

Content Index

GLOBAL REPORTING INITIATIVE (GRI) Standards

Statement of Use	PTT Exploration and Production Public Company Limited has reported the information cited in this GRI Content Index for the period from 1 January 2023 to 31 December 2023
GRI Used	GRI Standards 2021 which consist of GRI 1: Foundation 2021, GRI 2: General Disclosures 2021 and GRI 3: Material Topics 2021
Applicable GRI Sector Standards	GRI 11: Oil and Gas Sector 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG	Remark	External Assurance	
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION					
GRI 2: General Disclosures 2021										
GRI 2 General Disclosures 2021	2-1 Organizational details	2023 Annual Report: Organization detail , PDF Page 19, PTTEP Website: PTTEP Headquarters and Our Business Our Business								
	2-2 Entities included in the organization's sustainability reporting	PTTEP Website: Scope of Reporting								
	2-3 Reporting period, frequency and contact point	PTTEP Website: Sustainability Performance Data								
	2-4 Restatements of information	PTTEP Website Sustainability Performance Data								

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG	Remark	External Assurance
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 2 General Disclosures 2021	2-5 External assurance	PTTEP Website: Assurance Statement							
	2-6 Activities, value chain and other business relationships	PTTEP Website: Our Business							
	2-7 Employees	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)							
	2-8 Workers who are not employees	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)							
	2-9 Governance structure and composition	2023 Annual Report: Governance Structure and Key Data on the BOD, Specific Committee, Management, Employees and Others , PDF Page 153-173							
	2-10 Nomination and selection of the highest governance body	2023 Annual Report: Governance Structure and Key Data on the BOD, Specific Committee, Management, Employees and Others , PDF Page 153-173							

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG	Remark	External Assurance
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 2 General Disclosures 2021	2-11 Chair of the highest governance body	PTTEP Website The Committee							
	2-12 Role of the highest governance body in overseeing the management of impacts	2023 Annual Report: Governance Structure and Key Data on the BOD, Specific Committee, Management, Employees and Others , PDF Page 153-173 PTTEP Website: The Committee Corporate Governance and Sustainable Development Committee							
	2-13 Delegation of responsibility for managing impacts	PTTEP Website: The Committee PTTEP Organization Structure Sustainability Governance Structure Risk and Crisis Management							
	2-14 Role of the highest governance body in sustainability reporting	PTTEP Website: Sustainability Governance Structure							
	2-15 Conflicts of interest	PTTEP Website: CG and Business Ethics						Section 3: Business Ethics of the PTTEP Group, Sub- topic: 05. Conflicts of Interest	

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 2 General Disclosures 2021	2-16 Communication of critical concerns	PTTEP Website: Risk and Crisis Management							
	2-17 Collective knowledge of the highest governance body	PTTEP Website: CG Reporting						Section: Related Documents, Sub-topic: Trainings of Directors	
	2-18 Evaluation of the performance of the highest governance body	2023 Annual Report: Summary of Board's Performance in the Past Year , PDF Page 182-196							
	2-19 Remuneration policies	2023 Annual Report: Management's Remuneration Policy , PDF Page 171-173							
	2-20 Process to determine remuneration	2023 Annual Report: Nominating and Remuneration Committee , PDF Page 165-166 The Nominating and Remuneration Committee Report , PDF Page 203-204							
	2-21 Annual total compensation ratio	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data) 2023 Annual Report: Management's Remuneration Policy , PDF Page 171-173							

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 2 General Disclosures 2021	2-28 Membership associations	PTTEP Website: Sustainability Performance Data (Governance, Risk Management and Compliance Performance Data) Awards and Recognitions							
	2-29 Approach to stakeholder engagement	PTTEP Website: Stakeholder Management							
	2-30 Collective bargaining agreements	PTTEP Website: Human Resource management, Labor Practice						All employees are covered by collective bargaining agreement.	
Material Topics									
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2023 Annual Report: Materiality Assessment , PDF Page 16-17 PTTEP Website: Materiality Issues							
	3-2 List of material topics	2023 Annual Report: Materiality Assessment, PDF Page 16-17 PTTEP Website: Materiality Issues							
	3-3 Management of material topics	PTTEP Website: Sustainability Framework and Strategy (Material Issues and Boundaries)							

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
Economic Performance									
Economic Impacts									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website Business Overview				11.14.1			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	PTTEP Website: Sustainability Performance Data (Economic Performance Data / Human Resource Performance Data / Social Development Performance Data)				11.14.2	8.1, 8.2, 9.1, 9.4, 9.5		
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Management Plan				11.2.2			
	201-3 Defined benefit plan obligations and other retirement plans		NA	Not required to disclose by GRI 11: Oil and Gas sector 2021	NA	NA			
Procurement Practices									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Supply Chain Management							
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	PTTEP Website: Sustainability Performance Data (Supply Chain Performance data)				11.14.6			

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
Anti-corruption									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Corporate Governance and Business Ethics				11.20.1			
	205-2 Communication and training about anti- corruption policies and procedures	PTTEP Website: Sustainability Performance Data (Governance, Risk Management, and Compliance Performance Data)				11.20.3			
	205-3 Confirmed incidents of corruption and actions taken	PTTEP Website: Sustainability Performance Data (Governance, Risk Management, and Compliance Performance Data)				11.20.4			
Anti-competitive Behavior									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Corporate Governance and Business Ethics				11.19.1			
GRI 206: Anti- competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2023 Annual Report: Business Ethics , PDF Page 149- 150				11.19.2			

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
Tax									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Tax Strategy and Payment Transparency				11.21.1			
GRI 207: Tax 2019	207-1 Approach to tax	PTTEP Website: Tax Strategy and Payment Transparency				11.21.4			
	207-2 Tax governance, control, and risk management	PTTEP Website: Tax Strategy and Payment Transparency				11.21.5			
	207-3 Stakeholder engagement and management of concerns related to tax	PTTEP Website: Tax Strategy and Payment Transparency				11.21.6			
	207-4 Country-by-country reporting	PTTEP Website: Sustainability Performance Data (Economic Performance Data)				11.21.7			
Environmental Performance									
Energy									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Climate Change Management				11.1.1			

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.1.2			●
	302-3 Energy intensity	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.1.4			●
	302-4 Reduction of energy consumption		NA	Not required to disclose by GRI 11: Oil and Gas sector 2021	NA	NA			
	302-5 Reductions in energy requirements of products and services		NA	Not required to disclose by GRI 11: Oil and Gas sector 2021	NA	NA			
	Total amount invested in renewable energy	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.2.2			
	Total amount of renewable energy generated by source	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)							
	Water and Effluents								
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Water Resources Management				11.6.1			

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.6.2			
	303-2 Management of water discharge-related impacts	PTTEP Website: Environmental Management				11.6.3			
	303-3 Water withdrawal	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.6.4			●
	303-4 Water discharge	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.6.5		Including volume and concentration of produced water and process water.	●
	303-5 Water consumption	PTTEP Website: Biodiversity and Ecosystem Services Management				11.6.6			●
Biodiversity									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Biodiversity and Ecosystem Services Management				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	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.4.2			●

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GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.4.3			●
	304-3 Habitats protected or restored					11.4.4			
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operation.					11.4.5			
Emissions									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Climate Change Management				11.1.1 11.3.1			
GRI 305: Emission 2016	305-1 Direct (Scope 1) GHG emissions	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.1.5			●
	305-2 Energy indirect (Scope 2) GHG emissions	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.1.6			●
	305-3 Other indirect (Scope 3) GHG emissions	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.1.7			●
	305-4 GHG emissions intensity	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.1.8			●

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GRI 305: Emission 2016	305-5 Reduction of GHG emissions	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)							
	305-6 Emissions of ozone-depleting substances (ODS)	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)							●
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.3.2			●
Spills									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Spill Management				11.8.1			
GRI 306: Effluents and Waste 2016	306-3 Significant spills	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.8.2			●
Waste									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Waste Management				11.5.1			
GRI 306: Waste 2020	306-1 Waste generation and significant waste- related impacts	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.5.2			
	306-2 Management of significant waste-related impacts	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.5.3			

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GRI 306: Waste 2020	306-3 Waste generated	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.5.4			●
	306-4 Waste diverted from disposal	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.5.5			●
	306-5 Waste directed to disposal	PTTEP Website: Sustainability Performance Data (Environmental Performance Data)				11.5.6			●
Environmental Supply Chain									
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	PTTEP Website: Sustainability Performance Data (Supply Chain Performance Data)							●
	308-2 Negative environmental impacts in the supply chain and actions taken	PTTEP Website: Sustainability Performance Data (Supply Chain Performance Data)							●
Social Performance									
Employment Practices									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Human Resource Management				11.10.1			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)				11.10.2			●

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 401: Employment 2016	401-3 Parental Leave	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)				11.10.3			
Occupational Health and Safety									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Safety, Security, Health and Environment				11.9.1			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	PTTEP Website: Safety, Security, Health and Environment				11.9.2			
	403-2 Hazard identification, risk assessment, and incident investigation	PTTEP Website: Safety, Security, Health and Environment				11.9.3			
	403-3 Occupational health services	PTTEP Website: Safety, Security, Health and Environment				11.9.4			
	403-4 Worker participation, consultation, and communication on occupational health and safety	PTTEP Website: Safety, Security, Health and Environment				11.9.5			

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GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	PTTEP Website: Safety, Security, Health and Environment				11.9.6			
	403-6 Promotion of worker health	PTTEP Website: Safety, Security, Health and Environment				11.9.7			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	PTTEP Website: Safety, Security, Health and Environment				11.9.8			
	403-8 Workers covered by an occupational health and safety management system	PTTEP Website: Safety, Security, Health and Environment				11.9.9			
	403-9 Work-related injuries	PTTEP Website: Sustainability Performance Data (Health and Safety Performance Data)				11.9.10			●
	403-10 Work-related ill health	PTTEP Website: Sustainability Performance Data (Health and Safety Performance Data)				11.9.11			●

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
Training and Education									
GRI 404: Training and Education Oil & Gas Sector	404-1 Average hours of training per year per employee	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)				11.10.6 11.11.4			●
	404-2 Programs for upgrading employee skills and transition assistance programs	PTTEP Website: Human Resource Management				11.7.3 11.10.7			
	404-3 Percentage of employees receiving regular performance and career development reviews	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)							
Diversity and Equal Opportunity									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Human Rights				11.11.1			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)				11.11.5			●
	405-2 Ratio of basic salary and remuneration of women to men	PTTEP Website: Sustainability Performance Data (Human Resource Performance Data)				11.11.6			●

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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken					11.11.7			
Local Communities									
GRI 3: Material Topics 2021	3-3 Management of material topics	PTTEP Website: Social Development				11.15.1			
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	PTTEP Website: Sustainability Performance Data (Social Development Performance Data)				11.15.3			
Supplier Social Assessment									
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	PTTEP Website: Sustainability Performance Data (Social Development Performance Data)				11.10.8			●
	414-2 Negative social impact in the supply chain and action taken					11.10.9			●

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.	SDG	Remark	External Assurance
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION				
GRI 415: Public Policy (2016)	415-1 Political contributions	PTTEP Website Sustainability Performance Data (Economic Performance Data)				11.22.2			
Reserve									
	Volume and type of estimated proved reserves and production	PTTEP Website Sustainability Performance Data (Economic Performance Data)							
Flared and Vented Hydrocarbon									
	Volume of flared and vented hydrocarbon	PTTEP Website Sustainability Performance Data (Environmental Performance Data)				11.1.5			●
Process Safety Events									
	Number of process safety events, by business activity	PTTEP Website Sustainability Performance Data (Health and Safety Performance Data)				11.8.3			●

Remarks:

- 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.
- NA = Not applicable

INTEGRATED REPORTING (IR)

Capital	Description	Channel	URL	Section / Page
Financial Capital	The pool of funds that is available to an organization for use in the production of goods or the provision of services obtained through financing such as debt, equity or grants or generated through operations or investments.	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Tax-Strategy-And-Payment-Transparency.aspx	Tax Strategy and Payment Transparency
Manufactured Capital	Manufactured physical objects that are available to an organization for use in the production of goods or the provision of services (e.g. buildings, production, equipment and infrastructure).	PTTEP Website	https://www.pttep.com/en/Sustainability/Net-Zero-Ghg-Emissions.aspx	PTTEP's goal to achieve Net Zero Greenhouse Gas Emissions
		PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Environmental-Management.aspx	Environmental Management
Intellectual Capital	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).	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Technology-And-Knowledge-Management.aspx	Technology and Knowledge Management
Human Capital	People's competencies, capabilities and experience, and their motivations to innovate.	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Human-Resource-Management.aspx	Human Resource Management
		PTTEP Website	https://www.pttep.com/en/Sustainability/Social-Value-Creation/Human-Rights.aspx	Human Rights
Social and Relationship Capital	The institutions and relationships established within and between each community, group of stakeholders and other networks and an 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).	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Corporate-Governance-And-Business-Ethics.aspx	Corporate Governance and Business Ethics
		PTTEP Website	https://www.pttep.com/en/Sustainability/Social-Value-Creation/Socialdevelopment.aspx	Social Development
		PTTEP Website	https://www.pttep.com/en/Sustainability/Social-Value-Creation/Stakeholdermanagement.aspx	Stakeholder Management
Natural Capital	All renewable and non-renewable environmental stocks that provide goods and services that support the current and future prosperity of an organization (e.g. air, water, land, minerals and forests biodiversity and eco-system health).	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Environmental-Management.aspx	Environmental Management

TASKFORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)

TCFD Recommendation	PTTEP Disclosure (URLs and Reports)		
Governance: Disclose the organization's governance around climate-related risks and opportunities.			
a) Describe the board's oversight of climate-related risks and opportunities.	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management
b) Describe management's role in assessing and managing climate-related risks and opportunities.	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management
Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.			
a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2023 Annual Report	https://www.pttep.com/en/Aboutpttep/Publications/2023-One-Report.aspx	Risk management Section: Climate Change Risks, PDF Page 92-94
	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Environmental-Management.aspx	Environmental Management
b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	2023 Annual Report	https://www.pttep.com/en/Aboutpttep/Publications/2023-One-Report.aspx	Risk management Section: Climate Change Risks, PDF Page 92-94
	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management
c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	2023 Annual Report	https://www.pttep.com/en/Aboutpttep/Publications/2023-One-Report.aspx	Risk management Section: Climate Change Risks, PDF Page 92-94
	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management.aspx	Climate Change Management
Risk Management: Disclose how the organization identifies, assesses, and manages climate-related risks.			
a) Describe the organization's processes for identifying and assessing climate-related risks.	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management.aspx	Climate Change Management

TCFD Recommendation	PTTEP Disclosure (URLs and Reports)		
	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management
b) Describe the organization’s processes for managing climate-related risks.	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management
c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management
	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management.aspx	Climate Change Management
Metrics and Targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.			
a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	2023 Annual Report	https://www.pttep.com/en/Aboutpttep/Publications/2023-One-Report.aspx	Risk management Section: Climate Change Risks, PDF Page 92-94
	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management.aspx	Climate Change Management
b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	PTTEP Website	https://www.pttep.com/en/Sustainability/Disclosure/Sustainability-Performance-Data.aspx	Sustainability Performance Data (Environmental Performance Data)
	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management.aspx	Climate Change Management
c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	PTTEP Website	https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management.aspx	Climate Change Management
	PTTEP Website	https://www.pttep.com/en/Sustainability/Net-Zero-Ghg-Emissions.aspx	PTTEP’s goal to achieve Net Zero Greenhouse Gas Emissions

IFRS Sustainability Disclosure Standard:

General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1)

Core Content	PTTEP Disclosure (URLs and Reports)		
Governance			
(a) the governance body(s) or individual(s) responsible for oversight of sustainability-related risks and opportunities			
(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)	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Governance-Structure.aspx	Sustainability Governance Structure
(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	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Governance-Structure.aspx	Sustainability Governance Structure
	PTTEP Website	https://www.pttep.com/en/Aboutpttep/Corporategovernance/Thecommittee.aspx?Group=122	Corporate Governance and Sustainability Committee – Duties and Responsibilities
(iii) how and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Governance-Structure.aspx	Sustainability Governance Structure
(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	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy

Core Content	PTTEP Disclosure (URLs and Reports)		
(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	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy – Sustainability Journey and Sustainability Strategy
		https://www.pttep.com/en/Sustainability/Disclosure/Performance-Summary-Of-Material-Issues.aspx	Performance Summary of Material Issues
		https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management/download.aspx?Content=5168	2023 TCFD Disclosure Report – Governance
(b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities			
(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	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Governance-Structure.aspx	Sustainability Governance Structure
		https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management/download.aspx?Content=5168	2023 TCFD Disclosure Report – Governance
(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	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Governance-Structure.aspx	Sustainability Governance Structure
		https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Policy-And-Guideline/download.aspx?Content=2503	Sustainability Booklet – Sustainability Management System
Strategy			
Sustainability-related risks and opportunities			
the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects			
(a) describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2022 PTTEP Materiality Assessment Result – Main Impact Generated
		https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management – Corporate Risk and Emerging Risk

Core Content	PTTEP Disclosure (URLs and Reports)		
<p>(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</p>	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Main Impact Generated
		https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management – Corporate Risk and Emerging Risk
<p>(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</p>	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Main Impact Generated
<p>Business model and value chain the current and anticipated effects of those sustainability-related risks and opportunities on the entity’s business model and value chain</p>			
<p>(a) a description of the current and anticipated effects of sustainability-related risks and opportunities on the entity’s business model and value chain</p>	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Cause of Impact
		https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management – Corporate Risk and Emerging Risk
		https://www.pttep.com/en/Sustainability/Social-Value-Creation/Human-Rights.aspx	Human Rights – Human Rights Due Diligence

Core Content	PTTEP Disclosure (URLs and Reports)		
(b) a description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Cause of Impact
		https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Environmental-Management/download.aspx?Content=5509	Biodiversity and Ecosystem Services Risk Assessment & Progress Report – Biodiversity and Ecosystem Services Risk Assessment
		https://www.pttep.com/en/Sustainability/Social-Value-Creation/Human-Rights.aspx	Human Rights – Human Rights Due Diligence
Strategy and decision-making the effects of those sustainability-related risks and opportunities on the entity's strategy and decision-making			
(a) how the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Corporate KPI
		https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy – Sustainability Strategy
		https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Policy-And-Guideline/download.aspx?Content=2503	Sustainability Booklet – Sustainability Management System
(b) the progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information	PTTEP Website	https://www.pttep.com/en/Sustainability/Disclosure/Sustainability-Performance-Data.aspx	Sustainability Performance Data
		https://www.pttep.com/en/Sustainability/Disclosure/Performance-Summary-Of-Material-Issues.aspx	Performance Summary of Material Issues
(c) trade-offs between sustainability-related risks and opportunities that the entity considered	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy

Core Content	PTTEP Disclosure (URLs and Reports)		
<p>Financial position, financial performance and cash flows the effects of those sustainability-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 sustainability-related risks and opportunities have been factored into the entity's financial planning</p>			
<p>(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)</p>	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Financial Materiality
<p>(b) the anticipated effects of sustainability-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 sustainability-related risks and opportunities are included in the entity's financial planning (anticipated financial effects)</p>	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Financial Materiality
<p>Resilience the resilience of the entity's strategy and its business model to those sustainability-related risks</p>			
<p>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.</p>	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management – Business Continuity Management (BCM)
		https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management/download.aspx?Content=5168	2023 TCFD Disclosure Report – Strategy
<p>Risk management</p>			
<p>(a) the processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks</p>			
<p>(i) the inputs and parameters the entity uses</p>	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy – Materiality Assessment Process

Core Content	PTTEP Disclosure (URLs and Reports)		
		https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management – Risk Management, Enterprise Risk Management Framework
		https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Policy-And-Guideline/download.aspx?Content=2503	Sustainability Booklet – Risk & Crisis Management
(ii) whether and how the entity uses scenario analysis to inform its identification of sustainability-related risks	PTTEP Website	https://www.pttep.com/en/Sustainability/Governance-For-Sustainable-Business/Risk-And-Crisis-Management.aspx	Risk and Crisis Management – Corporate Risk and Emerging Risk, Description and Scenario
		https://www.pttep.com/en/Sustainability/Environmental-Stewardship/Climate-Change-Management/download.aspx?Content=5168	2023 TCFD Disclosure Report – Scenario Analysis of Climate-related Risk and Opportunity
(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy – Materiality Assessment Process
		https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Impact Materiality Level
(iv) whether and how the entity prioritises sustainability-related risks relative to other types of risk	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Human Rights
(v) how the entity monitors sustainability-related risks	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Governance-Structure.aspx	Sustainability Governance Structure
(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period	There is no change to the process that we use compared with the previous reporting period.		

Core Content	PTTEP Disclosure (URLs and Reports)		
(b) the processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy – Materiality Assessment Process
		https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy/download.aspx?Content=5500	2023 PTTEP Materiality Assessment Result – Impact Materiality Level
(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	PTTEP Website	https://www.pttep.com/en/Sustainability/Sustainability-At-Pttep/Sustainability-Framework-And-Strategy.aspx	Sustainability Framework and Strategy – Materiality Assessment Process
Metrics and targets			
(a) metrics required by an applicable IFRS Sustainability Disclosure Standard	PTTEP plans to adopt IFRS S2 in the next reporting period. For this reporting period, please refer to the 2023 TCFD Disclosure Report and TCFD Content Index.		
(b) metrics the entity uses to measure and monitor			
(i) that sustainability-related risk or opportunity	PTTEP Website	https://www.pttep.com/en/Sustainability/Disclosure/Sustainability-Performance-Data.aspx	Sustainability Performance Data
(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	PTTEP Website	https://www.pttep.com/en/Sustainability/Disclosure/Sustainability-Performance-Data.aspx	Sustainability Performance Data
		https://www.pttep.com/en/Sustainability/Disclosure/Performance-Summary-Of-Material-Issues.aspx	Performance Summary of Material Issues