and safety 4. Freedom of association and collective bargaining 5. Illegal labor practices (child labor, forced labor, migrant workers) 6. Personal data and privacy 7. Environmental management 	<ol style="list-style-type: none"> 1. Establish a human rights policy aligned with the Labor Protection Act, covering all employee levels. 2. Conduct annual health check-ups for employees. 3. Provide annual training on labor rights, ethics, and diversity. 4. Comply with the Personal Data Protection Policy. 5. Hold welfare committee meetings to gather feedback and propose beneficial welfare measures. 6. Strictly comply with ISO 14001:2015 requirements. 7. Provide multiple grievance channels (e.g., complaint boxes, email, direct hotline). 8. Implement remediation processes, such as compensation, mediation, retraining, and job restructuring.
Rights of Business Partners	
<ol style="list-style-type: none"> 1. Freedom of association and collective bargaining 2. Illegal labor practices 3. Personal data and privacy 4. Whistleblowing and grievance mechanisms 5. Environmental management 	<ol style="list-style-type: none"> 1. Set criteria for selecting business partners and contractors, and define procurement procedures. 2. Develop a "Supplier Code of Conduct" outlining requirements on human rights, labor, safety, and the environment. 3. Conduct audits or collaborate with external firms to inspect the supply chain. 4. Comply with the Personal Data Protection Policy. 5. Provide grievance channels for suppliers or supply chain workers (e.g., email, hotline, website).
Rights of Customer and Consumer	
<ol style="list-style-type: none"> 1. Non-discrimination 2. Working environment 3. Illegal labor practices 4. Personal data and privacy 	<ol style="list-style-type: none"> 1. Treat all customers equally in accordance with the Company's Business Responsibility Policy on Human Rights. 2. Implement a Data Privacy Policy for customers. 3. Disclose complete and transparent product information to prevent misunderstanding.

Risk Issues	Preventive and Mitigation Measures
5. Whistleblowing and grievance mechanisms	4. Provide training and communication on the safe use of LPG to customers and communities. 5. Offer customer support through multiple channels, such as website, service center, and mobile applications.
Rights of Community and Environmental	
1. Whistleblowing and grievance mechanisms 2. Environmental management	1. Conduct thorough Environmental and Health Impact Assessments (EIA). 2. Perform Human Rights Impact Assessments (HRIA). 3. Implement strategic CSR projects. 4. Strictly follow ISO 14001:2015 requirements. 5. Maintain an Emergency Response Plan that includes community participation in drills. 6. Provide community remediation measures in case of impact, such as health recovery compensation.