

PRECIOUS SHIPPING PUBLIC COMPANY LIMITED

2023 GRI CONTENT INDEX

| GRI Standard | Disclosure | 56-1 One Report 2566 (Page) and PSL website (URL) | Section reference |
|-------------------------------------|--|---|---|
| GRI 102: GENERAL DISCLOSURES | | | |
| Organizational profile | | | |
| 102-1 | Name of the organization | 84-85 | Corporate Information |
| 102-2 | Activities, brands, products, and services | 56-59 | Nature of Business and Industry |
| 102-3 | Location of headquarters | 84 | Corporate Information |
| 102-4 | Location of operations | 84, 88 | Registered Office Address of Subsidiary and Associated Companies |
| 102-5 | Ownership and legal form | 84-85 | Corporate Information |
| 102-6 | Markets served | 58-59 | Nature of Business and Industry |
| | | 7 | Board of Directors' Report: Market Segmentation |
| 102-7 | Scale of the organization | 56-59 | Nature of Business and Industry |
| | | 86-87 | Name and Category of Subsidiaries and Associated Companies in which the Company holds more than 10% of their shares |
| 102-8 | Information on employees and other workers | 166-168 | Social data of shore-based employees |
| 102-9 | Supply chain | 107-110 | Our Value Chain |
| | | 126-127 | Supply Chain Management |
| 102-10 | Significant changes to the organization and its supply chain | | No significant changes |
| 102-11 | Precautionary principle or approach | 90-105 | Risk Management and Significant Risk Factors |
| | | 137-139 | Use of New Technology and Innovations |
| 102-12 | External initiatives | 143 | The Getting to Zero Coalition |
| | | | TCFD Report |
| 102-13 | Membership of associations | 255-256 | Corporate Governance Report: Employees |
| | | 143 | The Getting to Zero Coalition |
| | | 120-121 | Anti-Corruption |
| | | 130-137 | Compliance with Regulations & Conventions |
| Strategy | | | |
| 102-14 | Statement from senior decision-maker | | Sustainability Report: Message from the Board of Directors |
| | | 4-42 | Board of Directors' Report |
| 102-15 | Key impacts, risks, and opportunities | 90-105 | Risk Management and Significant Risk Factors |
| | | 115-118 | Contribution to Sustainable Development Goals |
| | | | TCFD Report |
| Ethics and integrity | | | |
| 102-16 | Values, principles, standards, and norms of behavior | 44 | Vision and Mission Statement |
| | | | Sustainability Report: Message from the Board of Directors |
| | | 118 | Corporate Governance, Ethics, and Integrity |
| | | https://www.preciousshipping.com/wp-content/uploads/CGPolicy/PSL_CG_Policy_Manual_TH.pdf | Enclosure 3: Corporate Governance Policy Manual: Leadership and Vision |
| | | 212-225 | Corporate Governance Policy |

| GRI Standard | Disclosure | 56-1 One Report 2566 (Page) and PSL website (URL) | Section reference |
|-------------------|---|---|--|
| 102-17 | Mechanisms for advice and concerns about ethics | 264-265 | Corporate Governance Report: Whistleblowing Policy |
| | | https://www.preciousshipping.com/t/h/%e0%b8%8a%e0%b9%88%e0% | Company's website: Stakeholders' Direct Contact Channel |
| Governance | | | |
| 102-18 | Governance structure | 226-227 | Organization Chart |
| | | 82-83 | Corporate Structure |
| 102-19 | Delegating authority | https://www.preciousshipping.com/wp-content/uploads/CGPolicy/PSL_CG_Policy_Manual_TH.pdf | Enclosure 3: Corporate Governance Policy Manual: Leadership and Vision |
| | | 234-235 | Organization Structure: The duties and responsibilities of the Executive Board of Directors |
| 102-20 | Executive-level responsibility for economic, environmental, and social topics | | Sustainability Report: The process for defining the content of the report |
| | | 234-235 | The duties and responsibilities of the Executive Board of Directors |
| | | 235-236 | The duties and responsibilities of the Sustainability and Risk Management Committee |
| | | | TCFD Report |
| 102-21 | Consulting stakeholders on economic, environmental, and social topics | 111-114 | Stakeholder Engagements |
| | | 255-256 | Corporate Governance Report: Employee |
| | | https://www.preciousshipping.com/t/h/%e0%b8%8a%e0%b9%88%e0% | Company's website: Stakeholders' Direct Contact Channel |
| 102-22 | Composition of the highest governance body and its committees | 228-238 | Organization Structure |
| 102-23 | Chair of the highest governance body | 230-231 | Organization Structure: The Chairman of the Board of Directors and the Managing Director |
| 102-24 | Nominating and selecting the highest governance body | 243-245 | Corporate Governance Report: Nomination, Development and Performance Assessment of the Board |
| 102-25 | Conflicts of interest | 260-262 | Corporate Governance Report: Conflict of Interest |
| 102-26 | Role of highest governance body in setting purpose, values, and strategy | 231-232 | Organization Structure: The duties and responsibilities of the Board of Directors |
| | | https://www.preciousshipping.com/wp-content/uploads/CGPolicy/PSL_CG_Policy_Manual_TH.pdf | Enclosure 3: Corporate Governance Policy Manual: Leadership and Vision |
| 102-28 | Evaluating the highest governance body's performance | 246-248 | Corporate Governance Report: Board Self-Assessment |
| 102-29 | Identifying and managing economic, environmental, and social impacts | 91-105 | Risk Management and Significant Risk Factors |
| | | 115-118 | Contribution to Sustainable Development Goals |
| 102-30 | Effectiveness of risk management processes | 91-105 | Risk Management and Significant Risk Factors |

| GRI Standard | Disclosure | 56-1 One Report 2566 (Page) and PSL website (URL) | Section reference |
|-------------------------------|--|---|---|
| 102-31 | Review of economic, environmental, and social topics | 248-250 | Corporate Governance Report: Board of Directors' Meeting |
| | | 91-105 | Risk Management and Significant Risk Factors |
| | | 114-115 | The Materiality Assessment |
| 102-32 | Highest governance body's role in sustainability reporting | | Sustainability Report: Message from the Board of Directors on Sustainability Report; The process for defining the content of the report |
| 102-33 | Communicating critical concerns | 264-265 | Corporate Governance Report: Whistleblowing Policy |
| | | https://www.preciousshopping.com/t/h/%e0%b8%8a%e0%b9%88%e0% | Company's website: Stakeholders' Direct Contact Channel |
| 102-34 | Nature and total number of critical concerns | 118-119 | Corporate Governance, Ethics, and Integrity |
| | | 264-265 | Corporate Governance Report: Whistleblowing Policy |
| 102-35 | Remuneration policies | 250-251 | Corporate Governance Report: Directors' Remuneration |
| | | 238-239 | Organization Structure: Management Remuneration |
| | | 214-215 | Corporate Governance Policy: Directors and Management Remuneration |
| 102-36 | Process for determining remuneration | 214-215 | Corporate Governance Policy: Directors and Management Remuneration |
| 102-37 | Stakeholders' involvement in remuneration | 216 | Corporate Governance Policy: Rights of Shareholders and Equitable Treatment of |
| 102-38 | Annual total compensation ratio | 239 | Organization Structure: Employee Information |
| Stakeholder engagement | | | |
| 102-40 | List of stakeholder groups | 111-114 | Stakeholder Engagements |
| 102-41 | Collective bargaining agreements | 255-256 | Corporate Governance Report: Employee |
| | | 163 | Measures taken by the organization intended to support rights to exercise freedom of association and collective bargaining. |
| 102-42 | Identifying and selecting stakeholders | 111 | Stakeholder Engagements |
| 102-43 | Approach to stakeholder engagement | 111 | Stakeholder Engagements |
| 102-44 | Key topics and concerns raised | 112-113 | Stakeholder Engagements |
| Reporting practice | | | |
| 102-45 | Entities included in the consolidated financial statements | 300-304 | Financial Statements: Basis of consolidation |
| 102-46 | Defining report content and topic boundaries | | Sustainability Report: The process for defining the content of the report |
| 102-47 | List of material topics | 115 | The Materiality Assessment |
| 102-48 | Restatements of information | | Sustainability Report: The boundary and limitations of the report |
| 102-49 | Changes in reporting | | Sustainability Report: The boundary and limitations of the report |

| GRI Standard | Disclosure | 56-1 One Report 2566 (Page) and PSL website (URL) | Section reference |
|---|---|---|--|
| 102-50 | Reporting period | | Sustainability Report: Overview of Sustainability Report |
| 102-51 | Date of most recent report | | Sustainability Report: Overview of Sustainability Report |
| 102-52 | Reporting cycle | | Sustainability Report: Overview of Sustainability Report |
| 102-53 | Contact point for questions regarding the report | 258 | Corporate Governance Report: Relations with investors |
| 102-54 | Claims of reporting in accordance with the GRI Standards | | Sustainability Report: Overview of Sustainability Report |
| 102-55 | GRI content index | https://www.preciousshopping.com/wp-content/uploads/Sustainability/GRI_Content_Index/GRI_Content_Index_2023_th.pdf | Enclosure 5: GRI Content Index |
| GRI 103: MANAGEMENT APPROACH | | | |
| 103-1 | Explanation of the material topic and its boundary | 114-118 | The Materiality Assessment |
| 103-2 | The management approach and its components | 114-118 | The Materiality Assessment |
| 103-3 | Evaluation of the management approach | 116-118 | The Materiality Assessment |
| | | 110 | Sustainable Value Chain |
| GRI 201: ECONOMIC PERFORMANCE | | | |
| 201-1 | Direct economic value generated and distributed | 128 | Direct Economic Value Generated and Distributed |
| 201-2 | Financial implications and other risks and opportunities due to climate change | | TCFD Report |
| GRI 202: MARKET PRESENCE | | | |
| 202-2 | Proportion of senior management hired from the local community | 167-168 | Social data of shore-based employees |
| GRI 205: ANTI-CORRUPTION | | | |
| 205-1 | Operations assessed for risks related to corruption | 263-264 | Corporate Governance Report: Anti-Corruption |
| 205-2 | Communication and training about anti-corruption policies and procedures | 120-121 | Anti-Corruption |
| | | 263-264 | Corporate Governance Report: Anti-Corruption |
| 205-3 | Confirmed incidents of corruption and actions taken | 264-265 | Corporate Governance Report: Whistleblowing Policy |
| | | 121 | Anti-Corruption |
| GRI 206: ANTI-COMPETITIVE BEHAVIOR | | | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | 257 | Corporate Governance Report: Competitors |
| | | https://www.preciousshopping.com/wp-content/uploads/BusinessEthics/PSL_Business_Ethics_COD_TH.pdf | Enclosure 4: Business Ethics and Code of Conduct Manual: Anti-Trust Policy |

| GRI Standard | Disclosure | 56-1 One Report 2566 (Page) and PSL website (URL) | Section reference |
|-------------------------------------|---|---|---|
| GRI 207: TAX | | | |
| 207-1 | Approach to tax | https://www.preciousshipping.com/wp-content/uploads/BusinessEthics/PSL_Business_Ethics_COD_TH.pdf | Enclosure 4: Business Ethics and Code of Conduct Manual: Tax Policy |
| GRI 302: ENERGY | | | |
| 302-1 | Energy consumption within the organization | 142 | Emissions Data from PSL Vessels |
| 302-4 | Reduction of energy consumption | 140-145 | Climate Change and Green House Gases Emissions |
| GRI 303: WATER AND EFFLUENTS | | | |
| 303-1 | Interactions with water as a shared resource | 139 | Ballast Water Treatment |
| | | 139 | Fresh Water |
| 303-2 | Management of water discharge-related impacts | 139 | Ballast Water Treatment |
| GRI 304: BIODIVERSITY | | | |
| 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | 139 | Ballast Water Treatment |
| | | 150-155 | Marine Mammals Protection |
| 304-2 | Significant impacts of activities, products, and services on biodiversity | 139 | Ballast Water Treatment |
| | | 150-155 | Marine Mammals Protection |
| GRI 305: EMISSIONS | | | |
| 305-1 | Direct (Scope 1) GHG emissions | 141 | Emissions Data from PSL Vessels |
| 305-2 | Energy indirect (Scope 2) GHG emissions | 141 | Emissions Data from PSL Vessels |
| 305-3 | Other indirect (Scope 3) GHG emissions | 141 | Emissions Data from PSL Vessels |
| 305-4 | GHG emissions intensity | 141 | Emissions Data from PSL Vessels |
| 305-5 | Reduction of GHG emissions | 140-145 | Climate Change and Green House Gases Emissions |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 142 | Emissions Data from PSL Vessels |
| GRI 306: WASTE | | | |
| 306-1 | Waste generation and significant waste-related impacts | 146 | Waste Management |
| 306-2 | Management of significant waste-related impacts | 146 | Waste Management |
| 306-3 | Waste generated | 146 | Waste Management |
| 306-5 | Waste directed to disposal | 146 | Sludge disposal |

| GRI Standard | Disclosure | 56-1 One Report 2566 (Page) and PSL website (URL) | Section reference |
|---|--|---|--------------------------------------|
| GRI 307: ENVIRONMENTAL COMPLIANCE | | | |
| 307-1 | Non-compliance with environmental laws and regulations | 130-136 | Environmental Compliance |
| GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT | | | |
| 308-1 | New suppliers that were screened using environmental criteria | 126-127 | Supply Chain Management |
| GRI 401: EMPLOYMENT | | | |
| 401-1 | New employee hires and employee turnover | 168-169 | Social data of shore-based employees |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 165 | Employees Benefits |
| 401-3 | Parental leave | 169 | Social data of shore-based employees |
| GRI 403: OCCUPATIONAL HEALTH AND SAFETY | | | |
| 403-1 | Occupational health and safety management system | 132-133 | International Safety Management Code |
| | | 169-173 | Safety & Occupational Health |
| 403-2 | Hazard identification, risk assessment, and incident investigation | 132-133 | International Safety Management Code |
| 403-3 | Occupational health services | 169-173 | Safety & Occupational Health |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | 165 | Employees Benefits |
| | | 175 | Training & Development for seafarers |
| 403-5 | Worker training on occupational health and safety | 169-173 | Safety & Occupational Health |
| | | 175-180 | Training & Development for seafarers |
| 403-6 | Promotion of worker health | 169-173 | Safety & Occupational Health |
| 403-9 | Work-related injuries | 132-133, 169 | Safety & Occupational Health |
| 403-10 | Work-related ill health | 169-173 | Safety & Occupational Health |
| GRI 404: TRAINING AND EDUCATION | | | |
| 404-1 | Average hours of training per year per employee | 110 | Sustainable Value Chain |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | 174-180 | Employee Development |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | 174-175, 180 | Employee Development |
| GRI 405: DIVERSITY AND EQUAL OPPORTUNITY | | | |
| 405-1 | Diversity of governance bodies and employees | 119-120 | Governance Data |
| | | 166-168 | Social data of shore-based employees |

| GRI Standard | Disclosure | 56-1 One Report 2566 (Page) and PSL website (URL) | Section reference |
|--|--|---|---|
| 405-2 | Ratio of basic salary and remuneration of women to men | 239 | Organization Structure: Employee Information |
| GRI 406: NON-DISCRIMINATION | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | | None |
| GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING | | | |
| 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | | No such operations |
| GRI 408: CHILD LABOR | | | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | 163 | The Company is committed to having zero tolerance for child labour by clearly specifying age criteria and conditions of employment that fully comply with local labour laws in any country. |
| GRI 409: FORCED OR COMPULSORY LABOR | | | |
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | 163 | The Company does not tolerate forced labour, slavery, or other forms of forced labour used to gain an advantage through its owned operations. |
| GRI 411: RIGHTS OF INDIGENOUS PEOPLES | | | |
| 411-1 | Incidents of violations involving rights of indigenous peoples | 163 | None |
| GRI 412: HUMAN RIGHTS ASSESSMENT | | | |
| 412-1 | Operations that have been subject to human rights reviews or impact assessments | 160-163 | Human Rights Due Diligence |
| 412-2 | Employee training on human right policies or procedures | 163 | Human Rights |
| GRI 414: SUPPLIER SOCIAL ASSESSMENT | | | |
| 414-1 | New suppliers that were screened using social criteria | 126-127 | Supply Chain Management |
| GRI 415: PUBLIC POLICY | | | |
| 415-1 | Political contributions | | The Company does not participate directly or indirectly in party politics and does not make payments to political parties, politicians or related organisations. |
| GRI 418: CUSTOMER PRIVACY | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 122 | Customer Privacy |
| GRI 419: SOCIOECONOMIC COMPLIANCE | | | |
| 419-1 | Non-compliance with laws and regulations in the social and economic area | | None |