

ESMS Reports

Environment and Social Impact Corporate Audit Summary (28 February 2018)

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| Issuer | Siamgas and Petrochemicals Public Company Limited (“SGP”) |
| Relevant Business Activities (“RBA”) | Oil, Gas & Consumable Fuels. This activity is not listed under CGIF’s Prohibited Investment Activities List. |
| Countries of Operations | China, Vietnam, Singapore, and Malaysia and operating off-shore trading in East Asia. |
| ESMS Category | General Corporate Finance (GCF) – 2 |

Summary of Audit Findings

Procedural requirement of CGIF’s Safeguard Standards categorized SGP transaction under GCF-2 based on its relevant business activity (i.e., distribution of LPG). Based on the findings of the on-site corporate audit revealed that SGP’s existing corporate policy on occupational health, safety and environmental management along with other policies on consumer and environmental protection, human resource development, social responsibility and gender equality to address environmental and social risks related to distribution of LPG on its subsidiaries, in general, has principles related to the CGIF’s Safeguard Standard. Compliance of the SGP’s relevant business activity under this transaction with applicable national laws and regulations on environment, health and safety, social safeguards and labour laws of the jurisdictions in which it operates, including those laws implementing host country law obligation under international law and with Safeguard Standards’ prohibited investment activities list (PIAL) will be part of the obligations of SGP under the terms of this transaction. Annual Environmental and Social Performance Report, as implementation mechanism, is required to ensure compliance of SGP to CGIF’s Safeguard Standards.

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