

Public Consultation

Aor Sor Yor. 50 /2567

on the Principle of Thailand Sustainability Disclosure Roadmap regarding
International Sustainability Standards (ISSB Roadmap)

dated on 19 November 2567

SEC initiated this document for the purpose of hearing opinions from relevant stakeholders. This is available to download through the SEC Official Website (www.sec.or.th)

The latest date for public hearing will be 19 December 2567

This public hearing is available to download on SEC Official Website (www.sec.or.th) and Law Portal (law.go.th)

For opinion or recommendation to the SEC, please kindly contact the following officers or e-mail: esg-sec@sec.or.th

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SEC appreciates all opinions and recommendations

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1. Background

1.1 Previously, Securities and Exchange Commission, Thailand (“the SEC”) has escalated the regulations in regards to sustainability-related information disclosure requirements as prescribed in Annual Registration Statement/ Annual Report Form 56- 1 One Report¹ and Form 69-1². Since 2022, all Thai listed securities issuers in both SET and mai (“listed co.”) are required to disclose entity’s information including sustainability-related information consists of the aspect of Environment, Social, and Governance (ESG). Meanwhile, with the goal for the business to integrate ESG as part of their operations and disclosure, the SEC has cooperated with strategic partnerships to promote the accurate understanding regarding sustainability-related information disclosure as prescribed in 56-1 One Report and all relevant international standards to Thai private sector and encourage the listed co. to disclose the information by referring international reporting standards e.g. the Task Force on Climate-related Financial Disclosures (“TCFD”) or Global Reporting Initiative (“GRI”).

In addition, the SEC has been following the development of the listed co. sustainability-related information disclosure continuously. The SEC found that the listed co. awares of the importance of sustainability matters. By majority, the listed co. have identified policies on the aforementioned matter and initiated the disclosure on sustainability management in the aspect of environmental and social issues. Especially, the large-sized listed co. (SET 50) mostly referred to international reporting standards (e.g. TCFD, GRI) in their disclosures.

1.2 Furthermore, the SEC has followed the development of information disclosure on the global level, including the establishment of The International Sustainability Standards Board (“ISSB”) by The IFRS Foundation on November 3rd, 2021. With the objective of becoming the global standard setter, the ISSB’s mission is to set sustainability-related information disclosure standards as the global baseline. With the current diversified sustainability-related information disclosure standards or international frameworks, this development helps facilitate and reduce burdens and complications to the listed co., to provide fair, comparable, and timely disclosure to primary users. On June 26th, 2023, the ISSB launched the ISSB Standards, which

¹ The Notification of the Capital Market Supervisory Board No. Thor.Jor. 44/2556 on rules, conditions, and procedures to disclose financial performance and the operational performance of the listed issuers dated on October 22nd, 2556 B.E.

² The Notification of the Capital Market Supervisory Board No. Thor.Jor. 30/2551 on the submission of the registration statement to offer for sale of securities dated on December 15th, 2551 B.E.

became effective on 2024³. Afterwards, the International Organization of Securities Commissions (IOSCO) endorsed the ISSB Standards on July 25th, 2023. At the present, the ISSB Standards consist of two standards as follows:

(1) IFRS S1 General Requirement for Disclosure of Sustainability-related Financial Information (“IFRS S1”), which includes requirements for the entity to disclose risks and opportunities related to the ESG; and

(2) IFRS S2 Climate Related Disclosure (“IFRS S2”), which requires the entity’s to disclose its risks and opportunities related to the climate change.

ISSB Standards are not only focusing on the disclosure which will reduce the reporting burden from multiple standards, but also responses to the need of investors, thus reporting entity is required to disclose substantial information related to risks and opportunities related to ESG that affect the entity’s business opportunities⁴. To adopt the ISSB Standards, the IFRS Foundation provides the mechanism on transition reliefs with 1-5 years⁵. This mechanism will let each jurisdiction to have sufficient time for preparing the ISSB Standards adoption or other uses. For further information, please kindly find the full ISSB Standards IFRS S1 and S2: <https://www.ifrs.org/sustainability/knowledge-hub/introduction-to-issb-and-ifrs-sustainability-disclosure-standards/>

1.3 After the issuance of ISSB Standards, more jurisdictions announced the escalating of sustainability-related information disclosure by referring to the ISSB Standards and driving to the global baseline, including released policies to address environmental matter as it has become international trading conditions amidst rapidly changing global circumstances. In parallel, the investors around the world tend to apply ESG factors more along their investment consideration.

With the objective to enhance the sustainability disclosure in Thailand to be equivalent to the global level and the efficiency on competitiveness and business accretion, for Thailand, the SEC with the collaboration with Asian Development Bank (ADB) under the ‘The technical in-depth analysis and comparison of current sustainability-related disclosure

³ For financial years commencing on or after 1 January, 2024 by disclosing in 2025.

⁴ Source : <https://www.ifrs.org/groups/international-sustainability-standards-board/issb-frequently-asked-questions/>

⁵ In regards to the final version of Inaugural Jurisdictional Guide for the adoption or other use of ISSB Standards (“Adoption Guidance”) published by the IFRS Foundation on May 2024. This Adoption Guidance will facilitate and build further efficiency to the jurisdiction on applying the ISSB Standards. (For further information <https://www.ifrs.org/content/dam/ifrs/supporting-implementation/adoption-guide/inaugural-jurisdictional-guide.pdf>)

requirements and international standards' project has hired the specialists to research and analyse the gap between 56-1 One Report and the ISSB Standards (gap assessment) (details as prescribed in topic 3) and jurisdictional approaches towards sustainability-related information disclosure (details as prescribed in topic 4) With the awareness of Thailand's context and entity's readiness, the amendment of existing 56-1 One Report and 69-1 with its relevant regulations and notifications will be made (collectively "56-1 One Report").

Therefore, the SEC is seeking public comments on the Principles of Thailand Sustainability Disclosure Roadmap regarding International Sustainability Standards (ISSB Roadmap) from stakeholders that will be considered along the amendment procedures.

2. Intended Outcome

2.1 To enhance the sustainability-related information disclosure standards of the listed co. to be aligned with the global baseline.

2.2 To reduce burdens and improve the harmonization for the reporting entity to disclose sustainability-related information from the diversified sustainability-related information disclosure international standards or frameworks.

2.3 To provide sufficient and comparable information to investors including stakeholders along the value chain for their investment consideration.

3. Gap Assessment between the ISSB Standards and 56-1 One Report

By comparing contexts between 56-1 One Report and the ISSB Standards, it is found that even though the fundamental context of 56-1 One Report is similar and in the same direction with the ISSB Standards, some parts are still different including form of disclosure and overview and structure. The requirements under the ISSB Standards provide more in-depth details compared to 56-1 One Report and place emphasis on the management of sustainability-related risks and opportunities and impact analysis including climate changes perspective. The summary of the gap assessment is as follows:

3.1 Form of disclosure: 56-1 One Report requires the listed co. to disclose information as indicated in the form including business sustainability development on comply or explain mechanism. On the other hand, the ISSB Standards require the reporting entity to disclose on mandatoy basis and the entity might use the qualitative approach instead of

quantitative approach. In this regard, the jurisdiction may consider to apply transition reliefs as recommended by the IFRS Foundation.

3.2 Structure and content : Both 56-1 One Report and ISSB Standards move in the same direction. 56-1 One Report, structures the information into sections such as business sustainability development, risk management, and corporate governance structure, while ISSB Standards has categorized the explicit pillars and indicated the disclosure pathways on risks and opportunities regarding IFRS S1 and IFRS S2. There are four pillars as follows (same as TCFD recommendations):

- (A) Governance
- (B) Strategy
- (C) Risk Management; and
- (D) Metrics and Targets

However, there are some differences in details between 56-1 One Report and ISSB Standards on the context of disclosed information in regards to the sustainability and in-depth information on climate changes such as

- corporate governance topic since 56-1 One Report merely indicates the listed co. to disclose responsible person, scope, guidelines, and overall risks but exclude role's description of the executives in regards to climate change in particular.

- strategy topic since 56-1 One Report does not cover the entity's opportunities on climate change in particular including factors, procedures, prioritization, metrics and targets of risks and opportunities as indicated in the ISSB Standards.

(Please find Table of Gap Assessment analysis for Sustainability Disclosure regarding ISSB Standards (IFRS S1 and S2) as Attachment 1)

4. International approaches

From the research on international approaches towards the ISSB Standards, the SEC found that the trend on enhancing the sustainability-related information disclosure in each jurisdiction is similar by using phased-in approach based on the entity's size with transition reliefs. For the time frame that jurisdictions tend to adopt or other uses of the ISSB Standards is between 2025-2027. A brief summary on ISSB Roadmap of each jurisdiction is as follows:

- **Malaysia:** The Advisory Committee on Sustainability Reporting ("ACSR") indicates that the listed companies are required to disclose information as prescribed in

ISSB Standards on proportionality basis. Based on extensive public consultations with various stakeholders, including local and foreign investors, various industry and professional associations, the new reporting requirements will apply in phases as follows:

- Large-listed issuers on the main market with market capitalisation of RM 2 billion and above will begin using the ISSB Standards in 2025;
- Other main market listed issuers will begin using the ISSB Standards in 2026; and
- Listed issuers on the ACE Market as well as large non-listed companies (NLCos) will begin using the ISSB Standards in 2027.⁶

● **Singapore:** On late September 2024, the Singapore Exchange Regulation (SGX RegCo) has announced their decision that the listed companies and non-listed companies are required to start incorporating the climate-related information as required in ISSB Standards on the regime of ISSB-aligned climate-related disclosures. Beginning with the financial year 2025, above issuers will be required to report Greenhouse Gas (GHG) missions scope 1 and 2. For scope 3, it will have one-year transition relief.⁷

● **Japan:** Sustainability Standards Board of Japan (the “SSBJ”)⁸ has published three exposure drafts that propose sustainability disclosure standards for Japan. The exposure drafts incorporate all requirements of the ISSB Standards and add, where necessary, jurisdiction-specific options entities can elect to apply. From the consultation paper, phased-in approach depends on the entity’s size will be applied (with listed companies in the Tokyo Stock Exchange in Prime Market as reporting entities), beginning in 2027 (to report in the following year) for the listed company with market capitalization from 3 trillion Japanese Yen (JPY) and above, in 2028 for the listed company with market capitalization from 1 trillion JPY and above, and in 2029 for the listed company with market capitalization from 0.5 trillion JPY and above.

● **Hong Kong Special Administrative Region of the People's Republic of China:** The Stock Exchange of Hong Kong Limited (“SEHK”) has published consultation conclusions on the new climate-related disclosure requirements, which is closely align with the ISSB Standards on climate-related matter, for issuers in their ESG reports for financial

⁶ Reference: <https://www.sc.com.my/resources/media/media-release/national-sustainability-reporting-framework-to-enhance-sustainability-disclosures>

⁷ Reference: <https://www.sgxgroup.com/media-centre/20240923-sgx-regco-start-incorporating-ifs-sustainability-disclosure>

⁸ Reference: https://www.ssb-j.jp/en/exposure_drafts/y2024/2024-0329.html

years commencing on or after 1 January 2025. In this regard, the issuers are divided into 3 categories depends on their sizes with criteria as follows⁹:

Type of issuer	GHG emission scope		
	1	2	3
Hang Seng Composite LargeCap Index ¹⁰	√ mandatory/2025		√ comply or explain/2025 mandatory/2026
Main Board issuers other than LargeCap Issuers			√ comply or explain/ 2025
GEM Issuers			√ voluntary/ 2025

At the present, The Hong Kong Institute of Certified Public Accountants (HKICPA) has published two exposure drafts (EDs) for sustainability reporting standards that are fully converged with IFRS S1 and IFRS S2. The comment period was opened until late October 2024¹¹.

5. Summary on the principle of ISSB Roadmap

To uplift Thailand sustainability-related information disclosure requirements to be aligned with the ISSB Standards, the SEC proposes the principle of ISSB Roadmap, and considers to require the list of entities¹² as prescribed in 5.1 to disclose sustainability information in accordance with the ISSB Standards with the consciousness on proportionality considering the context and readiness of Thai ecosystem and transition reliefs. However, the remaining information as indicated to be disclosed in 56-1 One Report including other sustainability-related information (e.g. social aspect) will be as currently required, on comply or explain mechanism. Herewith, the details for implementation will be described as follows:

⁹ Reference: https://www.hkex.com.hk/News/Regulatory-Announcements/2024/240419news?sc_lang=en

¹⁰ Reference: <https://www.hsi.com.hk/eng/indexes/all-indexes/hsci?from=companyhomepages.com>

¹¹ Reference: https://www.hkicpa.org.hk/-/media/HKICPA-Website/New-HKICPA/Standards-and-regulation/SSD/02_Open-for-comment/subrep/s1s2/I2C_s1s2.pdf

¹²Pursuant to ISSB Standards on the sustainability-related financial information disclosure, the reporting entity shall include the consolidated entities as indicated by the International Financial Reporting Standards

5.1 The reporting entity (collectively “the listed companies”) will include:

- (1) listed companies in Thailand including Thai or foreign incorporation¹³ or the company which intends to issue and offer Initial Public Offering (IPO) to the public. In this respect, the issuer and listed companies in LiVEx are excluded;
- (2) Real Estate Investment Trust (REIT) ;
- (3) Infrastructure Trust (Infra Trust);
- (4) Property Fund (PF); and
- (5) Infrastructure Fund (IFF)

5.2 Effective Timeline

Commencing Year ¹⁴ (Financial year)	Reporting entity*
2026	Listed companies categorized in SET50 Index ¹⁵ to report in 2027
2027	Listed companies categorized in SET100 Index ¹⁶ to report in 2028
2029	All listed companies in SET including its IPO to report in 2030
2030	Listed companies in mai including its IPO REIT ¹⁷ , IFF, Infra Trust, and Property Fund to report in 2031

Rationale For listed companies to have sufficient period of time to collect relevant data prior to the start of their reporting duty. In this regards, the SEC has considered the reporting entity and timeline based on the capability and readiness of the listed companies to disclose information compatible with the ISSB Standards.

¹³ Foreign incorporation covers (1) primary listing; and (2) secondary and dual listing

¹⁴ Any company that is not yet required to do so, such company may voluntarily disclose information as an early adoption

¹⁵ means the price movement of 50 large-market capitalization securities with high trading liquidity on the Stock Exchange of Thailand.

¹⁶ means the price movement of 100 large-market capitalization securities with high trading liquidity on the Stock Exchange of Thailand.

¹⁷ In the event that any main asset locates offshore, the sustainability-related information disclosure shall included such assets as well.

5.3 The consideration on the listed companies under SET Index¹⁸ as indicated under 5.2 are as follows:

- Year 2026 for SET50 Index: For any listed company, that is classified as a constituent of SET50 on December 2025 or June 2026 Index Review Period, is required to collect relevant data in financial year 2026 for reporting in 2027.

- Year 2527 for SET100 Index : For any listed company, that is classified as a constituent of SET100 on December 2026 or June 2027 Index Review Period, is required to collect relevant data in financial year 2027 for reporting in 2028.

For further elaboration, once a listed company is classified as a constituent of SET50 or SET100 Index during the above periods of time, the duty of such listed company to disclose sustainability-related information shall remain even if it is declassified from the Index in the subsequent announcements.

Rationale To allow the listed company to have sufficient period of time, at least 6 months, to prepare and collect relevant data at the first stage during the phased-in period. In addition, for avoidance of regulatory arbitrage, this methodology also applies to primary, secondary, and dual listings. (Examples are shown in Attachment 2)

5.4 Limited Assurance

For the disclosure of GHG emission data, the listed companies shall engage and identify the name of verifier, who registered with Thailand Greenhouse Gas Management Organization (Public Organization) (the “TGO”) or has verified in accordance with internationally accepted assurance standards (e.g. ISAE, ISSA 5000 or ISO)

Rationale Assurance is required for GHG emission data to ensure reliability of the information. However, to ensure sufficient availability of assurance providers, both TGO-registered verifiers and other assurance providers, working in accordance with other internationally-accepted assurance standards frameworks, are acceptable.

¹⁸ Index Calculation for Stock Exchange of Thailand Index (SET Index) will be based on a composite index which represents the price movement for all common stocks trading on the SET. There are 2 Index Review Periods per year which is (1) June (during June 1st of the previous year to May 31th of the reviewing year) and (2) December (during December 1st of the previous year to November 30th of the reviewing year)

5.5 Transition Reliefs

Regarding their effective timeline as prescribed in 5.2, the SEC proposes transition reliefs for initial implementation with a one-year period for 5.5.1 and a five-year periods for 5.5.2 to 5.5.5, as guided by the ISSB, as follows:

5.5.1 Comparative reporting: it is not required to be disclosed in the first reporting period since the reporting entity will not have prior year data available for comparison.

5.5.2 Climate-first reporting: during the 5-year period of the transition relief, the reporting entity is eligible to disclose only climate-related information of IFRS S1 and the entirety of IFRS S2¹⁹ (the remaining of sustainability-related information e.g., social aspect, shall continue to be disclosed on the current ‘comply or explain’ mechanism). When the transition expires, the reporting entity shall uplift their disclosure by following the entirety of the ISSB Standards IFRS S1 and IFRS S2. In this regards, this transition relief applies to each reporting entity group as specified in 5.2. For instance, the reporting entity in SET 100 category will be eligible to apply this relief for the first five years of their reporting period until 2032.

5.5.3 Time of reporting: during the 5-year period of this transition relief, the reporting entity is eligible to report its annual sustainability-related financial disclosure at a different time period from its financial statements. For a reporting entity that choose to apply this transition relief, such entity will be eligible to disclose the sustainability-related financial information in 56-1 One Report as specified by the current reporting period (within 3 months after the end of its accounting period). When the transition relief expires, the reporting entity shall report the aforesaid information and submits the 56-1 One Report along with its financial statements and the submission period shall be the same as financial positions and operating results depending on circumstances²⁰:

- For general submission: the audited annual financial statement shall be submitted within 2 months after the end of its accounting period.
- For the submission of Quarter 4 reviewed financial statement prior to submit audited annual financial statement: the audited annual financial statement shall be submitted within 3 months after the end of its accounting period.

¹⁹ For instance, risks and opportunities, strategies for the management of risks and opportunities, and metrics and targets related with climate-change.

²⁰ The submission period of financial positions and operating results as indicated in relevant SEC regulations.

5.5.4 GHG Protocol: For the first five years during the transition relief period, the reporting entity is allowed to use either GHG Protocol 2004²¹ or other international standards and its equivalent. Once the transition relief expires, depends on reporting entity's category (as indicated in 5.2), the reporting entity shall disclose the GHG emission information by applying GHG Protocol 2004. For instance, a reporting entity categorized as SET which is neither SET50 nor SET100, requires to disclose GHG emissions by following GHG Protocol from 2035 onwards.

5.5.5 GHG emissions scope 3²²: For the first five reporting year, the reporting entity is eligible to omit the disclosure of GHG emissions scope 3 (disclose only scope 1 and 2). After the end of transition relief period, the reporting entity shall disclose all scopes (1, 2, and 3) of GHG emissions . For all GHG emissions disclosure, no matter what scopes, the reporting entity shall indicate the name of verifier(s), registered with TGO or otherwise as indicated in 5.4. For example, the reporting entity in SET 100 category, which is required to disclose GHG emission scope 1 and 2 from 2028, shall disclose all scopes starting from 2033 reporting onwards.

Rationale To provide the reporting entity sufficient time to prepare for the proposed regulation. In addition, to ensure that this proposed ISSB Roadmap remains aligned with the global baseline, the SEC will keep up-to-date with future developments of the sustainability standards.

²¹ GHG protocol 2004 (Greenhouse Gas Protocol) is the recognized global standard regarding the accounting and reporting of emissions initiated by World Resources Institute (WRI) and World Business Council for Sustainable Development (Source : <https://ghgprotocol.org/corporate-standard>)

²² GHG emissions are categorized into 3 scopes as follows:

- (1) Scope 1 emissions are direct emissions from company-owned and controlled resources.
- (2) Scope 2 emissions are indirect emissions from the generation of purchased energy, from a utility provider; and
- (3) Scope 3 emissions are all indirect emissions - not included in scope 2 - that occur in the value chain of the reporting company, including both upstream and downstream emissions.

6. Stakeholders / Potential effects

Stakeholders	Positive Impact	Negative Impact
<p>1. The list of entities as indicated in 5.1</p>	<p>The reporting entity that disclose sustainability-related information in accordance with the ISSB Standards, will make the disclosure becomes more transparent and reliable. This will also build up the efficiency of business operation, the opportunities for expanding new market and investment's opportunities, the good reputation, and the confidence of investors and stakeholders of the entire value chain.</p>	<p>Increase in costs may incur for collecting data and building up the readiness to the related personnels including advanced technologies to adjust the business operational procedures and the verification of disclosed information.</p>
<p>2. Shareholders, investors, customers, and business partners</p>	<p>The sustainability-related information is available. In addition, such information is reliable, accountable, and comparable so that the stakeholders are able to use along their business or investment decision.</p>	<p>n/a</p>

Public Consultation
on the Principle of Thailand Sustainability Disclosure Roadmap regarding
International Sustainability Standards (ISSB Roadmap)

General Information

Occupation/Status

- Listed company
- Real Estate Investment Trust (REIT)
- Infrastructure Trust (Infra Trust)
- Property Fund (PF)
- Infrastructure Fund (IFF)
- Financial Advisor
- Legal Advisor
- Auditor
- Institutional Investor
- Retailed Investor
- Others (please indicate) _____

Name _____

Company/Organisation _____

Position _____

Tel./e-mail _____

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Consent Decline

In case of cancellation the consent or exercise the right, please kindly contact e-mail: DPO@sec.or.th

Please submit the public consultation to
Sustainable Development Department and Fund Raising Policy Department
The Securities and Exchange Commission, Thailand
333/3 Vibhavadi-Rangsit Road, Chomphon, Chatuchak Bangkok 10900, Thailand
Telephone: 1207 or email : esg-sec@sec.or.th

The SEC appreciates your kind cooperation on this public consultation

Public Consultation

Do you agree with the principle of ISSB Roadmap?

<p>1. The reporting entity is required to disclose in the reporting frame in line with the ISSB Standards. However, the disclosure on other information as prescribed in 56-1 One Report beyond IFRS S1 and S2 will remain unchanged (details as prescribed in 5.1).</p>	<p>Agree</p>	<p>Disagree</p>
<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/> <hr/>		
<p>2. The implementation period for disclosing information in accordance with ISSB Standards shall be on phased-in approach (details as prescribed in 5.2).</p>	<p>Agree</p>	<p>Disagree</p>
<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/> <hr/>		
<p>3. The consideration on the listed companies as the reporting entity required to disclose information according to ISSB Standards under SET Index (details as prescribed in 5.3).</p>	<p>Agree</p>	<p>Disagree</p>
<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/>		

<p>4. The limited assurance for the disclosure on GHG emissions (details as prescribed in 5.4).</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/>		
<p>5. Transition reliefs (details as prescribed in 5.5).</p>		
<p>5.1 The comparative Reporting: The relief will be applied on the first reporting period on providing comparative information.</p>	<p>Agree</p>	<p>Disagree</p>
	<input type="checkbox"/>	<input type="checkbox"/>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/>		
<p>5.2 Climate-first reporting: During the transition relief period of each reporting entity, the entity is required to disclose the information by following ISSB Standards IFRS S1 only to the extent that is related to climate and IFRS S2 entirely. Once the relief expires, the reporting entity shall uplift their disclosure by following ISSB Standards IFRS S1 and IFRS S2 (details as prescribed in 5.5.2).</p>	<p>Agree</p>	<p>Disagree</p>
	<input type="checkbox"/>	<input type="checkbox"/>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/>		

<p>5.3 Timing of Reporting: During the transition relief period of each reporting entity, the reporting entity is eligible to report its annual sustainability-related financial disclosure in the different period of time from its related financial statements. Once the relief expires, the reporting entity shall report its sustainability-related financial information in the same timeframe as reports on financial positions and operating results depending on circumstance (details as prescribed in 5.5.3).</p>	<p>Agree</p>	<p>Disagree</p>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>
<p>5.4 GHG Protocol: During the transition relief period of each reporting entity, the reporting entity is eligible to apply either GHG Protocol 2004 or other international standards and its equivalent. Once the relief expires, the entity shall disclose the GHG emission information by applying GHG Protocol 2004 (details as prescribed in 5.5.4).</p>	<p>Agree</p>	<p>Disagree</p>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>

<p>5.5 GHG Emission scope 3: During the transition relief period, the reporting entity is eligible to omit GHG emissions scope 3 and disclose only scope 1 and 2. After that, the reporting entity shall disclose all scopes without relief. In this regard, the reporting entity shall identify the name of verifier, who is either registered with TGO or verified the information in accordance with other acceptable international standards (details as prescribed in 5.5.5)</p>	<p>Agree</p>	<p>Disagree</p>
<p style="text-align: center;"><input type="checkbox"/></p>	<p style="text-align: center;"><input type="checkbox"/></p>	<p style="text-align: center;"><input type="checkbox"/></p>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/> <hr/> <hr/>		
<p>6. The arrangement of capacity building (e.g. seminar, workshop) in order to enhance the understanding of the ISSB Standards for the benefit of the disclosure.</p>	<p>Agree</p>	<p>Disagree</p>
<p style="text-align: center;"><input type="checkbox"/></p>	<p style="text-align: center;"><input type="checkbox"/></p>	<p style="text-align: center;"><input type="checkbox"/></p>
<p>The additional recommendations and observations</p> <hr/> <hr/> <hr/> <hr/>		
<p>7. Additional recommendations and observations (if any)</p> <hr/> <hr/> <hr/> <hr/>		