



GRI Standards and ISO 14016

Independent Assurance Statement

Relating to PTG Energy Public Company Limited's Sustainability Report for the calendar year 2025

This assurance statement has been prepared for PTG Energy Public Company in accordance with terms of engagement.

Terms of Engagement

PTG Energy Public Company (hereafter referred to as "PTG") has commissioned to Management System Certification Institute (Thailand), Foundation for Industrial Development (hereafter referred to as "MASCI") to provide a limited level of assurance on its Sustainability Report for the calendar year 2025 (hereafter referred to as "the Report") against the assurance criteria, the GRI Standards, GRI11, ISO 14016:2020, ISAE3000 and ISAE3410 including the materiality of the professional judgment of the verifier. MASCI's procedure is based on current best practice and assurance criteria.

Responsibility

PTG's responsibility is for the preparation and presentation of the data and information within the Report, and ensuring that the selected specific standard disclosures are prepared and presented in accordance with the criteria. This responsibility also includes the internal controls relevant to the preparation of the Report that is free from material misstatement whether due to fraud or error.

MASCI is a professional validation and verification body (VVB). MASCI's responsibility is for providing a third party opinion at limited level of assurance in respect of the selected specific standard disclosures to be included in the Report. We conduct our verification in accordance with standard and ethical. We plan and perform the verification to obtain a limited level of assurance in accordance with our contract with PTG. Ultimately, the Report has been approved by, and remained the responsibility of PTG.

Objective and Scope of Assurance

The objective is to provide an interested party with a greater confidence regarding data and information for the selected specific standard disclosures contained in the Report. The scope of assurance is covered the operations and activities of PTG Energy Public Company and its relevant subsidiaries for the period 1 January 2025 to 31 December 2025.

- Confirming that the Report is in accordance with GRI STANDARDS 2021
- Evaluating the accuracy and reliability of data and information for the selected specific standard disclosures listed below:
 - GRI 2: General Disclosures 2021
 - GRI 11: Oil and Gas Sector 2021
 - GRI 302: Energy 2016
 - Disclosure 302-1 Energy consumption within the organization (Note 1)
 - GRI 303: Water and Effluents 2018
 - Disclosure 303-3 Water withdrawal (Note 1)
 - Disclosure 303-4 Water discharge (Note 1)
 - Disclosure 303-5 Water consumption (Note 1)
 - GRI 305: Emissions 2016
 - Disclosure 305-1 Direct (Scope 1) GHG emissions (Note 1)
 - Disclosure 305-2 Energy indirect (Scope 2) GHG emissions (Note 1)
 - Disclosure 305-3 Other indirect (Scope 3) GHG emissions (Note 1)
 - Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (Note 2)
 - GRI 306: Waste 2020
 - Disclosure 306-3 Waste generated (Note 3)
 - Disclosure 306-4 Waste diverted from disposal (Note 3)
 - Disclosure 306-5 Waste directed to disposal (Note 3)
 - GRI 403: Occupational Health and Safety 2018
 - Disclosure 403-9 Work-related injuries (Note 4)
 - Disclosure 403-10 Work-related ill health (Note 4)
 - GRI 405: Diversity and Equal Opportunity 2016
 - Disclosure 405-2: Ratio of basic salary and remuneration of women to men (Note 5)

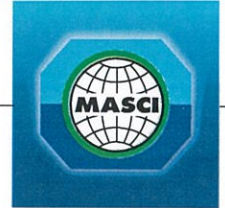
Note 1: GRI 302-1, GRI 303-3, GRI 303-4, GRI 303-5, GRI 305-1, GRI 305-2, and GRI 305-3 cover the operations of PTG Energy Public Company Limited, including the Head Office, distribution center, and oil depots; Petroleum Thai Corporation Company Limited; BPTG Company Limited for Company-Owned Company-Operated (COCO) service stations; and PTG Logistics Company Limited, including transport operations and maintenance centers.

Note 2: GRI 305-7 covers only the operations of PTG Energy Public Company Limited at the Saraburi Oil Depot.

Note 3: GRI 306-3, GRI 306-4, and GRI 306-5 cover the operations of PTG Energy Public Company Limited, including the Head Office, distribution center, and oil depots; and PTG Logistics Company Limited, including transport operations and maintenance centers.

Note 4: GRI 403-9 and GRI 403-10 cover the operations of PTG Energy Public Company Limited; Petroleum Thai Corporation Company Limited; PTG Logistics Company Limited; PTG Green Energy Company Limited; Punthai Coffee Company Limited; GFA Corporation (Thailand) Company Limited; Goluck Company Limited; Go Subway Company Limited; Max Card Company Limited; Max Solution Service Company Limited; and Max Me Corp Company Limited.

Note 5: GRI 405-2 covers the operations of PTG Energy Public Company Limited; Petroleum Thai Corporation Company Limited; PTG Logistics Company Limited; PTG Green Energy Company Limited; Chumchon Sa-at Company Limited; Punthai Coffee Company Limited; GFA Corporation (Thailand) Company Limited; Goluck Company Limited; Go Subway Company Limited; Holgen Company Limited; Max Card Company Limited; Max Solution Service Company Limited; Max Me Corp Company Limited; and Max Alphabet Company Limited.



validation/verification

GRI Standards and ISO 14016

Assurance Criteria

- GRI STANDARDS 2021
- GRI 11: Oil and Gas Sector 2021
- ISO14016:2020 Environmental management — Guidelines on the assurance of environmental reports.
- International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information
- International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements

Level of Assurance and Materiality

The conclusion expressed in this assurance statement has been formed on the basis of a limited level of assurance, at the materiality threshold of 5% for quantitative data and information, and at the materiality of the professional judgment of the verifier for qualitative data and information.

MASCI's procedure

Providing a limited level of assurance in respect of the selected specific standard disclosures included in the Report, is carried out in accordance with MASCI's procedure. Verification team performed verification activity as per procedure and criteria, including audit trail and source of evidence in line with strategic review and risk assessment, sampling plan, justification for quantifying and selecting the data sets. Evidence-gathering procedures included but were not limited to:

- Review of historical data and review of data and information between 1 January 2025 to 31 December 2025, including relevant data and information management
- Interview the management and related employees both at the organizational level and at the operational level.
- Assessment on design and implementation of data management system and methods used to identify the source of data, collection and computation the data and information presented in the Report.
- Assessment on guidelines and procedures used to identify stakeholders and their expectations, material issues, including the policies and operating guidelines for sustainability.
- Site visits to 6 facilities, including the Head Office, Distribution Center, MaeKlong Oil Depot and Analytical Laboratory, Phitsanulok Oil Depot, Fleet Transport Operations and Maintenance Center — Sriracha, and Fleet Maintenance Center — Nong Khae.
- Comparison of data and information with related sources to assess whether the selected specific standard disclosures are prepared and presented in accordance with the criteria by sampling on the basis of risk assessment, consideration on quantitative and qualitative criteria

The procedures for providing a limited level of assurance, which is difference from a reasonable level of assurance in the process of collecting data and information, and collecting other evidence.

Conclusion

Providing a limited level of assurance for data and information (water, energy, greenhouse gases, air pollution, waste, occupational health and safety , Ratio of basic salary and remuneration of women to men) according to MASCI's procedure. Nothing has come to the attention that would cause verifiers to believe that the selected specific standard disclosures to be included in the Report has not, in all material respects met the criteria above.

Competence and Independence

MASCI have complied with the requirements of code of conducts to ensure their independence. MASCI maintains a comprehensive quality management system, policies and procedures regarding compliance with relevant standards, ethical requirements, and applicable legal and regulatory requirements.

This verification statement is subject to the provisions of this legal section:

- Management System Certification Institute (Thailand), Foundation for Industrial Development and their respective officers assumes no responsibility to any person, loss, damage or expense caused by reliance on the information or advice in this document. Unless that person has signed a contract for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.
- This verification statement is only valid when published with the report to which it refers. It may only be reproduced in its entirety
- In the case of any conflict between the English and Thai language versions of this legal section, the Thai version shall prevail.
- Due to inherent limitations in any internal control, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the verification was not designed to detect all weakness or errors in internal controls. The verification has not been performed continuously throughout the period and the verification carried out on the relevant internal controls were on a test basis. Any projection of the evaluation of control to future periods is subject to the risk that the processes may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate

Date : 20 March 2026

Signature :

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Vice president,
Sustainability Validation and Verifica-
tion Department
Acting on behalf of the President,
Management System Certification
Institute (Thailand)

Signature :

Mr. Teerakul Boonyong
Technical Reviewer

Signature :

Ms. Atchada Ngeimvijawat
Lead Verifier

