SDG IMPACT MEASUREMENT ON CLIMATE ACTION FOR THAI LISTED COMPANIES

7 August 2025 | Bangkok, Thailand
Presented by UNDP& ERM-Siam Co. Ltd.

AGENDA DAY 1

8.30-9.00	**Registration**
9.00-9.15	**Agenda 1: Opening Remarks**
9.15-9.30	**Ice-Breaking Activities** • Self-Introductions • Sharing of Expectations

9.30-10.30	**Agenda 2: Introduction SDGs and ESG**
	• Importance of Impact Measurement and Management (IMM) and Linkage to Risks and Opportunities to Businesses
	• SDG Impact Standards for Enterprises
	  • Strategy, Management Approach, Transparency and Governance
	  • Alignment to IFRS S1-S2 Standards

10.45-11.00	Coffee Break
11.00-11.30	**Agenda 3: IMM Framework Steps 1-3** • Step 1: Understanding Impact and IMM • Step 2: Identifying Stakeholders through Stakeholder Mapping, and Stakeholder Engagement • Step 3: Prioritizing Sustainability Topics through Double Materiality Analysis (Considering for both Impacts to Stakeholders and Financial Impacts to Businesses)
11.30-12.15	**Group Activities 1** • Strategy planning through stakeholder mapping and materiality analysis
12.15-13.15	Lunch

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AGENDA DAY 1

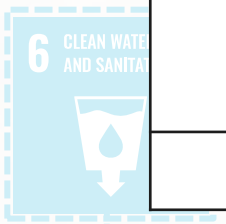
13.15-14.00	**Agenda 4: IMM Framework Step 4**
	• Step 4: Planning for Impacts
	  • Theory of Change
	  • Target Setting (for Management of Impacts from Climate Change)

14.00-14.45	**Group Activities 2**
	• Impact Lab: Module 1
	  • Developing Impact Value Chain/ Theory of Change
	  • Target Setting

14.45-15.00	Afternoon Break

15.00-16.00	**Agenda 5: IMM Framework Step 5 (Part 1/4)**
	• Step 5: Measuring Impact
	  • Understanding of Impacts from Climate Change
	  • Climate-related Risks and Opportunities to Businesses
	  • Overview of Qualitative Assessment of Climate-related Risks and Opportunities

16.00-16.30	Recap and Summary



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Training Materials

Opening Remarks

Ice Breaking

Introduction (10 mins)

In your group, take turns sharing the following (~1 -2 mins per person):

- **Your name**
- **Your company and sector**
- **Your current role/function**
- **One expectation you have from this training**
- **One climate-related activity or policy your company has already done (or is planning to do)**

Introduction to Presenters and Facilitators

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SDG-L & Private Sector
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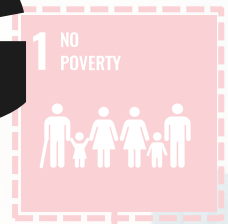
What is sustainability?

Introduction to SDGs & ESG

Agenda 1



What is sustainability?

What is sustainability?

United Nations

"Meeting the needs of the **PRESENT WITHOUT COMPROMISING** the ability of **FUTURE** generations to meet their own needs."

Sustainability | United Nations

WWF

"An activity is considered sustainable if it can be **CONTINUED IN THE SAME WAY LONG INTO THE FUTURE**; in other words, if it's able to be sustained."

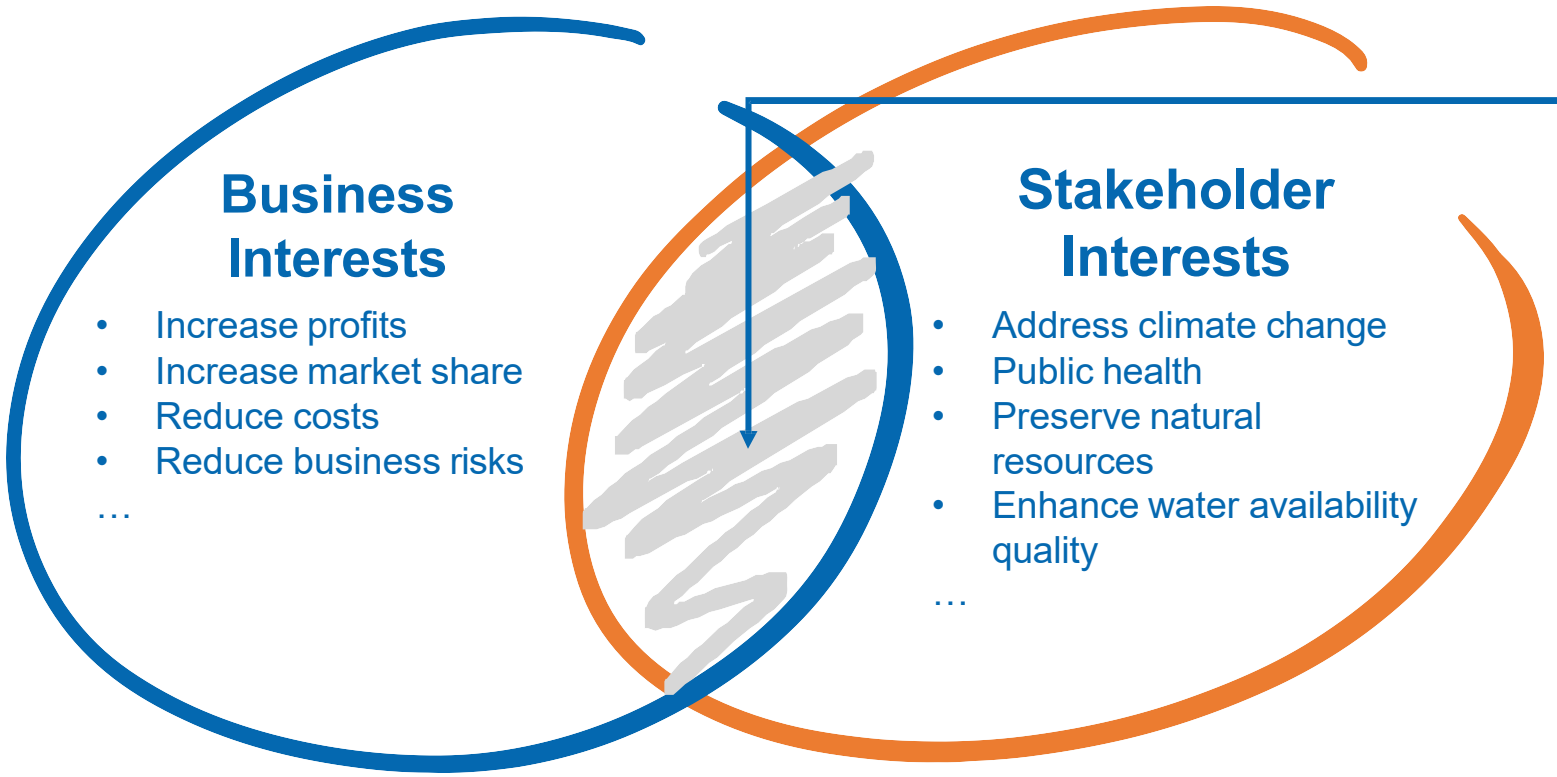
Sustainability 101: What is Sustainability? | Blog Posts | WWF

ERM

"Sustainability is a commitment to supporting **SOCIO-ECONOMIC DEVELOPMENT** that meets the needs of the **PRESENT WITHOUT COMPROMISING** the ability of **FUTURE** generations to meet their own needs."

Sustainability at ERM

What is Business & Sustainability?



Business Interests

- Increase profits
- Increase market share
- Reduce costs
- Reduce business risks

…

Stakeholder Interests

- Address climate change
- Public health
- Preserve natural resources
- Enhance water availability quality

…

Sustainability Sweet Spot

- New products and services
- New markets
- New processes
- New business models

…

Source: The Triple Bottom Line: How Today's Best-Run Companies Are Achieving Economic, Social and Environmental Success – and How You Can Too Hardcover – November 4, 2013, by Andrew Savitz

Terms Explained: Sustainability?

=

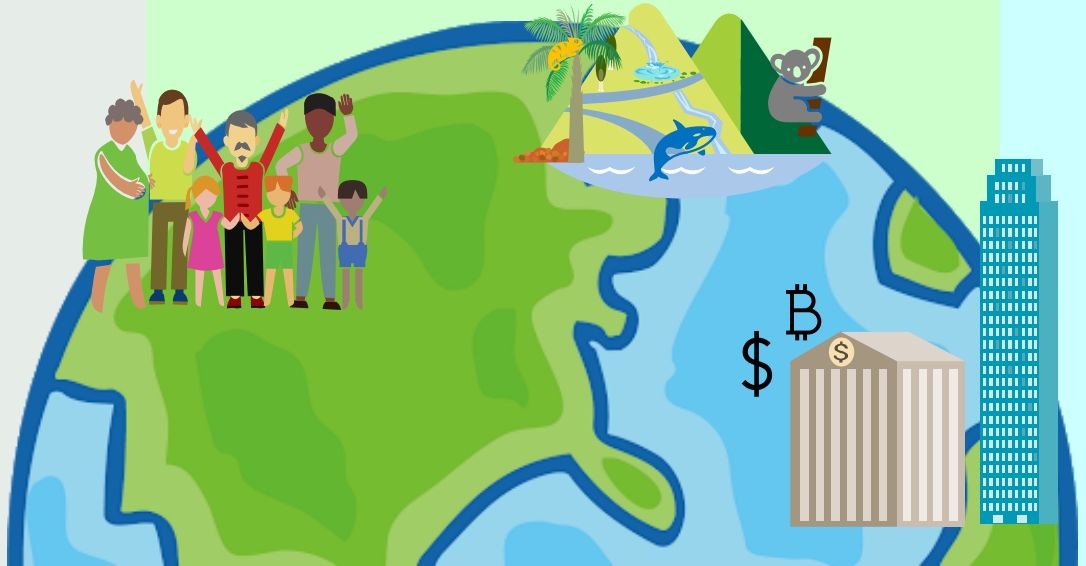
Trends of Sustainable Investment

Traditional Investing	Responsible Impact Investing	Sustainable Impact Investing	Thematic Impact Investing	Impact First Investing	Philanthropy
Competitive Returns	ESG Risk Management	ESG Opportunities	Maximum-Impact Solutions		
Seeks financial returns regardless of Environmental, Social or Governance (ESG) factors	Investments are screened out based on ESG risk	Sustainability factors and financial returns drive investment selection	Targeted themes and financial returns drive investment selection	Social and environmental considerations take precedence over financial returns	Financial returns disregarded in favor of social and environmental solutions
	Negative Screens: Tobacco Alcohol Weapons Gambling Pornography Nuclear Energy	**Factors Considered:** Carbon footprint Resource use Waste reduction Compensation Product safety Gender equality	**Solutions For:** Climate change Population growth Urbanization Water scarcity Food systems	**Support For:** Innovation & Risk Taking Proof of Concept/Pilots Enabling Environments Commercial Capital Leverage	

What?

Why?

How?



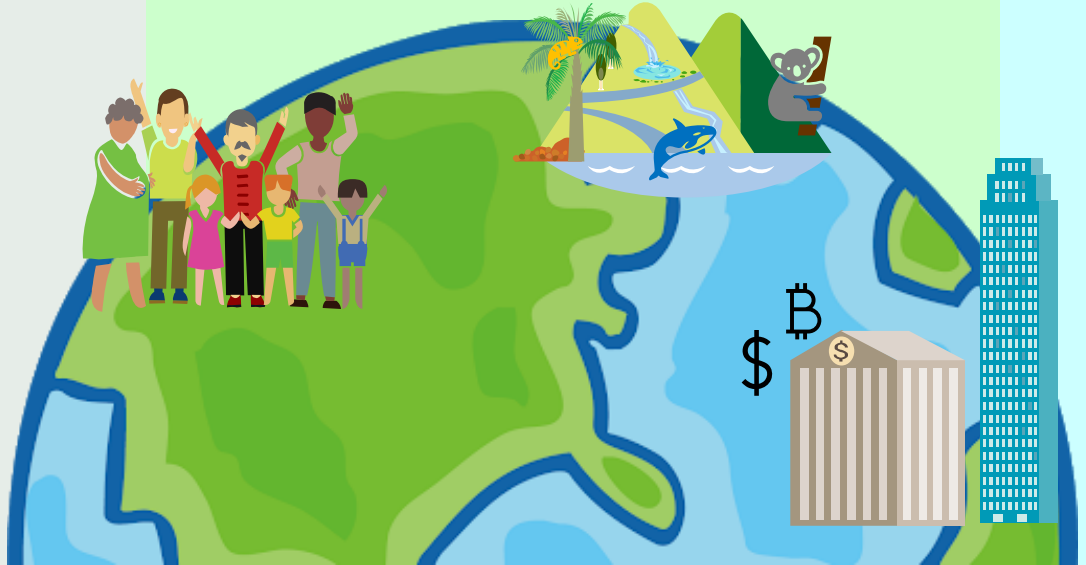
What?

Why?

How?

SDGs

ESG



What are SDGs?

2030 Agenda for Sustainable Development

05 DIMENSIONS

17 GOALS

169 TARGETS

231 INDICATORS

> The next 5 years will be critical for action. Those organizations that show **leadership on the SDGs** will be the most likely to **win the support of their stakeholders**, including investors, regulators, consumers, collaborators and society at large.

Source: Price Waterhouse Coopers (2019), "Creating a strategy for a better world", https://www.pwc.com/gx/en/sustainability/SDG/sdg-2019.pdf

What are Sustainable Development Goals?

The SDGs and related targets were designed to stimulate action in areas of critical importance for humanity and the planet: **people, planet, prosperity, peace and partnership.**

People

We are determined to end poverty and hunger, in all their forms and dimensions, and to ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment.

Planet

We are determined to protect the planet from degradation, including through sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change, so that it can support the needs of the present and future generations.

Partnership

We are determined to mobilize the means required to implement this Agenda through a revitalised Global Partnership for Sustainable Development, based on a spirit of strengthened global solidarity, focused in particular on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people.

Prosperity

We are determined to ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social and technological progress occurs in harmony with nature.

Peace

We are determined to foster peaceful, just and inclusive societies which are free from fear and violence. There can be no sustainable development without peace and no peace without sustainable development.

Resource: Transforming our world: the 2030 Agenda for Sustainable Development | Department of Economic and Social Affairs

Thailand's Progress in SDGs

Thailand ranks 1st in ASEAN, 3rd in Asia, and 43rd globally in the 2025 SDG Index. However, most goals are challenging with progress mostly stalled or small improvements, indicating huge gaps.

Resource: SDG News Archives | SDG Move

The Role of Private Sector in 2030 Agenda

1 NO POVERTY

Create decent jobs and inclusive supply chains that support low-income communities

2 NO HUNGER

Food and agri-businesses can provide fair contracts, training, and technology access.

3 GOOD HEALTH

Offer health insurance and promote occupational safety and mental well-being.

4 QUALITY EDUCATION

Invest in vocational training and lifelong learning.

5 GENDER EQUALITY

Promote gender diversity in leadership and equal pay.

6 CLEAN WATER AND SANITATION

Reduce water consumption in operations and adopt sustainable water management practices.

7 RENEWABLE ENERGY

Invest in clean energy solutions and improve energy efficiency in production.

8 GOOD JOBS AND ECONOMIC GROWTH

Plays a central role in creating decent jobs with fair wages and conditions.

9 INNOVATION AND INFRASTRUCTURE

Adopt green technologies and invest in resilient infrastructure.

10 REDUCED INEQUALITIES

Ensure inclusive hiring and supplier diversity.

11 SUSTAINABLE CITIES AND COMMUNITIES

Promote sustainable buildings and transport solutions.

12 RESPONSIBLE CONSUMPTION

Adopt sustainable practices and integrate sustainability information into reporting

13 CLIMATE ACTION

Conduct climate risk assessments and commit to net-zero targets.

14 LIFE BELOW WATER

Businesses in shipping, fishing, and plastics can reduce waste and invest in ocean-friendly practices.

15 LIFE ON LAND

Ensure deforestation-free supply chains and invest in land restoration.

16 PEACE AND JUSTICE

Adopt strong anti-corruption and human rights policies.

17 PARTNERSHIPS FOR THE GOALS

Effective public, public-private and civil society partnerships

THE GLOBAL GOALS
For Sustainable Development

Business Opportunities in 2030 Agenda

05 DIMENSIONS

17 GOALS

169 TARGETS

231 INDICATORS

Achieving the **SDGs** will generate at least **$12 trillion** in opportunities.

- Reducing risks
- Securing license to operate
- Regaining confidence
- Strengthening value chains
- Valuing brands

Source: Better Business, Better World, 2016

What is ESG?

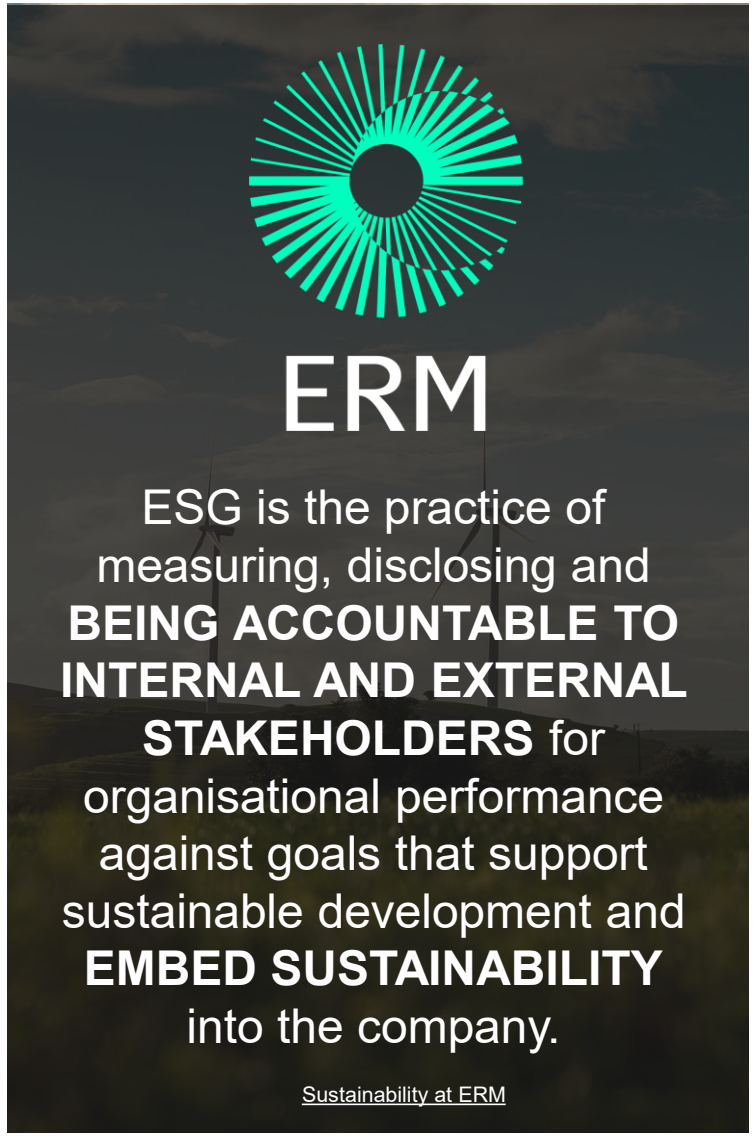
What is ESG?

ESG is **CENTRAL TO CORPORATE STRATEGY,** not just a side initiative and must be embedded across the business, helps companies satisfy stakeholders, **MANAGE RISK,** improve operations, attract talent, and **DRIVE LONG-TERM VALUE.**

Why sustainability is crucial for corporate strategy | World Economic Forum

A company's **ABILITY TO SUSTAINABLY MANAGE** its resources, relationships, dependencies, and impacts across its entire business ecosystem, maintaining access to financial, human, and natural resources.

IFRS - ISSB describes the concept of sustainability and its articulation with financial value creation, and announces plans to advance work on natural ecosystems and just transition



ESG is the practice of measuring, disclosing and **BEING ACCOUNTABLE TO INTERNAL AND EXTERNAL STAKEHOLDERS** for organisational performance against goals that support sustainable development and **EMBED SUSTAINABILITY** into the company.

Sustainability at ERM

ESG in Practice

Environmental, Social, and Governance (ESG) are the three pillars to measure the sustainability or ethical impact of an enterprise.

Environmental

How does the enterprise interact with the environment?

- Greenhouse gas emissions
- Resource use (energy, water, land)
- Waste management
- Animal welfare
- Supply chain management

Social

How does the enterprise engage with the community?

- Human rights
- Health and safety
- Commitment to community and customers
- Workforce learning & development, diversity, benefits and conditions

Governance

How does the enterprise manage itself?

- Board structure and functions
- Compensation policies
- Shareholder rights
- Bribery and corruption

ESG is a risk-management approach focused on enterprise/portfolio value.

- **How the world impacts me** (i.e., outside-in impacts and risks).
- Goal of **creating enterprise or portfolio value,** regardless of whether this destroys system value.

Sources: PRI and IFC, https://ifc-org.medium.com/the-difference-betweenesg-and-impact-investing-and-why-it-matters-8bf459b3ccb6; OECD, https://www.oecd.org/finance/ESG-Investing-Practices- Progress-Challenges.pdf

ESG Trends in 2025

ERM Sustainability Institute 2025 Annual Trends Report

Responding to climate change

Valuing human capital

Integrating ESG

Safeguarding natural systems

Streamlining sustainability disclosure

Building sustainable and resilient supply chains

Enabling sustainable consumption and production

Applying technology to sustainability

Respecting fundamental rights

Navigating the evolving political landscape

Resource: Annual Trends Report 2025

We will focus on these 4 trends for this training as they are most relevant to the training topics.

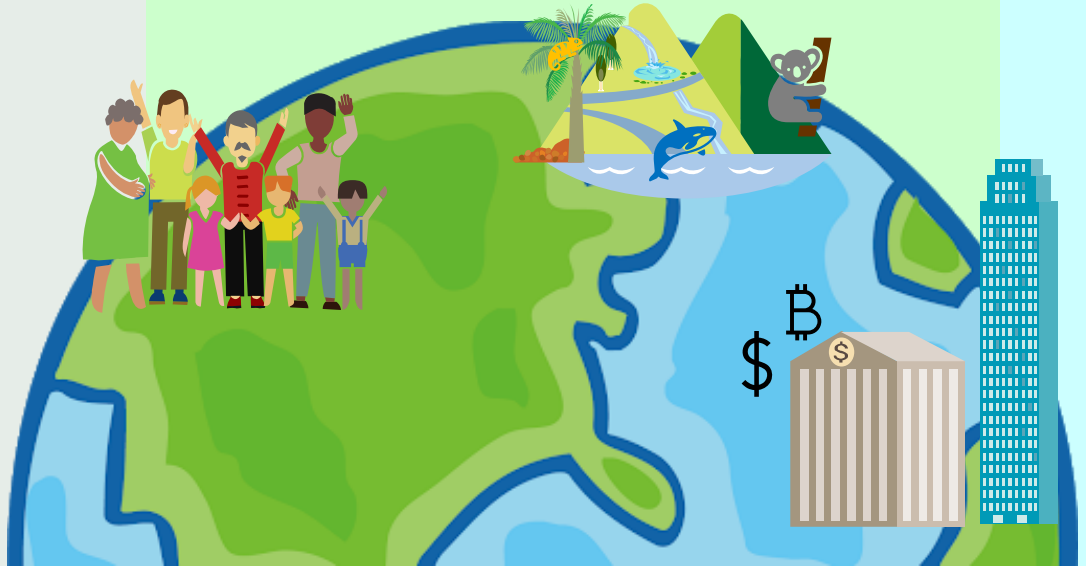
What?

Why?

How?

SDGs

ESG



Why are SDGs important to businesses?

Creating Value for Business & Their Stakeholders

Suppliers

Increases supply chain resilience and safeguards against disruptions.

Shareholders

Unlocks new market opportunities worth.

Communities

Manages risks and secures with strong community relations.

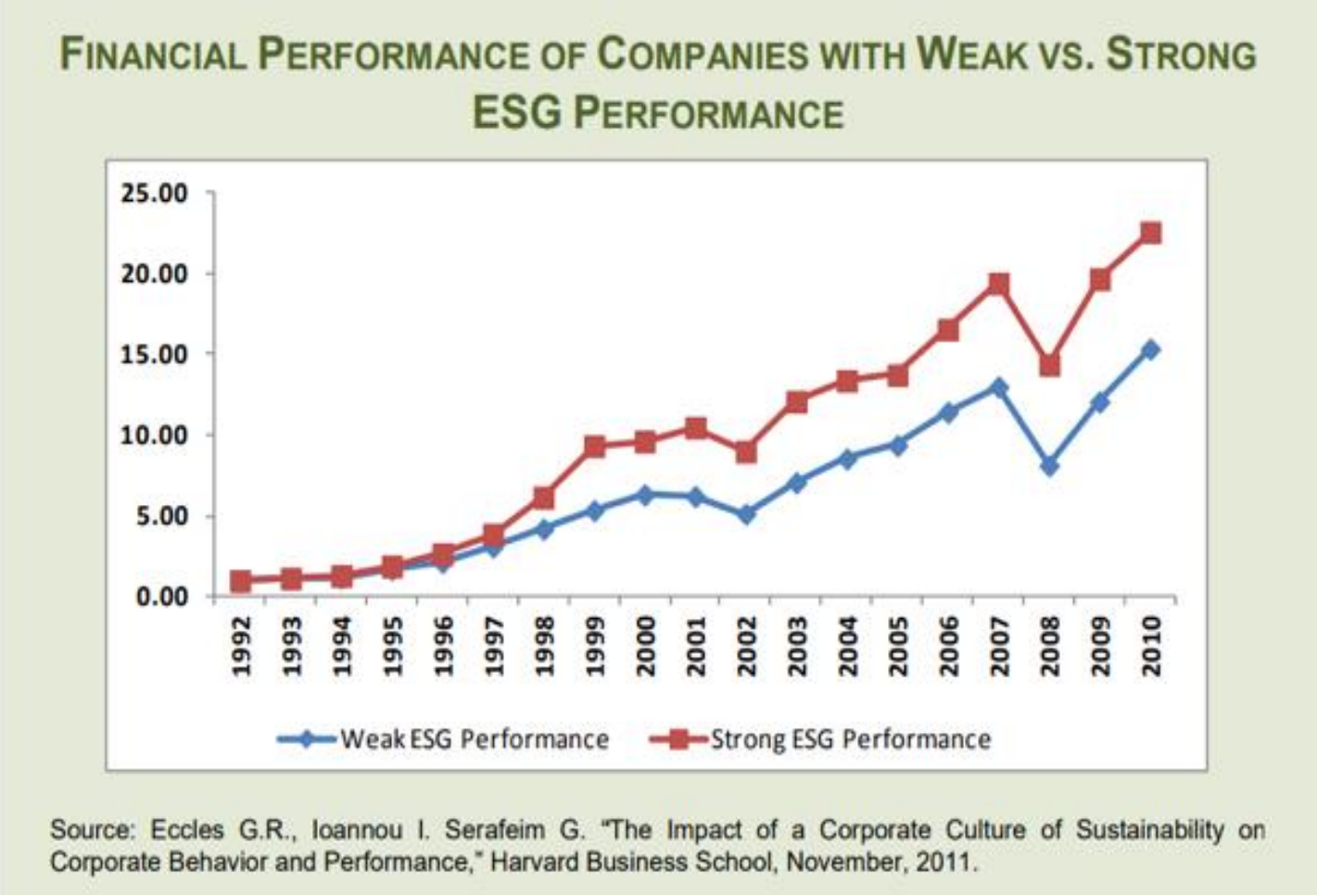
Employees

Recruit and retain talent employers.

Consumers

Growing consumer preference for ESG influences business responses.

Financial Returns for Businesses

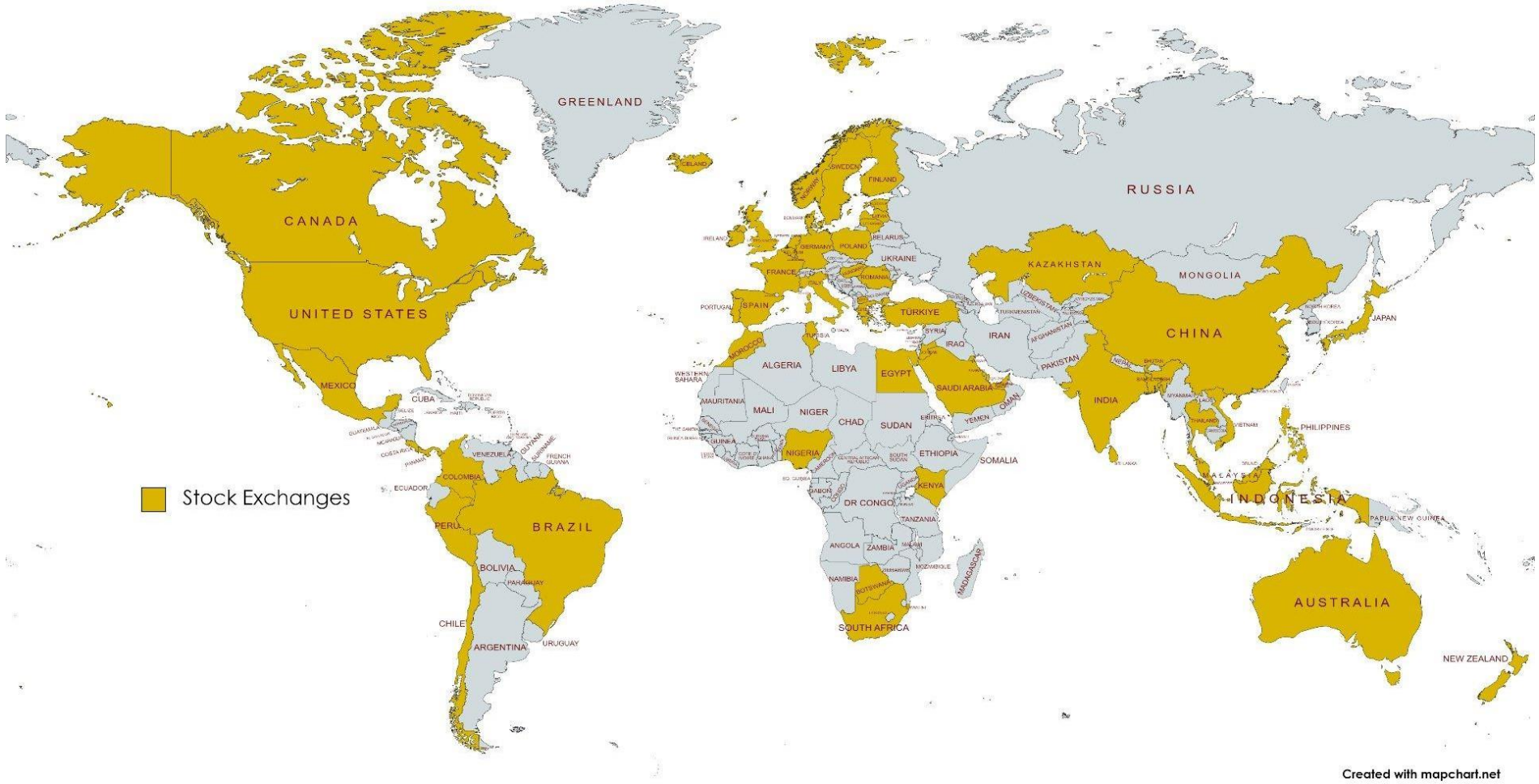


Source: Eccles G.R., Ioannou I. Serafeim G. "The Impact of a Corporate Culture of Sustainability on Corporate Behavior and Performance," Harvard Business School, November, 2011.

- Business and Investment Opportunities
- Effectively Risk Management
- Enhance Reputation
- Strengthen Stakeholder Relations
- Anticipate Future and Policy Developments
- Stabilize Societies and Markets

New Regulation & Policy Frameworks

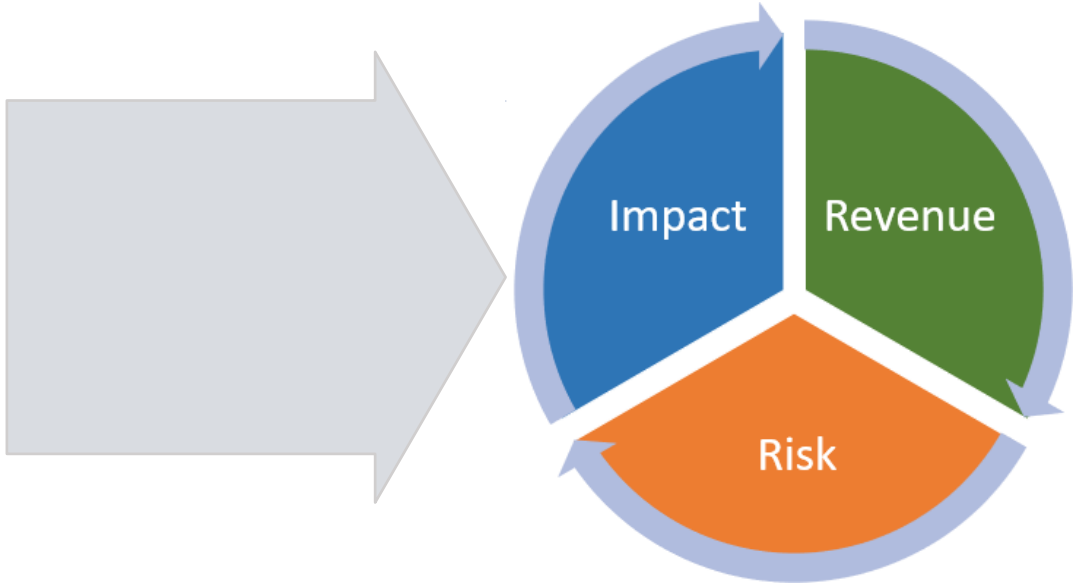
60 stock exchanges around the world have published guidance on ESG and SDG reporting



SDG Impact Investors

- 73% of impact investors use SDGs as the main **reference** for *Impact Management and Measurement* **resources.**

SDGs
as substantial component for Business Decision Making



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PwC's Investor Survey 2023

94%

of investors surveyed believe corporate reporting contains at least some level of unsupported sustainability claims (i.e., greenwashing)

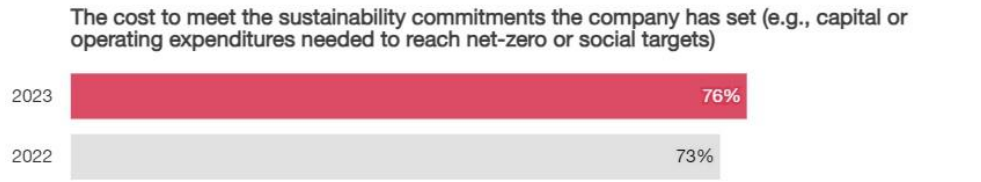
https://www.pwc.com/gx/en/issues/c-suite-insights/global-investor-survey.html

Investors want to see these reported

1 of 4

Investors want companies to report the costs and road map to achieve their sustainability commitments...

Share of investors who say it's important to report:

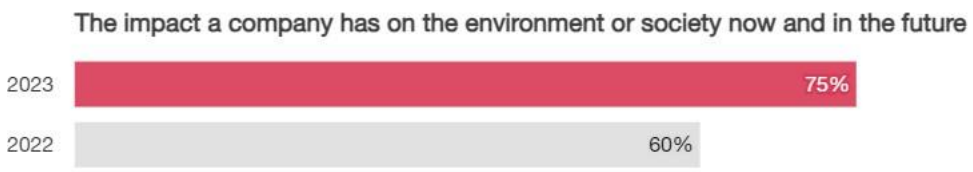


Note: Showing only 'Important' and 'Very important' responses
Source: PwC's Global Investor Survey 2023, PwC's Global Investor Survey 2022

3 of 4

Investors also want to know the impact that the company has on society and the environment...

Share of investors who say it's important to report:



Note: Showing only 'Important' and 'Very important' responses
Source: PwC's Global Investor Survey 2023, PwC's Global Investor Survey 2022

2 of 4

...and for companies to consider the impact of the risks and opportunities on their financial statements.

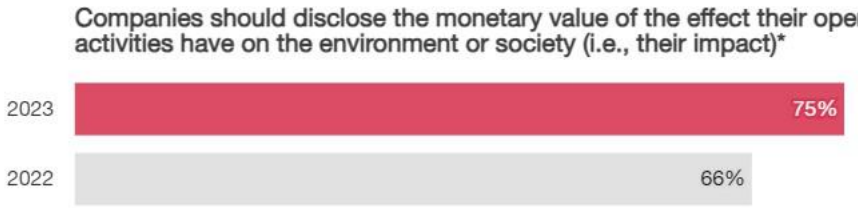
Share of investors who say it's important to report:

Note: Showing only 'Important' and 'Very important' responses
Source: PwC's Global Investor Survey 2023, PwC's Global Investor Survey 2022

4 of 4

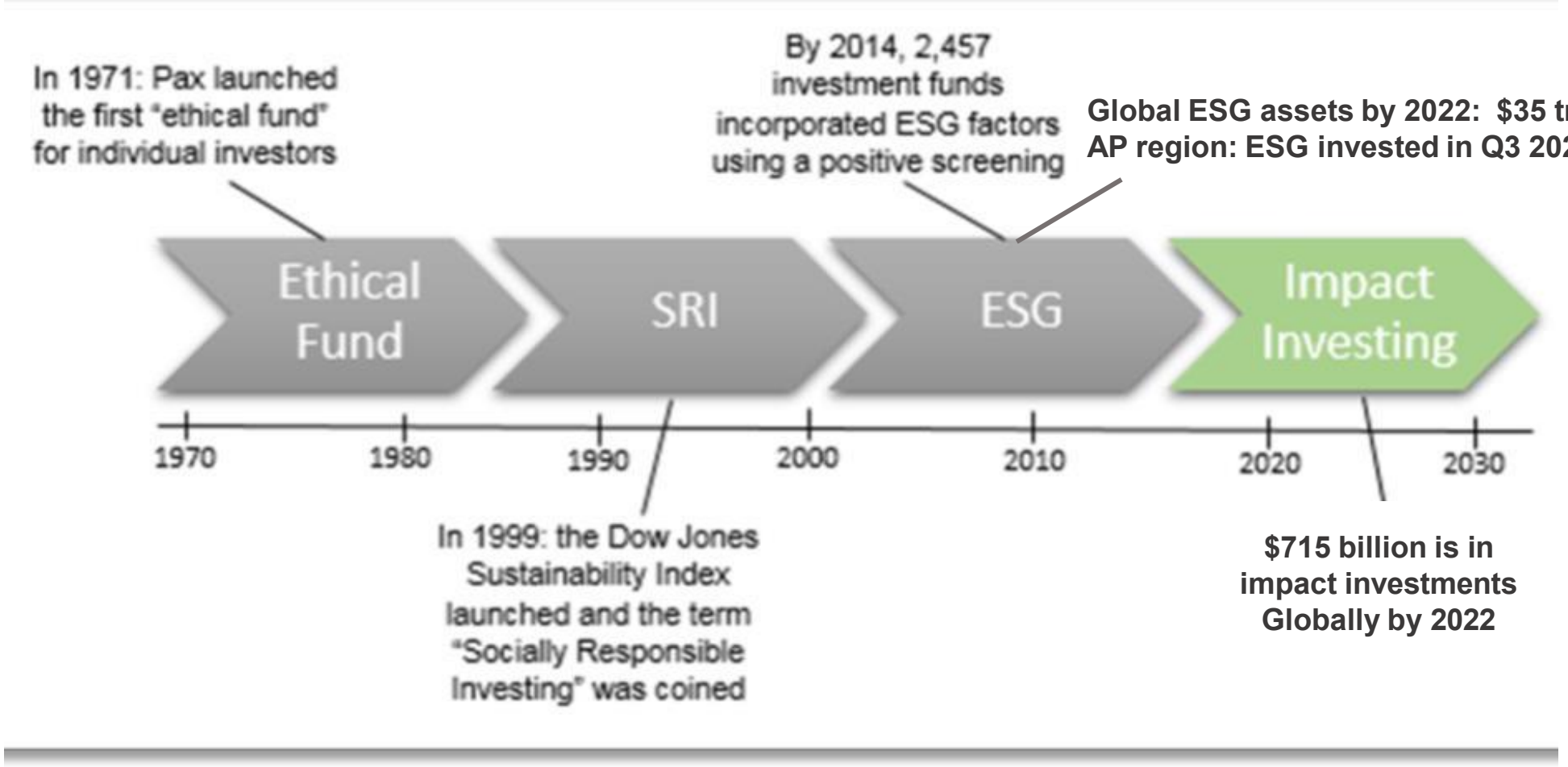
...and for companies to disclose the monetary value of their impact.

Share of investors who agree:



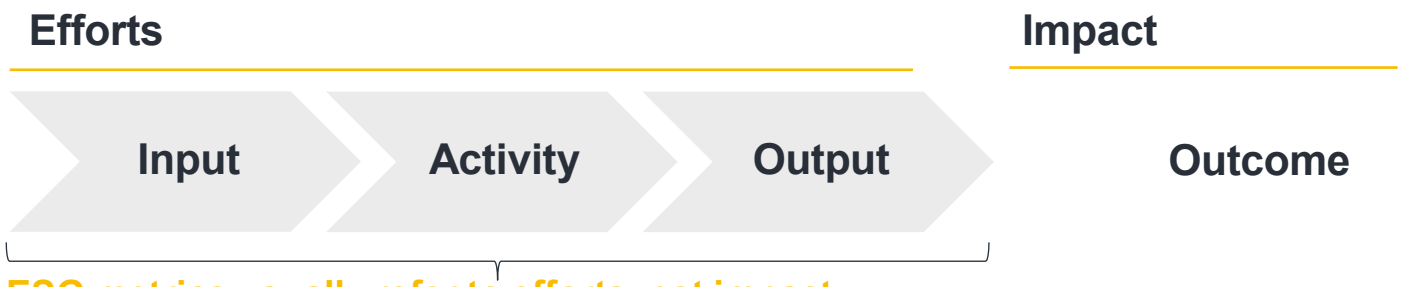
https://www.pwc.com/gx/en/issues/c-suite-insights/global-investor-survey.html

Impact in the Private Sector



Moving from ESG to Impact

ESG data typically measures '**efforts**', based on evidence that those efforts are likely to create positive impact or mitigate negative impact over time. This is a **practical and essential** part of overall impact management. It is the floor or the "on-ramp".



ESG metrics usually refer to efforts, not impact:

According to an NYU study, 92% of the **'S' indicators** in use today measure companies' efforts, such as: ?

- Issuing policies or commitments;
- Conducting audits, risk assessments, or training;
- Participating in membership organizations or other collaborations; ?
- Engaging stakeholders.

'G' indicators, by nature, are activities too.

A larger portion of **'E' indicators** measure outcomes – but typically not in the context of the other dimensions ?

Source: "Putting the "S" in ESG: Measuring Human Rights Performance for Investors, NYU Stern, March 2017

Why is ESG important to businesses?

Why is ESG important to businesses?

- Growing Demand
- Financial Performance
- Risk Mitigation
- Making a better impact

Resource: ESG Investing: What It Is, How It Works, and Why It Matters

Why is ESG important to businesses?

The five key areas show how sustainability can translate to tangible improvements in the bottom line, brand reputation, and overall operational efficiency.

1. **Enhance brand reputation**
2. **Access to new markets**
3. **Reduce risk and increase resilience**
4. **Drive innovation for a competitive advantage**
5. **Improve stakeholders relationships**

Resource: Understanding what sustainability is and why it matters | fsc.org

ESG and Sustainability-related Risks and Opportunities

What are sustainability-related risks and opportunities?

IFRS®

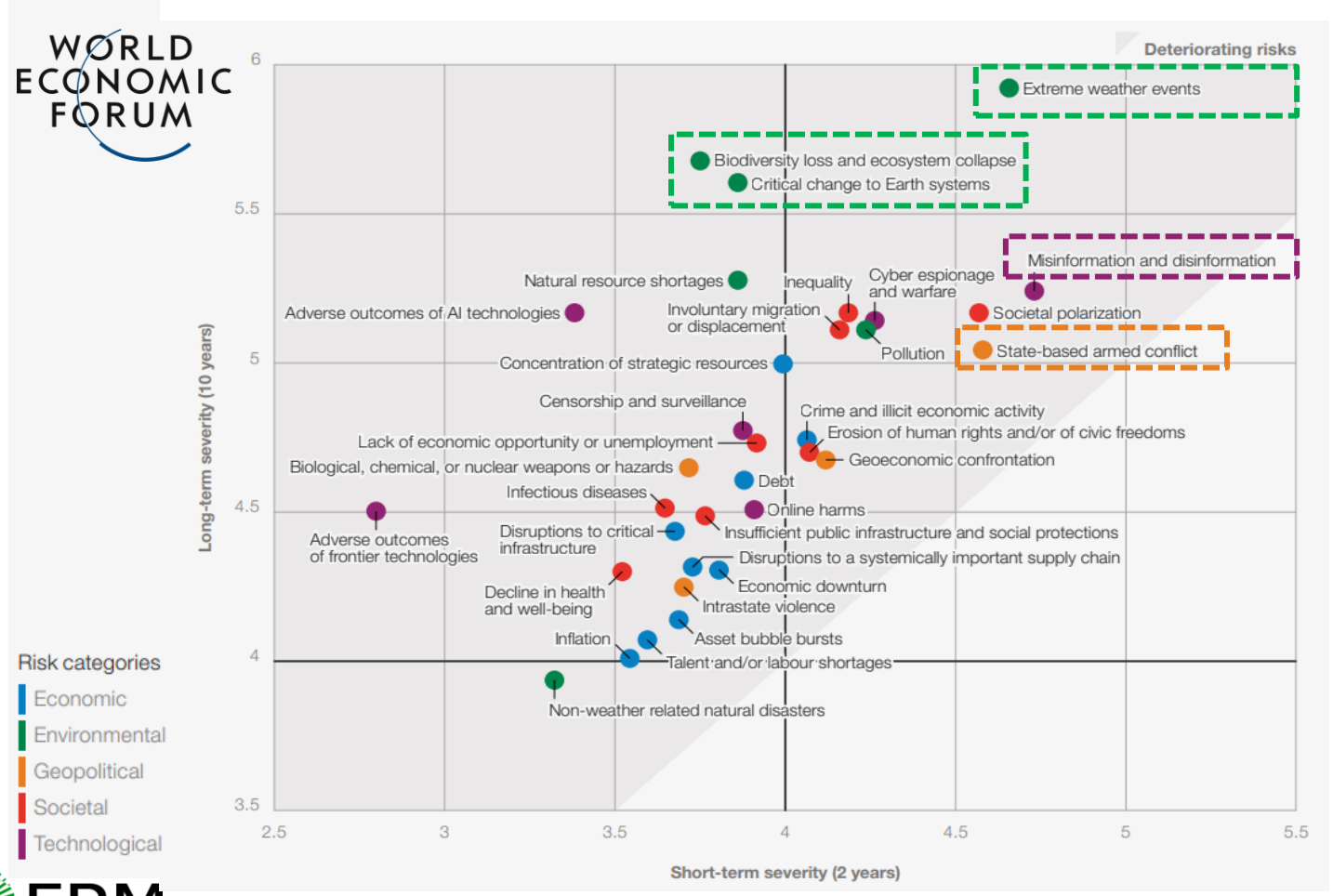
Risks/Opportunities that could reasonably be expected to affect the entity's cash flows, access to finance or cost of capital, and arise out of the interactions between an entity and its stakeholders, society, the economy and the natural environment throughout the value chain.

ERM

Resource: Sustainability-related risks and opportunities and the disclosure of material information

World Economic Forum: Global Risk Report 2025

- 2 yrs risk landscape shows high severity for extreme weather events, misinformation and disinformation, and state-based armed conflict.
- 10 yrs risk landscape shows that most significant risks are related to environmental drivers



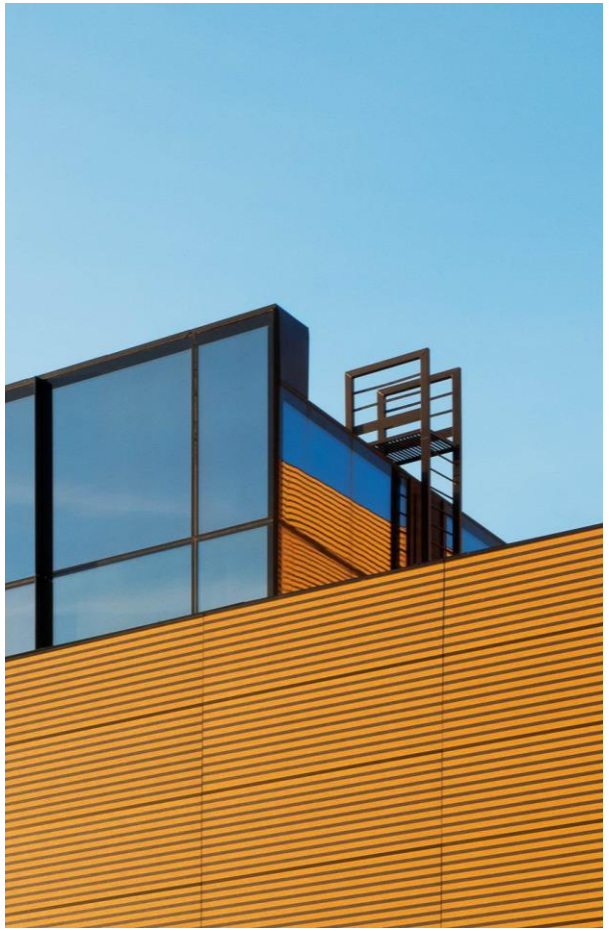
Recommended actions

- Adaptation plan for extreme weather events
- GHG emissions reduction plan
- Innovate and commercialize alternative sustainable products
- Nature risk assessment and biodiversity management plan

Resource: WEF_Global_Risks_Report_2025.pdf

Why sustainability-related risks and opportunities important to businesses?

"Sustainability-related risks and opportunities could reasonably affect an entity's prospects."



- **Financial Impact** through cash flows and access to finance.
- **Influence on Business Model, Strategy, and Operations.**
- **Stakeholder Expectations** for companies to identify, assess, and disclose how sustainability issues affect their performance.
- **Regulatory and Market Trends** that help companies remain competitive and avoid legal or reputational risks.
- **Value Chain Dependencies** on ecosystems, communities, and natural resources, which can create risks and/or opportunities across the value chain.

SDGs & ESG are equally important to businesses

SDGs + **ESG**

To **maximize positive outcomes** and **minimize negative impacts** on society and the environment

To **manage risks** and **improve long-term financial performance** by addressing ESG related issues.

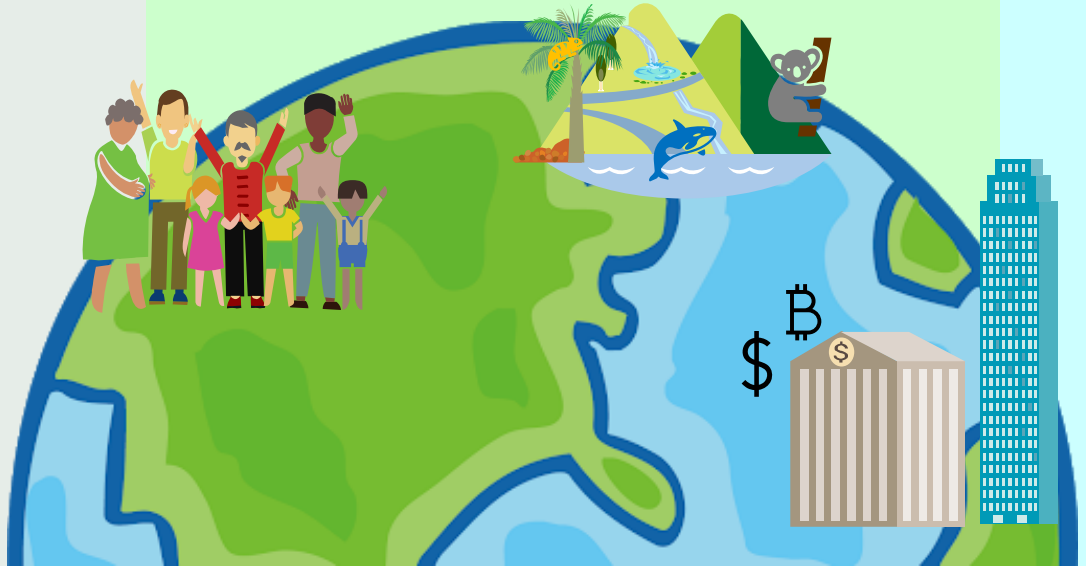
What?

Why?

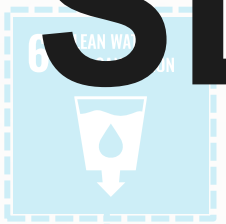
How?

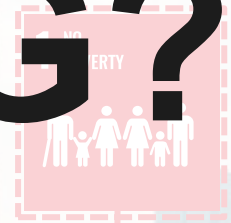
SDGs

ESG



How to achieve SDGs and ESG?





How to achieve SDGs and ESG?

SDGs + **ESG**

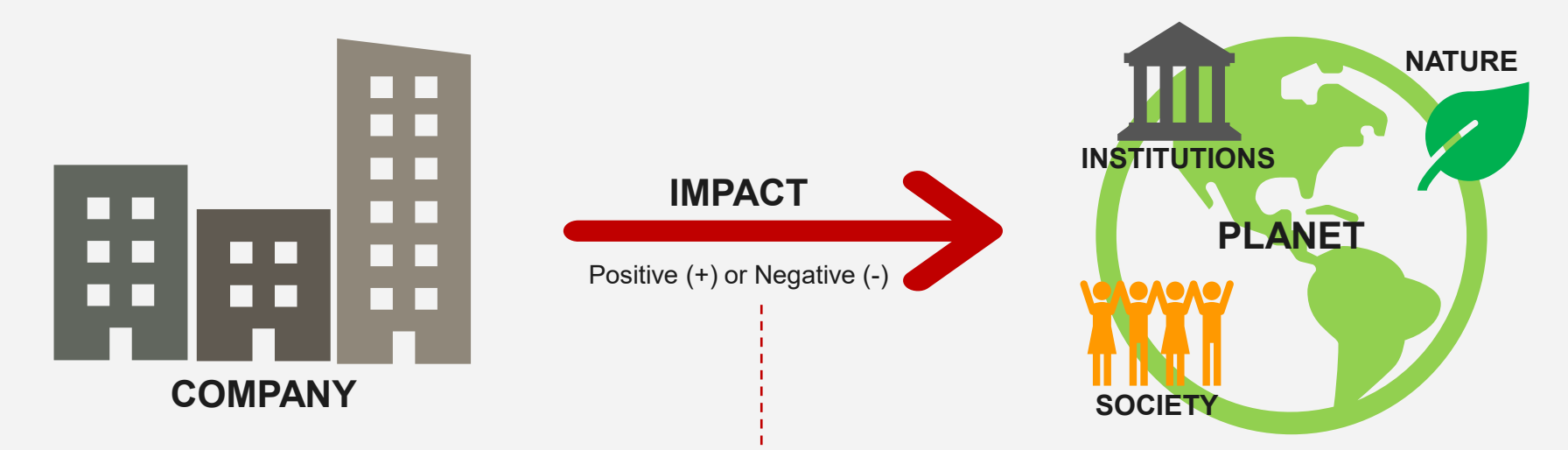
SDG Impact Standards a guide for the Impact Measurement and Management (IMM) framework to identify and measure the positive and negative effects of a company's actions on people and the planet, figuring the mitigate negative impacts and maximize positive in alignment with the SDGs.

IFRS S1-S2 Standards require an entity to disclose information about its sustainability-related and climate-related risks and opportunities that is useful to primary users of general purpose financial reports in making decisions relating to providing resources to the entity.

IMM and SDG Impact Standards

What is IMM?

IMM : Impact Measurement and Management refers to identifying **impacts**, to mitigate the negative and maximize the positive in alignment with one's goal.

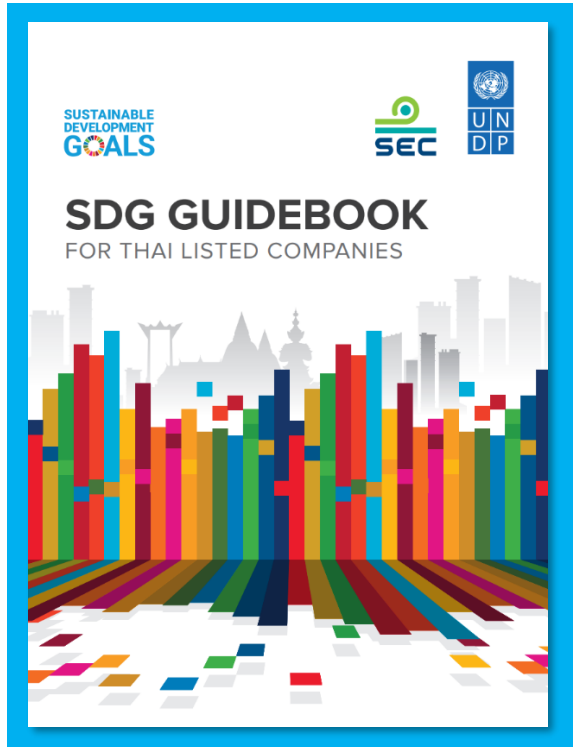


Impact measurement involves **quantifying effects directly** or **indirectly** attributable to a company's actions.

Impact management involves **setting up systems and processes** that gear a business for successfully **meeting its impact goals**.

Summarize IMM process from SDG Guidebook

IMM Framework	
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability
Step 2	**Identifying and engaging with stakeholders** - Conducting stakeholder mapping - How to engage with stakeholders along the value chain
Step 3	**Prioritizing impacts** - Materiality analysis - Mapping and prioritizing SDGs along the business value chain - Business setting goals - Five dimensions of impact for each goal
Step 4	**Planning for impact** - Developing an impact value chain - Selecting indicators - Setting baselines and targets
Step 5	**Measuring impact and integrating impact into business practices** - Monitoring results and collecting data - Integrating SDGs and impact into business practices and decision-making - Managing impact risks - Reinforcing the company's commitment to impact through governance practices
Step 6	**Reporting progress on impact in line with the One Report**



The SDG Guidebook for Listed Companies a practical guideline for listed companies to integrate SDGs into their operations and strategies, as well as to introduce them to the **Impact Measurement and Management (IMM) framework.**

SDG Impact Standards for Enterprises

Self- Assessment Tool

The guidance provided under Steps which companies can **assess themselves on progress related to integrating sustainability** and the SDGs into their internal practices and decision-making.

- **Governance** – Embedding responsible business and impact management practices into organizational decision-making.
- **Management Approach** – Integrating responsible business practices into organizational systems and processes.
- **Strategy** – Focusing efforts and resources on what matters most to maximize positive impact and reduce negative outcomes.
- **Transparency** – Ensuring accountability and enabling stakeholders to make more informed decisions.

The SDG impact standards

Resource: https://sdgimpact.undp.org/practice-standards.html

Alignment between IMM and SDG Impact Standards

IMM Framework		SDG Impact Standards	
Step 1	Understanding impact and IMM	Strategy	
Step 2	Identifying and engaging with stakeholders	Strategy	
Step 3	Prioritizing impacts	Strategy	
Step 4	Planning for impact	Management Approach	
Step 5	Measuring impact and integrating impact into business practices	Management Approach	Governance
Step 6	Reporting progress on impact in line with the One Report	Transparency	

IFRS S1-S2 Standards

IFRS S1 and S2 standards require sustainability disclosure

56-1 One Report vs. ISSB Standards

"Proposed to be required"

TCFD | GRI → IFRS® (S1 & S2)

2026 — SET50

2027 — SET100

2029 — Listed companies and new issuers on SET

2030 — Listed companies and new issuers on MAI, REIT, IFF, and the Infra Trust and Property Fund

Benefits of applied ISSB

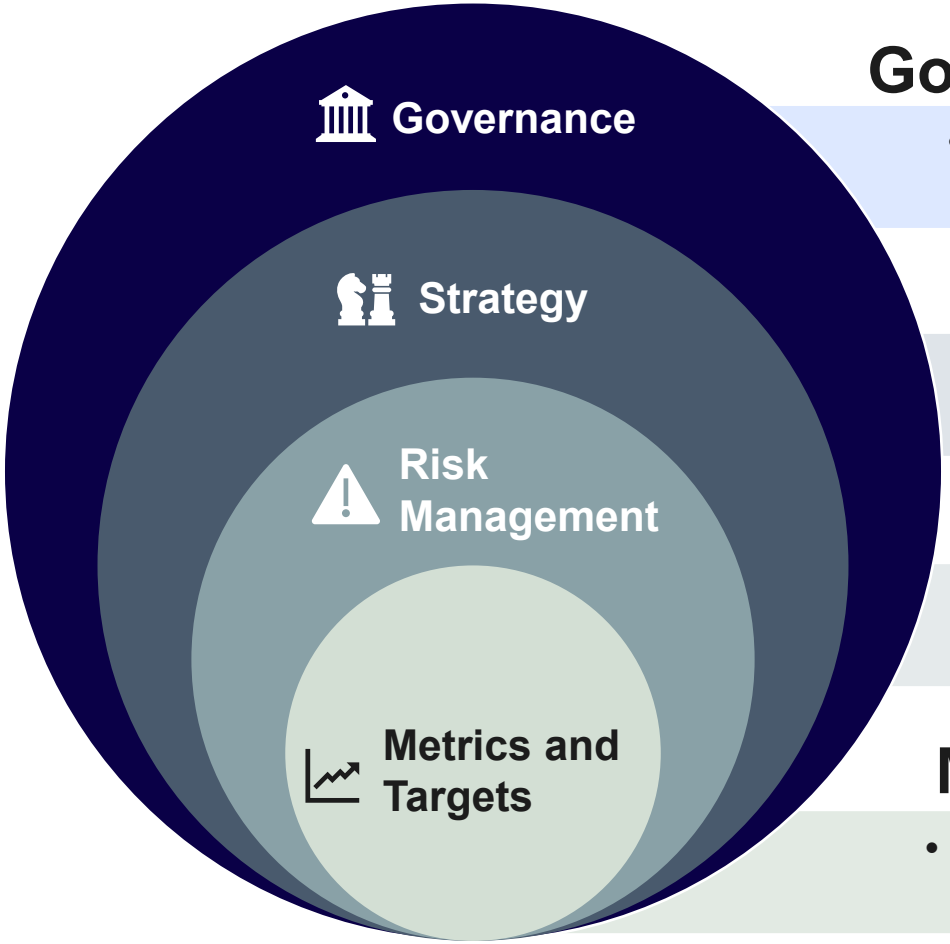
- Improved transparency and comparability of data
- Enhanced investor confidence and market access
- Better alignment with global practices

Challenges

- Increased costs for data collection and reporting
- Need for capacity building and training for company personnel

ERM Resource: thailand-ifrs-snapshot.pdf (Updated 12 June 2025)

IFRS S1 sets out the 4 pillars requirements for disclosure



Governance

- Governance body's **role in oversight**, controls and procedures used to monitor

Strategy

- **Effects on** the entity's business model, value chain, strategy and **financial performance**

Risk Management

- Processes to **identify/assess/prioritise and monitor** sustainability-related risks and opportunities

Metrics and Targets

- Applicable industry-specific metrics to **measure and monitor** risks and opportunities towards set targets

TCFD and IFRS S2 also have same 4 pillars as IFRS S1, but focus on climate-related risks and opps.

Taskforce on Climate-Related Financial Disclosure (TCFD)	
Governance	Oversight by governance bodies in managing climate-related risks and opps.
Strategy	Actual and potential impacts of climate-related risks and opportunities on the business, strategy, and financial planning.
Risk Management	Process to identify, assess, and manage climate-related risks
Metrics and Targets	Metrics and targets used to assess and manage relevant climate-related risks and opportunities

IFRS S2 Climate-Related Disclosure	
Governance	More detailed structures, policies, and individual **responsibilities**
Strategy	Includes transition plans, **financial impacts** over time horizons, **resilience strategies**, and tailored scenario analysis
Risk Management	Emphasizes **monitoring and prioritizing** climate opportunities with clear methods
Metrics and Targets	Mandates industry-specific metrics, **Scope 1, 2, and 3 emissions reporting**, and transparency in **target-setting** and carbon credit usage

Immediate implications for IFRS S1-S2 readiness for companies

Understanding **financial impacts**

Deeply aware of **financial implications** from material sustainability-related and **climate-related risks and opportunities** on operations and value chain.

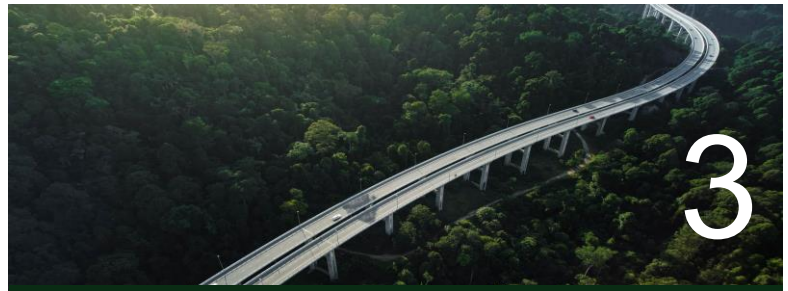
Example: Green Premium

Data and **governance** are key

Clear metrics, KPIs and targets for material climate-related risks and opportunities.

Clear responsibilities across organisation to track, monitor and report outcomes, with **oversight by the Board and Senior Management**.

Example: Carbon Tax



IFRS S1-S2 readiness is a **transformational** journey

Climate (and sustainability) imperatives will need to be grounded in your business **strategy**, your **capital allocation** and **risk management processes**.

Linkages between IMM, SDG Impact Standards, and IFRS S1-S2 Standards

IMM Framework		SDG Impact Standards		IFRS S1-S2 Standards
Step 1	Understanding impact and IMM	Strategy		General
Step 2	Identifying and engaging with stakeholders	Strategy		
Step 3	Prioritizing impacts	Strategy		
Step 4	Planning for impact	Management Approach		Governance, Strategy, Risk Management, Metrics and Targets
Step 5	Measuring impact and integrating impact into business practices	Management Approach	Governance	
Step 6	Reporting progress on impact in line with the One Report	Transparency		General

IMM Framework

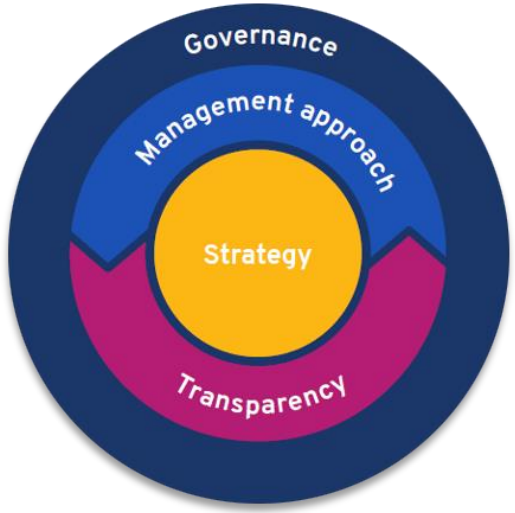
Steps 1-3

Agenda 2

IMM Framework Step 1

IMM Framework		SDG Impact Standards
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy
Step 2	**Identifying and engaging with stakeholders** - Conducting stakeholder mapping - How to engage with stakeholders along the value chain	Strategy
Step 3	**Prioritizing impacts** - Materiality analysis - Mapping and prioritizing SDGs along the business value chain - Business setting goals - Five dimensions of impact for each goal	Strategy
Step 4	**Planning for impact** - Developing an impact value chain - Selecting indicators - Setting baselines and targets	Management Approach
Step 5	**Measuring impact and integrating impact into business practices** - Monitoring results and collecting data - Integrating SDGs and impact into business practices and decision-making - Managing impact risks - Reinforcing the company's commitment to impact through governance practices	Management Approach / Governance
Step 6	**Reporting progress on impact in line with the One Report**	Transparency

The SDG impact standards



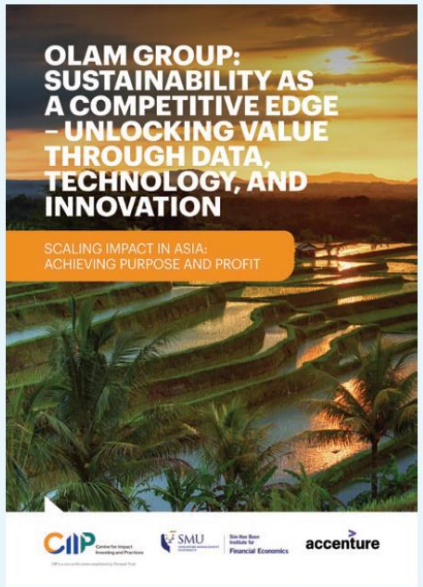
https://sdgimpact.undp.org/practice-standards.html

Understanding impact and IMM

Benefit of understanding impact and IMM

- Understanding impact, sustainability, and IMM can help a business develop a clear sustainability statement aligned with the SDGs.
- It supports making the business case for sustainability and gaining buy-in from the board and senior leadership team.
- Contributing to positive impacts supports the business's long-term success.
- The commitment to sustainability may be embedded in the CEO's vision, corporate purpose, or other statements of intent.

Example: OLAM Group



"Sustainability has always been something that we have embedded in and embraced in our business. We do not do it as a separate activity."

Suresh Sundararajan, CEO of Olam Ventures.

In 2017, Olam refreshed its purpose to "re-imagine Global Agriculture and Food Systems" within the ethos of Growing Responsibly, driven by:

- CEO's vision for long-term sustainability and recognition that response based mainly on doing less harm is not enough to meet pressing global sustainability challenges
- Pressure from larger stakeholders for greater transparency, traceability and accountability across its supply chain

Resource: scaling-impact-in-asia-2022-case-study_olam_ciip-accenture-smu.pdf

IMM Framework Step 2

IMM Framework		SDG Impact Standards	
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy	
Step 2	**Identifying and engaging with stakeholders** - Conducting stakeholder mapping - How to engage with stakeholders along the value chain	Strategy	
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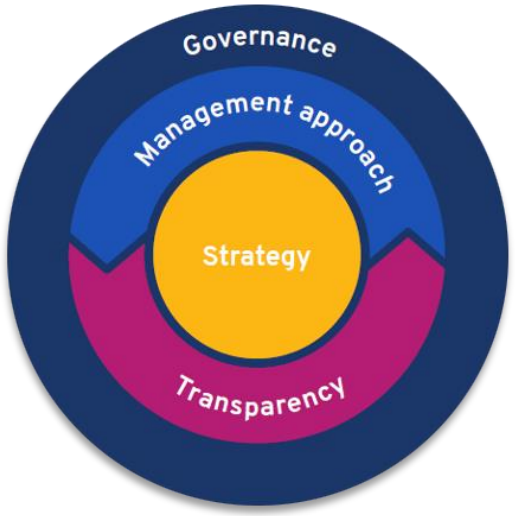
Step 6	**Reporting progress on impact in line with the One Report**	Transparency	

The SDG impact standards



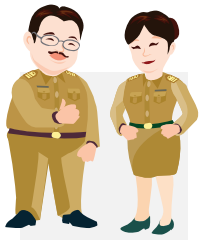
https://sdgimpact.undp.org/practice-standards.html

STEP 2

Identifying and engaging with stakeholders

STAKEHOLDER MAPPING


Farmer, Agriculture


Government Officer


Community


Supplier


On-site workers


Office workers


Customers, Consumers, Clients


Investor

- Stakeholders are individuals or groups that are affected by or able to affect a company's activities.
- Companies should identify and map stakeholders across their **entire value chain**, considering both **directly impacted** and **potentially impacted** groups, this helps business actions with stakeholder needs and sustainability goals.

STEP 2

Identifying and engaging with stakeholders

Example: STAKEHOLDER MAPPING

Bank of Ayudhya Public Company Limited

VALUE CHAIN

PRIMARY ACTIVITIES

- Funding sources
- Operations
- Marketing and Sales
- Access to Financial Innovations and Products
- Financial Transactions
- After-sales Services

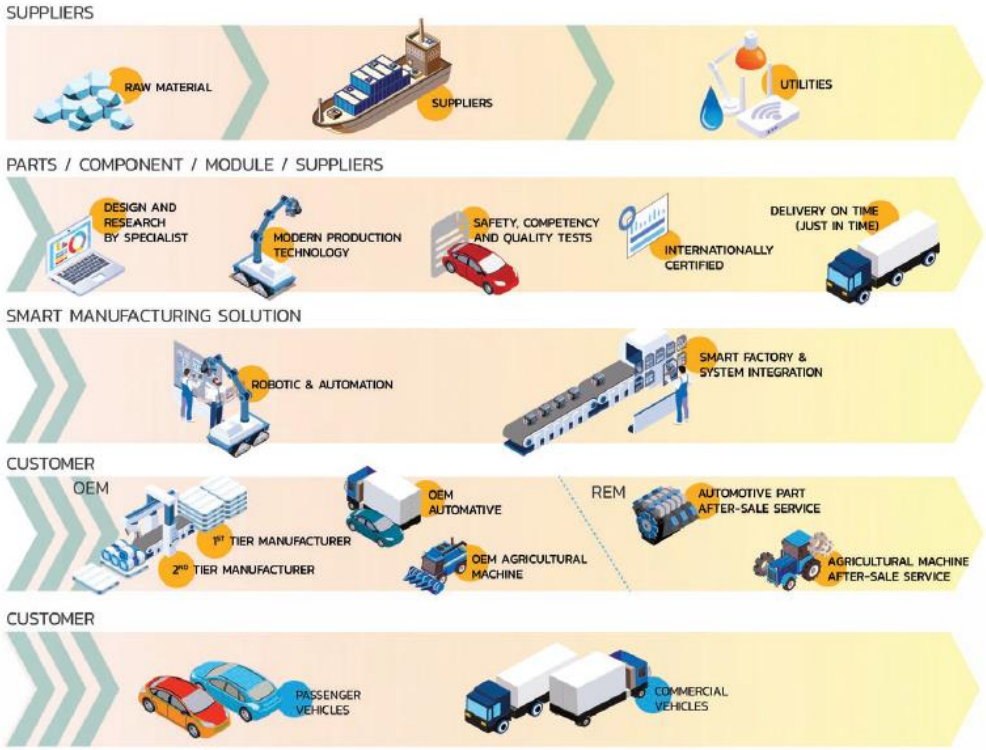
SUPPORT ACTIVITIES

- Risk Management
- Procurement Management
- Human Resources Management
- Digital innovation and Technology Management
- Other Infrastructures, e.g., Accounting and Finance System, Business Administration, Legal Tasks, etc.

STAKEHOLDER MAPPING

Source: Krungsri Annual Registration Statement/Annual Report 2021 (Form 56-1 One Report)

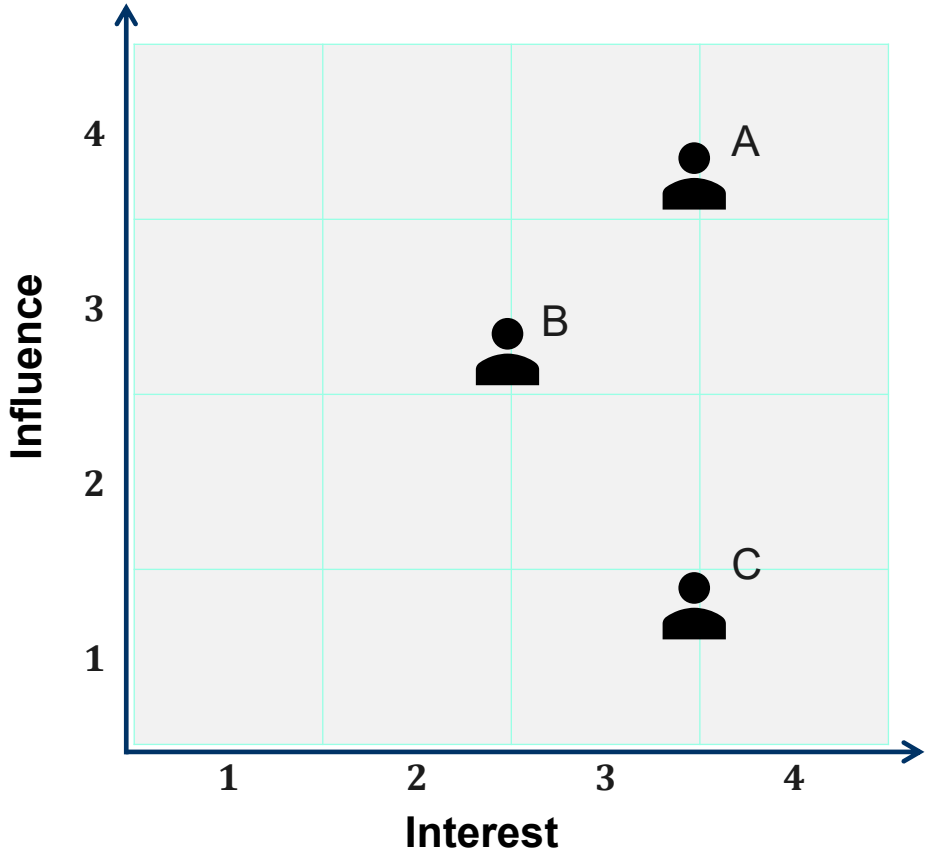
Somboon Advance Technology Company Limited



Source: Somboon Advance Technology, Sustainability Report 2021

Stakeholder Prioritization

The process of identifying, analyzing, and ranking stakeholders to effectively manage resources, tailor communication, and ensure that the most critical stakeholders receive appropriate attention and engagement.



Influence
The ability of stakeholders to impact the organization’s operations.

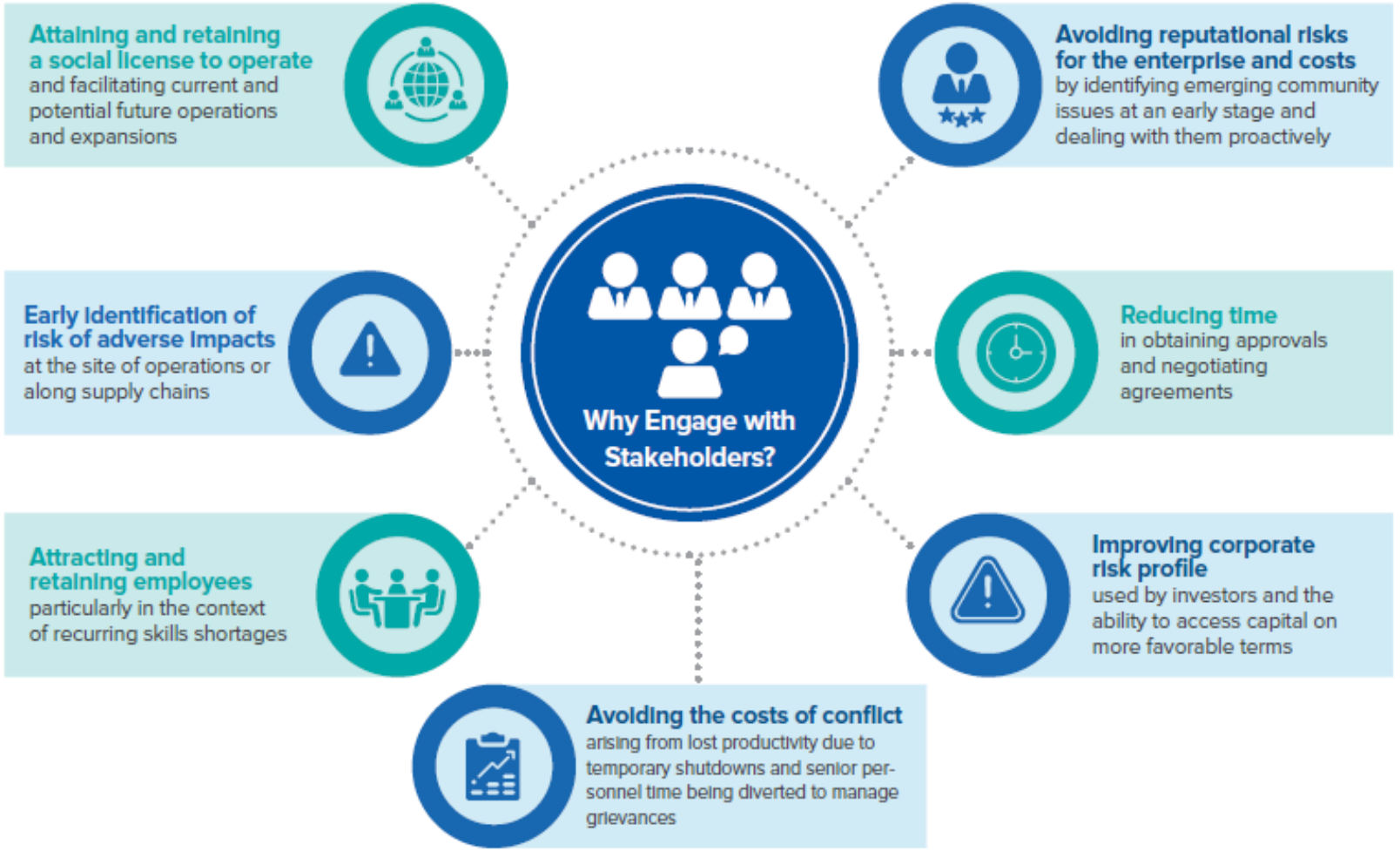
Interest
Stakeholders' responses to the organization's activities and operations.

Reference: Eden, C. and Ackermann, F. (1998). Making Strategy: The Journey of Strategic Management, London

Identifying and engaging with stakeholders

STAKEHOLDER ENGAGEMENT

- Starts with understanding how a company's actions affect stakeholders
- What matters most to them.



Source: Developed from "OECD Due Diligence Guidance for Meaningful Stakeholder Engagement in the Extractive Sector", OECD, 2016

STEP 2

Identifying and engaging with stakeholders

Meaningful stakeholder engagement involves **two-ways communication**

Meetings

Engagement activities

Consultation proceedings

Engagement should take into account disadvantaged and marginalized stakeholders or other vulnerable groups such as women, children, indigenous peoples and migrant workers.

Example: STAKEHOLDER ENGAGEMENT

Stakeholders	Issues of Interests	Actions & Responses	Values Creation	Engagement & Communication Approaches
Employee	• Career progression • Skill development training • Occupational health safety • Compensation, benefits, and remuneration • Sustainable business growth • Transparency	• Provide necessary training for continuous development • Establish programme(s) to retain good and talented employees • Provide employees with fair compensations and benefits • Enact occupational health & safety policy and guidelines among employees • Comply with Thai labour standard • Treat employees with respect following human rights principles • Provide channels for employees to submit opinions, suggestions, or complaints • Establish AWC Core values	• Employees receive adequate training for career progression • Continuous capability development • Career promotion and stability • Assessments on safety, occupational health, and workplace environment • Grievances and whistleblower mechanism	• Intranet • AWC Connext • E-mail: compliance and HR • Townhall by Chief Executives • Conversations, meetings, and operation team meetings • Employee engagement survey • Annual Report • Sustainability Report • Company website • Grievance and whistleblower channel https://www.assetworldcorp-th.com/en/corporate-governance/whistleblowin-gand-complaint
Customer	• Business ethic and transparency • High-quality products and services at a fair price • Customer relationship management • Innovative product development • Data security and privacy • Resource conservation	• Strictly conduct business in compliance with applicable laws and regulations • Offer products and services that respond to the requirements at a reasonable price • Appoint a department to receive opinions, suggestions, or complaints from customers • Source raw materials from a sustainable source • Initiate environmental protection initiatives	• Quality products and service as expected • A positive relationship between AWC and customers	• Customer services • Call centre • Customer satisfaction survey • Various media channels • Annual Report • Sustainability Report • Company website • Grievance and whistleblower channel https://www.assetworldcorp-th.com/en/corporate-governance/whistleblowin-gand-complaint
Tenant	• Fair treatment • Environmental protection • Prime location	• Strictly comply with the Business Code of Conduct, and Corporate Governance Policy • Conduct business in compliance with applicable laws and regulations • Integrate green building initiative into both existing and new developments	• Long-term trust and confidence with AWC • The positive relationship between AWC and tenant • Environmental benefit from green building initiative	• Tenant relationship management • Tenant satisfaction survey • Property anniversary ceremony • Annual report • Sustainability report • Company website • Grievance and whistleblower channel https://www.assetworldcorp-th.com/en/corporate-governance/whistleblowin-gand-complaint
Vendor & Supplier	• Business ethic, transparency, and fairness • Future business direction and business growth • Supplier capacity building	• Establish standardized supplier codes of conduct • Develop supplier partnership projects • Appoint a department to communicate with suppliers on various and related issues • Treat all suppliers equally and fairly as stated in Business Codes of Conduct	• Supplier capability development • The positive relationship between AWC and supplier • Long-term trust and relationship • Quality products and services to other groups of stakeholders	• Supplier joint meeting • Supplier assessment • Annual Report • Sustainability Report • Company website • Grievance and whistleblower channel https://www.assetworldcorp-th.com/en/corporate-governance/whistleblowin-gand-complaint

Source: Asset World Corporation, Sustainability Report 2020

IMM Framework Step 3

	IMM Framework	SDG Impact Standards
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy
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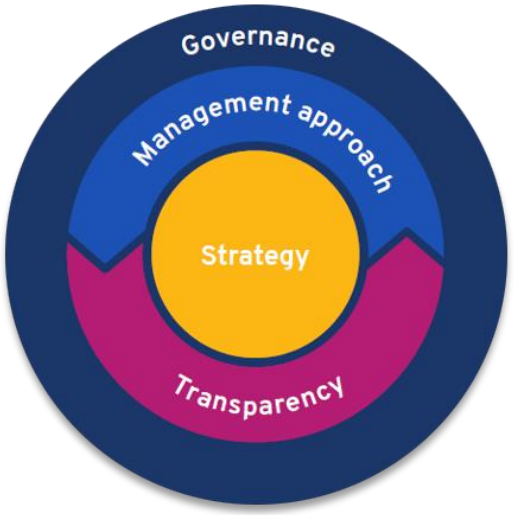
The SDG impact standards



https://sdgimpact.undp.org/practice-standards.html

STEP 3

Prioritizing impacts

Business needs to prioritize impact to identify which outcomes and impacts matter most to the stakeholders and most relevant in the company.

3.1 Materiality analysis

Helps companies prioritize the most important outcomes and impacts by identifying what matters most to stakeholders and where the company can make a significant difference.

3.2 Mapping and prioritizing SDGs along the business value chain

Once a company identifies its material impacts, it can map how these contribute to the SDGs, focusing on the goals most relevant to its business and value chain.

3.3 Setting goals

After SDG priorities are identified, companies should integrate into their business strategy by setting impact goals focused on enhancing well-being across ESG.

3.4 Specifying the five dimensions of impact for each goal

This involves applying the five dimensions of impact from the Impact Management Project (IMP) as What, Who, How Much, Enterprise Contribution, and Risk.

Double Materiality Concept

Impact Materiality

The company's impact on the environment/society (GRI-aligned definition of materiality).

Positive Impacts

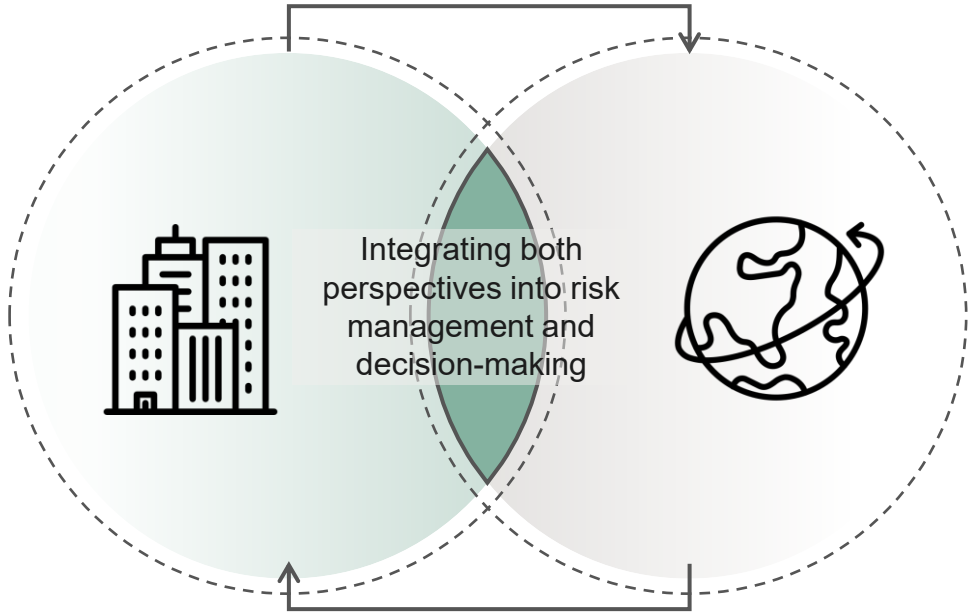
The **beneficial impacts** that the company can have on the environment/society.

Negative Impacts

The **adverse impacts** that the company can have on the environment/society.

Double Materiality

Impact Materiality
Impact on society and the environment



Financial Materiality
Impact on enterprise value

Financial Materiality

Sustainability-related impacts on the company's ability to generate enterprise value.

Opportunities

Sustainability-related opps. can can **enable enterprise value** for the company.

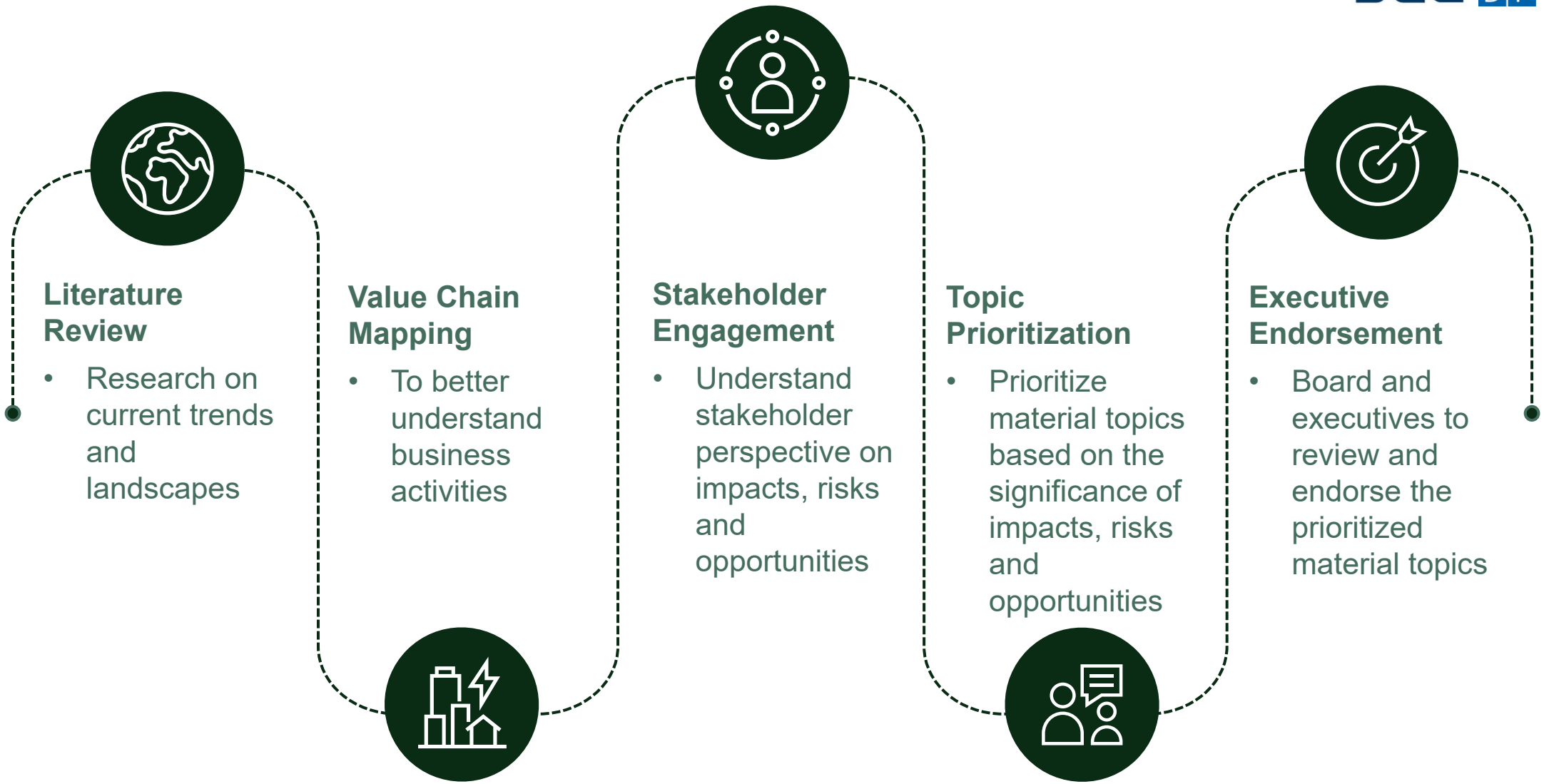
Risks

Sustainability-related risks that can **obstruct enterprise value** for the company.

"Materiality should not be restricted to what is relevant to business goals or financial performance and must include what is relevant to the business's stakeholders, both positive and negative impacts terms."

Double Materiality Assessment

**Process and results in alignment with GRI 2021 Standards*



3.1 Materiality analysis

Example

CKPower's Double Materiality Assessment 2024

Step 1	Step 2	Step 3	Step 4	Analyze	Step 5
Identifying Sustainability Issues in the Organizational Context	Assessing Actual and Potential Impacts	Stakeholder Engagement and Impact Validation	Prioritization of Material Sustainability Topics	▪ Environment ▪ Social ▪ Governance and Economic	Reporting, Review, and Continuous Improvement

Determine material topics for reporting

CKPower's Material Topics

Environmental Dimension	Social Dimension	Governance and Economic Dimension
▪ Energy Management and Climate Change ▪ Environmental Management ▪ Biodiversity	▪ Social and Community Care ▪ Respect for Human Rights ▪ Occupational Health and Safety ▪ Human Capital Management	▪ Corporate Governance ▪ Risk and Crisis Management and Cybersecurity and Data Privacy ▪ Business Model Resilience ▪ System Reliability and Availability ▪ Innovation Management ▪ Customer Relationship Management ▪ Supply Chain Management

Relevant Stakeholders	Impacts on Stakeholders	Types of Impact: Actual	Types of Impact: Potential	Financial Impacts (On a scale of 5)	Actions	SDGs
Environmental Management						
▪ Employees ▪ Shareholders and investors ▪ Communities and society ▪ Government agencies (in Thailand and Lao PDR)	(+) Effective environmental management enhances the company's operational efficiency while minimizing negative impacts on stakeholders.	●		●●○○○	▪ Establish an environmental policy. ▪ Conduct environmental impact assessments in strict compliance with legal requirements and international standards. ▪ Implement continuous monitoring and control processes to ensure environmental quality and enhance the company's environmental management performance.	12.2, 12.4, 12.5, 12.6 13.1, 13.2, 13.3

3.2 Mapping and prioritizing SDGs

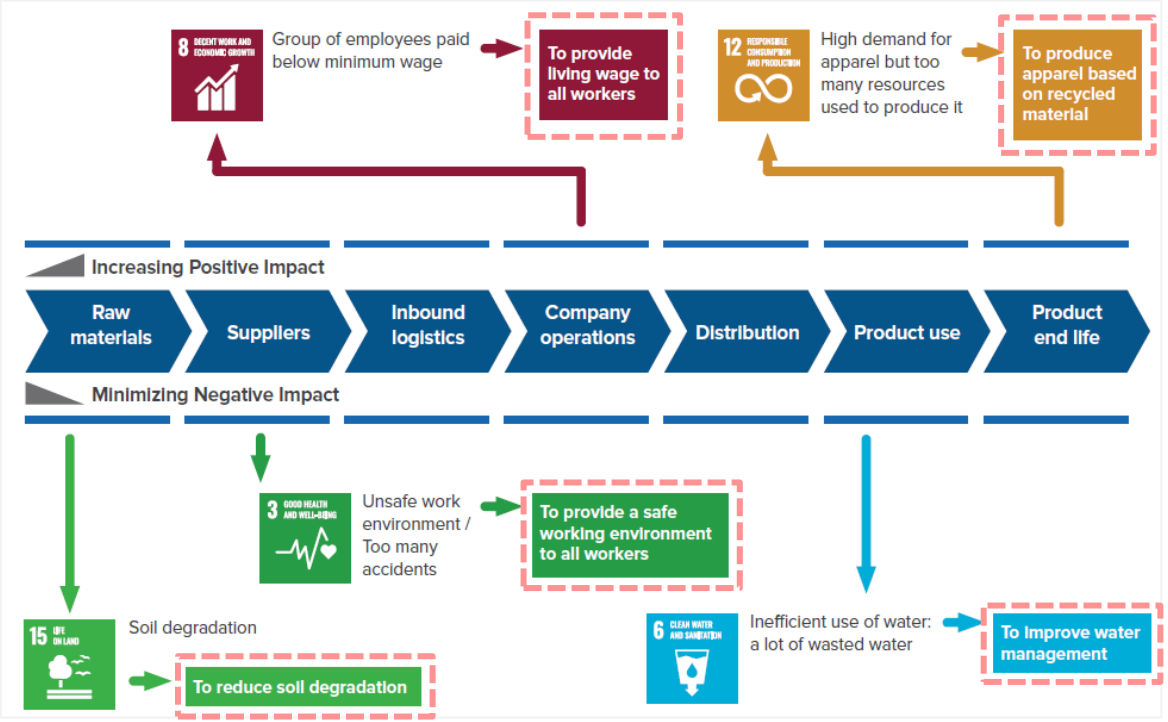
Once a company understands its expected material outcomes and impacts, both current and potential, as well as positive and negative, it can map how it contributes to the SDGs.

- Not all 17 SDGs may be relevant for a particular company.
- Companies need to identify and prioritize material impacts and relevant SDGs across the value chain.

Resource: Integrating the SDGs into Corporate Reporting: A Practical Guide, GRI and UN Global Compact

3.3 Setting goals

Example Integration of SDGs by setting impact goals based on material positive and negative impacts



Resource: UNDP SDG Impact, 2022 from Integrating the SDGs into Corporate Reporting: A Practical Guide, GRI and UN Global Compact

Central Pattana
Environmental sustainability targets

CENTRAL PATTANA

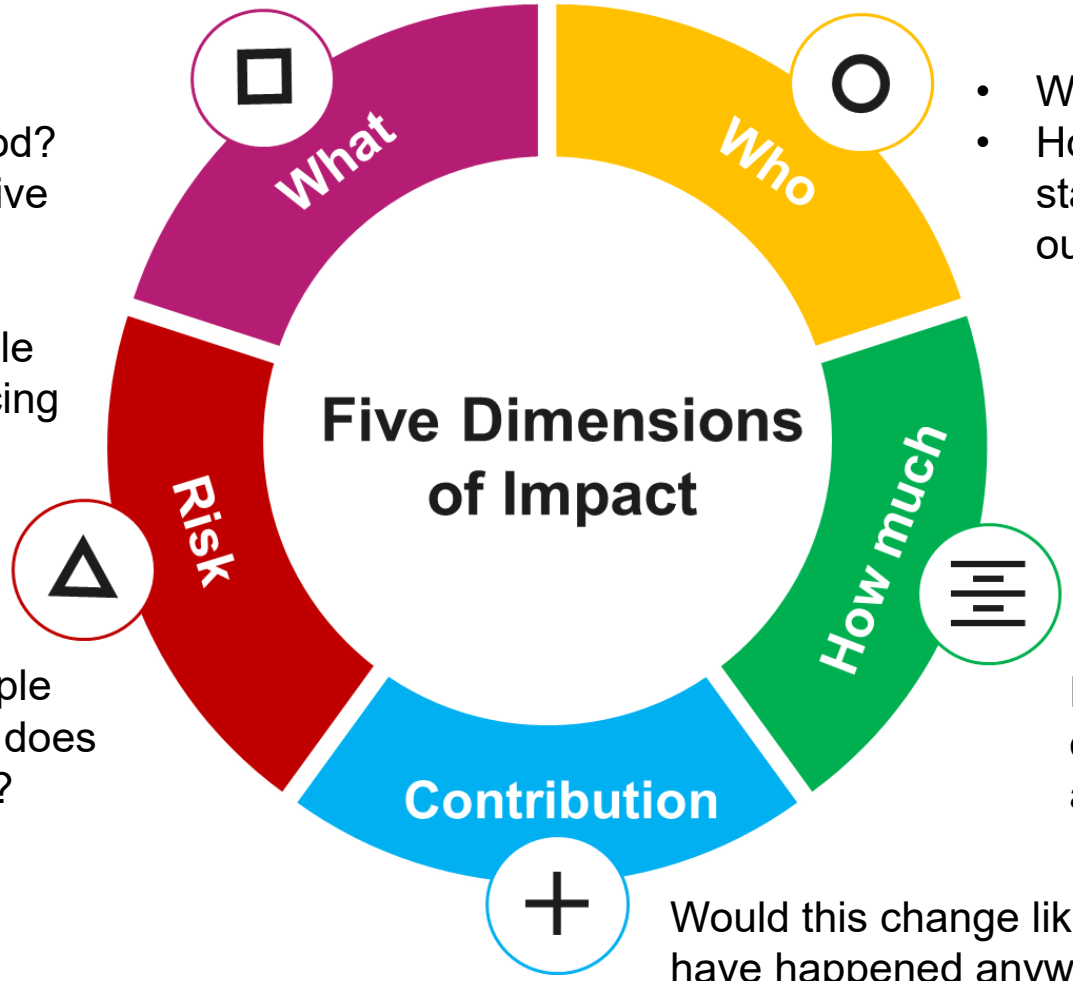
Priority Sustainability Issues	2021 Targets	Targets for 2022-2026
Environmental Sustainability		
7 Resource efficiency and climate change 8 Net zero organization	• 15% reduction in Scope 1 and 2 GHG emissions intensity (compared to 2015)	• Reduce Scope 1 and 2 GHG emissions intensity by 20% (compared to 2015) • Become a net zero organization by 2050
	• 4.5% of total energy consumption come from renewable sources • 4% reduction in energy consumption by 2021 (compared to 2019)	• Increase the share of renewable energy to 12% of total energy consumption • Reduce energy consumption by 20% (compared to 2019)
	• 5% of water used across shopping centres which onsite wastewater recycling systems installed	• Increase the share of recycled water across shopping centres to 20%
	• 15% reduction in the amount of waste sent to landfill	• Reduce the amount of waste sent to landfill in half

Resource: Central Pattana One Report 2021

3.4 Specifying the five dimensions of impact

Impact can be measured across five dimensions as What, Who, How Much, Contribution and Risk.

- What outcome is occurring in the period?
- Is the outcome positive or negative?
- How important is the outcome to the people (or planet) experiencing them?



- Who experiences the outcome?
- How underserved are the affected stakeholders in relation to the outcome?

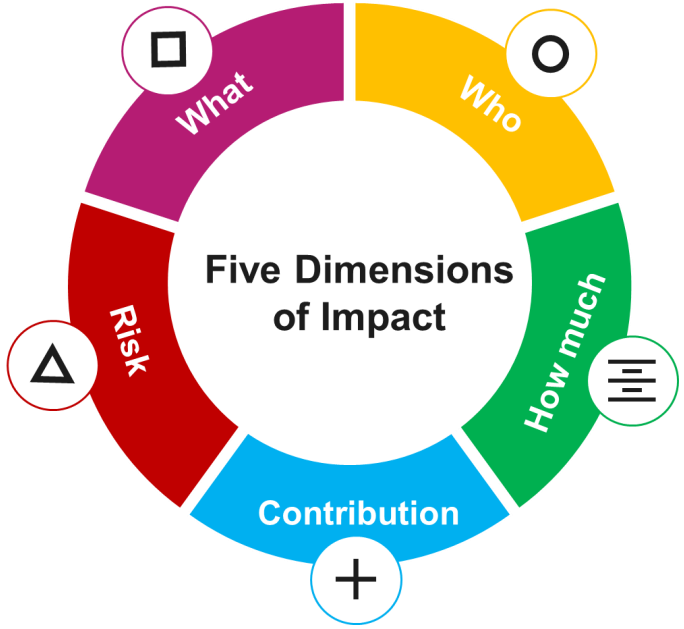
What is the risk to people and planet that impact does not occur as expected?

How much of the outcome is occurring across scale, depth and duration?

Would this change likely have happened anyway?

3.4 Specifying the five dimensions of impact

The five dimensions are accompanied by a set of fifteen data categories that serve as a practical guide to assess and manage impact performance by collecting, assessing and reporting different categories of data.



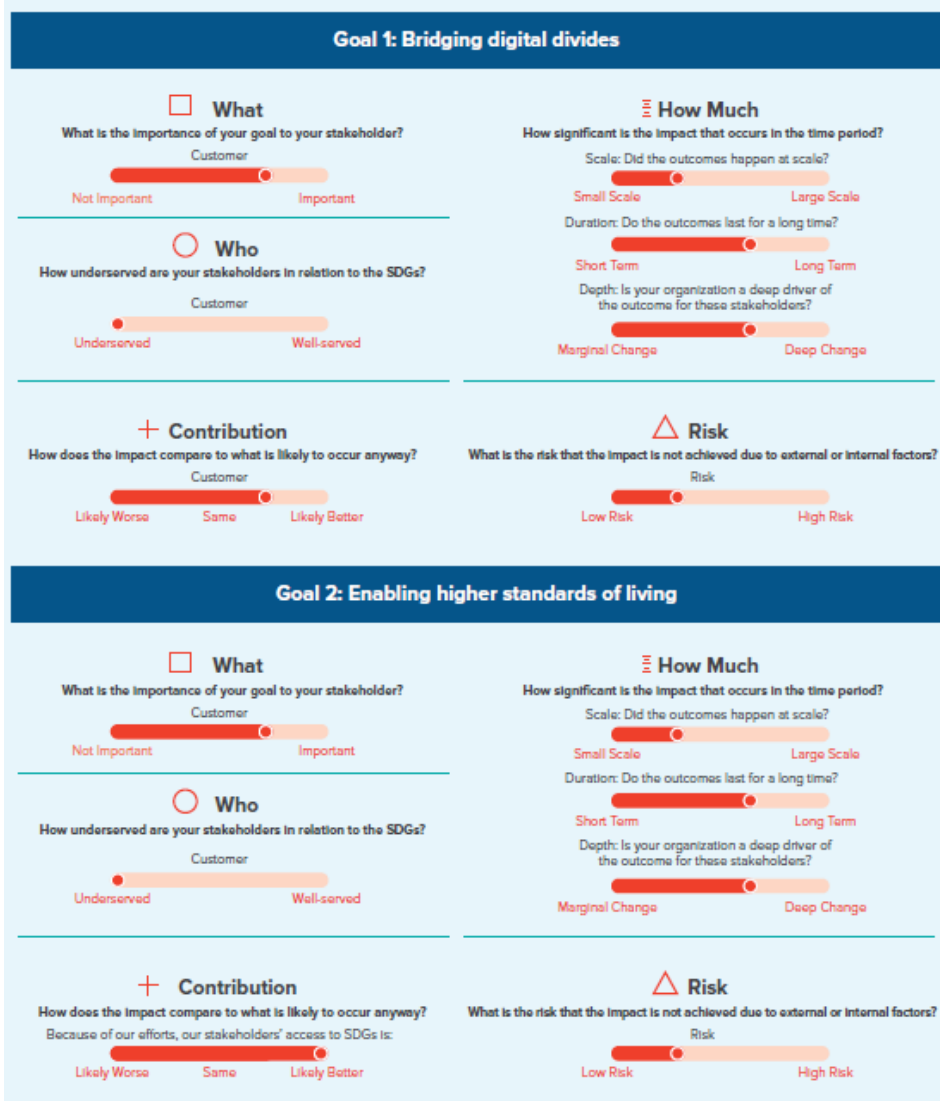
Dimension	Data category	Description
What	SDG target	• The SDG target that outcome relates to. An outcome may relate to more than one target
	Outcome	• The type of outcome experienced by the stakeholder when engaging with the enterprise
	Outcome threshold	• The level of outcome that the stakeholder considers to be positive or 'good enough'. The threshold can be a nationally-or internationally-agreed standard.
	Importance of outcome to stakeholder	• The stakeholder's view of whether the outcome they experience is important
Who	Baseline	• The level of outcome experienced by the stakeholder prior to engaging with the enterprise
	Stakeholder characteristics	• Socio-demographics and behavioural characteristics of the stakeholder
	Boundary	• The area or location where stakeholder experiences the outcome
How Much	Scale	• Number of individuals experiencing the outcome
	Depth	• The degree of change experienced by the stakeholder
	Duration	• The time period for which the stakeholder experiences the outcome
Contribution	Depth counterfactual	• The estimated degree of change that would occur anyway for the stakeholder
	Duration counterfactual	• The estimated time period that the outcome would last for anyway
Risk	Risk type	• The type of risk that impact is not as expected
	Risk level	• The level of the risk

3.4 Specifying the five dimensions of impact

Example

BLUETOWN joined Business Call to Action's Impact Champions Programme to establish a baseline in the Ghanaian village of Asumura and assess changes in the lives of customers over time. BLUETOWN dove deeper into the IMP norms for two key impact goals it set for itself:

1) Bridging digital divides
2) Enabling higher standards of living



Resource: BLUETOWN Impact Lab Case Study, Business Call to Action (BCtA)

GROUP ACTIVITIES 1

Strategy planning through stakeholder mapping and materiality analysis

GROUP ACTIVITIES 1: Materiality Identification

Objective: To understand and apply the process of identifying material sustainability topics by analyzing a company's value chain, stakeholder relevance, and materiality prioritization.

Part 1

Identify Company A/B value chain
(Upstream, Own operation, Downstream)

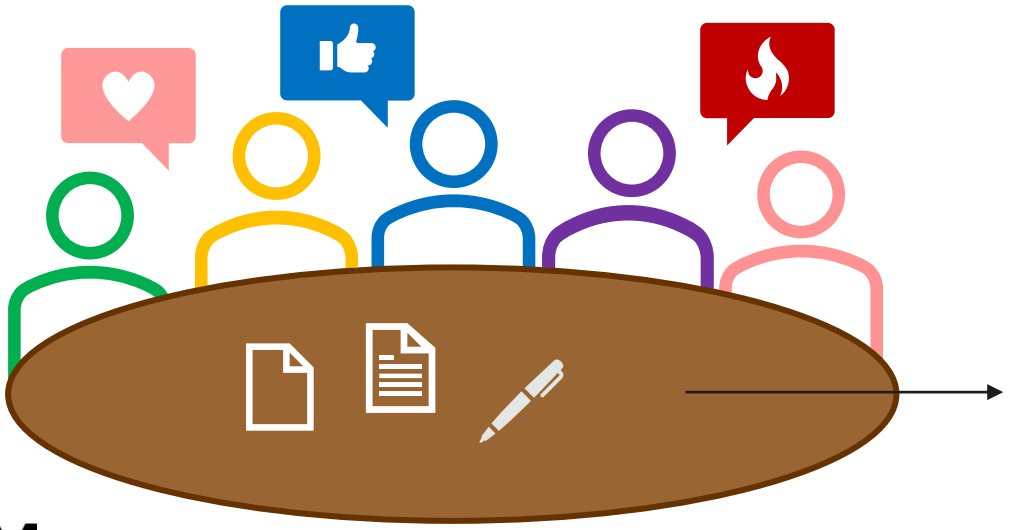
1. Company A : Energy Sector
2. Company B : Retail Sector

Part 2

Mapping stakeholder to value chain
(6 stakeholders)

Part 3

Prioritize Top 3 materiality topic
(Financial and Impact Materiality)



[Flip Chart]

Company Value Chain		Stakeholder Relevant
Upstream		
Own Operation		
Downstream		
Impact Materiality Topic		
Environmental Dimension: Rationale:	Social Dimension: Rationale:	Governance Dimension: Rationale:
Financial Materiality Topic		
Environmental Dimension: Rationale:	Social Dimension: Rationale:	Governance Dimension: Rationale:

GROUP ACTIVITIES 1: Materiality Identification

Objective: To understand and apply the process of identifying material sustainability topics by analyzing a company's value chain, stakeholder relevance, and materiality prioritization.

[Flip Chart]

Company Value Chain		Stakeholder Relevant
Upstream		
Own Operation		
Downstream		
Impact Materiality Topic		
Environmental Dimension: **Rationale:**	**Social Dimension:** **Rationale:**	**Governance Dimension:** **Rationale:**
Financial Materiality Topic		
Environmental Dimension: **Rationale:**	**Social Dimension:** **Rationale:**	**Governance Dimension:** **Rationale:**

GROUP ACTIVITIES 1: Materiality Identification

Part 1: Identify Company Value Chain

1. **Randomly select a company sector** (e.g., Energy or Retail).
2. **Break down the company's value chain** into three segments and identify activities:
   - **Upstream** refers to the activities related to sourcing and supply.
   - **Own Operation** refers to core business activities.
   - **Downstream** refers to distribution, customer interaction, and end-of-life processes.
3. **Mapping key activities** under each segment

[EXAMPLE]

Company Value Chain		Relevant Stakeholders
Upstream	e.g. Sugarcane Plantation	
Own Operation	e.g. Sugar Factory	
Downstream	e.g. Wholesalers	

GROUP ACTIVITIES 1: Materiality Identification

Part 2: Mapping Stakeholders to the Value Chain

1. Identify 6 key stakeholders relevant to the company (i.e., customers, employees, regulators, suppliers, investors, communities).
2. Map each stakeholder to the part of the value chain they most influence or are impacted by.

[EXAMPLE]

Company Value Chain		Relevant Stakeholders
Upstream	Sugarcane Plantation	e.g. • Suppliers and Contractors • Farmer Employees
Own Operation	Sugar Factory	e.g. • Factory Employees • Shareholder and Investor
Downstream	Wholesalers	e.g. • Customers • Marketing agencies • Regulators

GROUP ACTIVITIES 1: Materiality Identification

Part 3: Prioritize Top 3 Materiality Topics

Distinguish between:

- Impact Materiality: Topics that significantly affect people or the planet.
- Financial Materiality: Topics that could influence financial performance or investor decisions.
- Select and list the **top 3 topics** under each category based on relevance and stakeholder input.
- Provide brief rationale for selection the topics based on impact and financial materiality.

[EXAMPLE]

Impact Materiality Topic		
Environmental Dimension: e.g. Energy use and efficiency **Rationale:** High energy consumption in sugar processing contributes to greenhouse gas emissions and environmental degradation which is related to reducing impact to environment.	**Social Dimension:** e.g. Labor practices and safety **Rationale:** Factory and field operations can directly affect an employee's health, safety, and human rights which are essential to maintaining a productive workforce.	**Governance Dimension:** e.g. Supply chain and procurement **Rationale:** Sourcing practices directly affect farmers' livelihoods and land use and also impact local ecosystems due to agricultural activities.

GROUP ACTIVITIES 1: Materiality Identification

Part 3: Prioritize Top 3 Materiality Topics

Distinguish between:

- Impact Materiality: Topics that significantly affect people or the planet.
- Financial Materiality: Topics that could influence financial performance or investor decisions.
- Select and list the **top 3 topics** under each category based on relevance and stakeholder input.
- Provide brief rationale for selection the topics based on impact and financial materiality.

[EXAMPLE]

Financial Materiality Topic		
Environmental Dimension: e.g. Natural resources management **Rationale:** Company's use of water, soil, and raw materials directly affects production costs and operational continuity.	**Social Dimension:** e.g. Customer Relations **Rationale:** Strong relationships ensure customer loyalty, stable demand, and brand reputation.	**Governance Dimension:** e.g. System Reliability and Availability **Rationale:** Continuous and efficient operation of machinery and equipment is critical to maintain production schedules, which represent business performance and strengthens customer relationships.

GROUP ACTIVITIES 1: Materiality Identification

Company A: Energy Sector

Business Activities	Stakeholder Relevant	Materiality Topic
1. Electricity and Stream Production Operations 2. Centralized Management Center 3. Electricity and Stream Supply	1. Suppliers and Contractors 2. Employees 3. Customers 4. Shareholder and Investor 5. Communities 6. Governance Agency	**Environmental Dimension** 1. Climate Change 2. Natural resources management 3. Biodiversity **Social Dimension** 1. Social and Community Care 2. Customer Relations 3. Labor practices and safety **Governance Dimension** 1. Business Model Resilience 2. System Reliability and Availability 3. Innovation Management

GROUP ACTIVITIES 1: Materiality Identification

Company B: Retail Service Sector

Business Activities	Stakeholder Relevant	Materiality Topic
1. Retail and marketing 2. Logistics and distribution 3. Sourcing raw materials, products, and service	1. Suppliers/Vendors 2. Employees 3. Customers 4. Shareholder and Investor 5. Business Partner 6. Communities	**Environmental Dimension** 1. Energy use and efficiency 2. Waste management & circularity 3. Climate change risks & adaptation **Social Dimension** 1. Sustainable and ethical sourcing 2. Labor practices & employee well-being 3. Customer health and safety **Governance Dimension** 1. Data Privacy & Cybersecurity 2. Business Ethics and anti-corruption 3. Supply chain and procurement

GROUP ACTIVITIES 1: Materiality Identification

Company C: FMCG Sector

Business Activities	Stakeholder Relevant	Materiality Topic
1. Products Manufactures 2. Distributions 3. Sourcing raw materials	1. Suppliers/Vendors 2. Employees 3. Distributors/Wholesalers 4. Shareholder and Investor 5. Business Partner 6. Communities	**Environmental Dimension** 1. Energy use and efficiency 2. Natural resources management 3. Waste management **Social Dimension** 1. Occupational health and safety 2. Customer health and safety 3. Responsible marketing **Governance Dimension** 1. Data privacy and cybersecurity 2. Product Innovation and R&D 3. Supply Chain Transparency


Lunch

IMM Framework

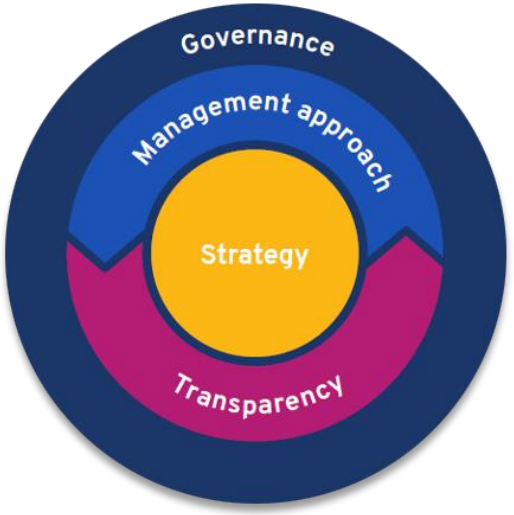
Step 4

Agenda 3

IMM Framework Step 4

	IMM Framework	SDG Impact Standards
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy
Step 2	**Identifying and engaging with stakeholders** - Conducting stakeholder mapping - How to engage with stakeholders along the value chain	Strategy
Step 3	**Prioritizing impacts** - Materiality analysis - Mapping and prioritizing SDGs along the business value chain - Business setting goals - Five dimensions of impact for each goal	Strategy
Step 4	**Planning for impact** - Developing an impact value chain - Selecting indicators - Setting baselines and targets	Management Approach
Step 5	**Measuring impact and integrating impact into business practices** - Monitoring results and collecting data - Integrating SDGs and impact into business practices and decision-making - Managing impact risks - Reinforcing the company's commitment to impact through governance practices	Management Approach / Governance
Step 6	**Reporting progress on impact in line with the One Report**	Transparency

The SDG impact standards



https://sdgimpact.undp.org/practice-standards.html

STEP 4

Planning for impact

Company should understand the pathway to achieving impact goals and able to set an indicators to measure their progress on the SDGs and other impacts and outcomes, align with relevant baselines and targets.

Developing an impact value chain

- **Theory of Change (TOC)** articulate the steps to achieve tangible impact targets

01

Selecting indicators

- Focusing on specific, measurable changes
- **SMART** principles

02

Setting baselines and targets

- Indicators for outcomes and impacts should be accompanied both by a **baseline value as well as a target value.**

03

STEP 4

Planning for impact

Theory of Change is a detailed description of the mechanisms through which a change is expected to occur in a particular situation.

- Identifies the goals, preconditions, requirements, assumptions, interventions, and indicators of a program
- Provides important insight into and guidance on intervention and **impact evaluation** design.

Problems & Needs	Activities & Inputs	Outputs	Outcomes	Impact
Where are we?	How will we get there?		What do we want to achieve?	
What are the problems and needs we are seeking to address?	What are the specific activities we will undertake to address the problem or opportunity?	What are the immediate results of our activities?	What are the short- and medium-term effects we expect to see following our outputs?	What are the positive and negative long-term effects to which we will contribute?

STEP 4

Planning for impact

BLUETOWN

Example BLUETOWN - Impact value chain

	Problems & Needs	Activities & Inputs	Outputs	Outcomes	Impact
	Insufficient ICT capabilities Lack of affordable connectivity services No access to quality connectivity services Limited awareness of relevant digital information sources products and services High CO_2 emissions and local air pollution caused by diesel-powered connectivity infrastructure	Micro-operators are trained to be local digital change agents Offer affordable internet data bundles Local digital content and services made accessible on LOCAL CLOUD Solar powered connectivity infrastructure deployed in underserved communities	Micro-operators run ICT capacity-building training sessions Underserved communities are connected to green affordable and quality connectivity services Increased awareness of relevant digital information sources, products and services Cost savings on connectivity services	Inclusive adoption and use of connectivity services Improved access to information, products and services Air pollution and CO_2 emissions avoided	Bridging digital divides Enabling higher standards of living Reducing carbon footprint of connectivity
Decision-Making Questions	Are these really the barriers keeping people unconnected? Is there a demand for connectivity services from low-income segments in underserved communities?	Are these inputs and activities effectively addressing the barriers that prevent people from adopting and benefiting from connectivity services?	Are enabled access to affordable and quality internet services leading to inclusive adoption and usage? Are users representative of the population in the connected communities?	Are relevant digital information and services available? How are adoption and use patterns changing over time? Are users able to find relevant digital information and services?	Are users able to effectively utilize information, products and services? Is improved access to information, products and services leading to improved health, better education, higher incomes and better jobs?

Resource: BLUETOWN Impact Lab Case Study, BCtA

Planning for impact

Selecting indicators

Companies should analyse which indicators are most relevant to informing decisions and decide on the number accordingly as each indicator involves time, cost and effort to measure and analyse.

SMART principles

S	**"Specific"** means that the indicator conveys simple and precise information about what needs to be measured – it is specific enough to measure progress towards results
M	**"Measurable"** means that the indicator is clear and unambiguous about what is measured – regardless of who uses the indicator, it would be measured in the same way
A	**"Attainable"** means that the indicator is realistic and can be achieved within the designated time frame – the results which it seeks to track are realistic
R	**"Relevant"** means that the information provided by the indicators is relevant or closely linked to the outcome or impact that needs to be measured, and the information that is provided will likely be used for decision-making to improve operations or implementation
T	**"Time-bound"** means that a clear timeframe is defined for which the indicator will be measured, and progress can be regularly tracked for a set period

STEP 4

Planning for impact

To specify the measures of progress, a company needs to select indicators.
Indicators allow stakeholders to verify changes in outcomes and impacts relative plan.

Approach of selecting indicators

- Using global standard indicators
- Developing company-specific indicators
- Combining both standards-company developed indicators

Examples of Standard Indicators Frameworks

HIPSO
HARMONIZED INDICATORS FOR PRIVATE SECTOR OPERATIONS

United Nations

GRI

IRIS+

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

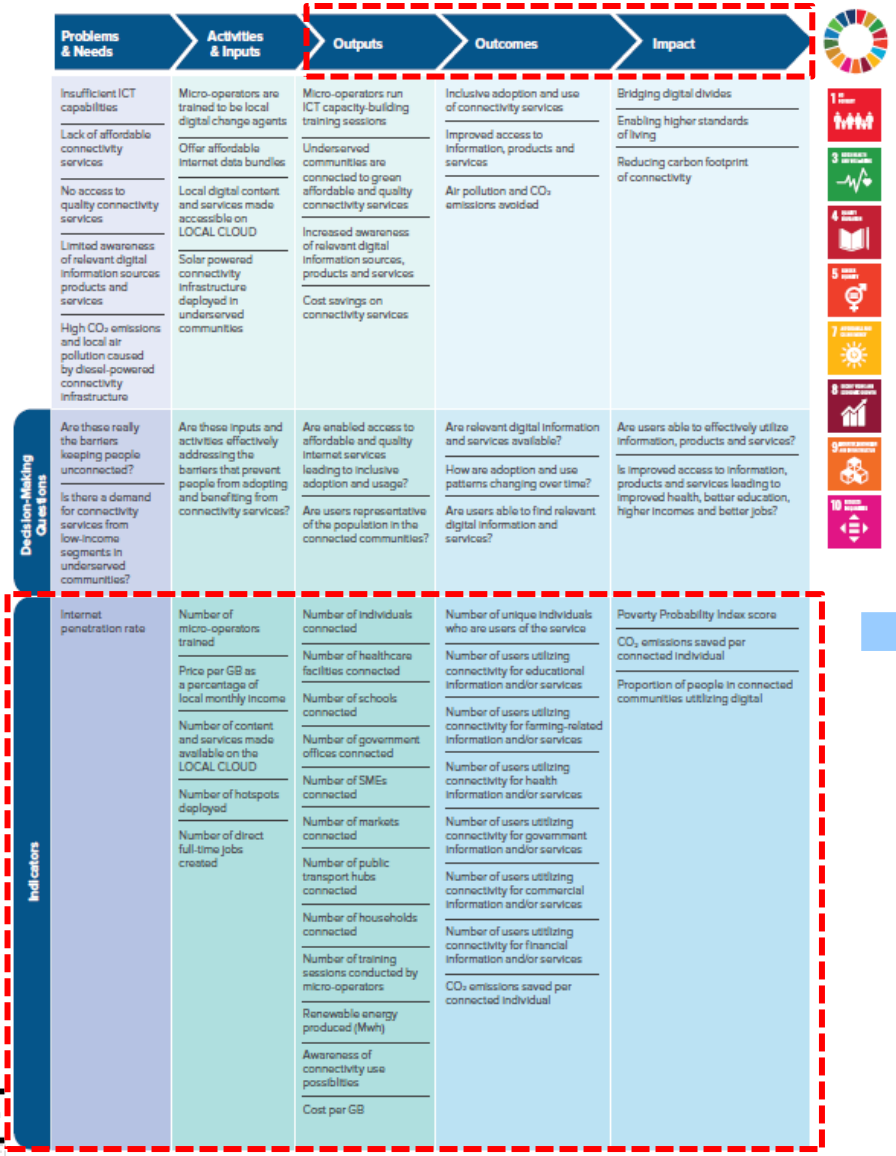
GISD
Global Investors for Sustainable Development Alliance

JOINT IMPACT INDICATORS

STEP 4

Planning for impact

Example: Selecting indicators



Mapping indicators across the Outputs, Outcomes, Impact

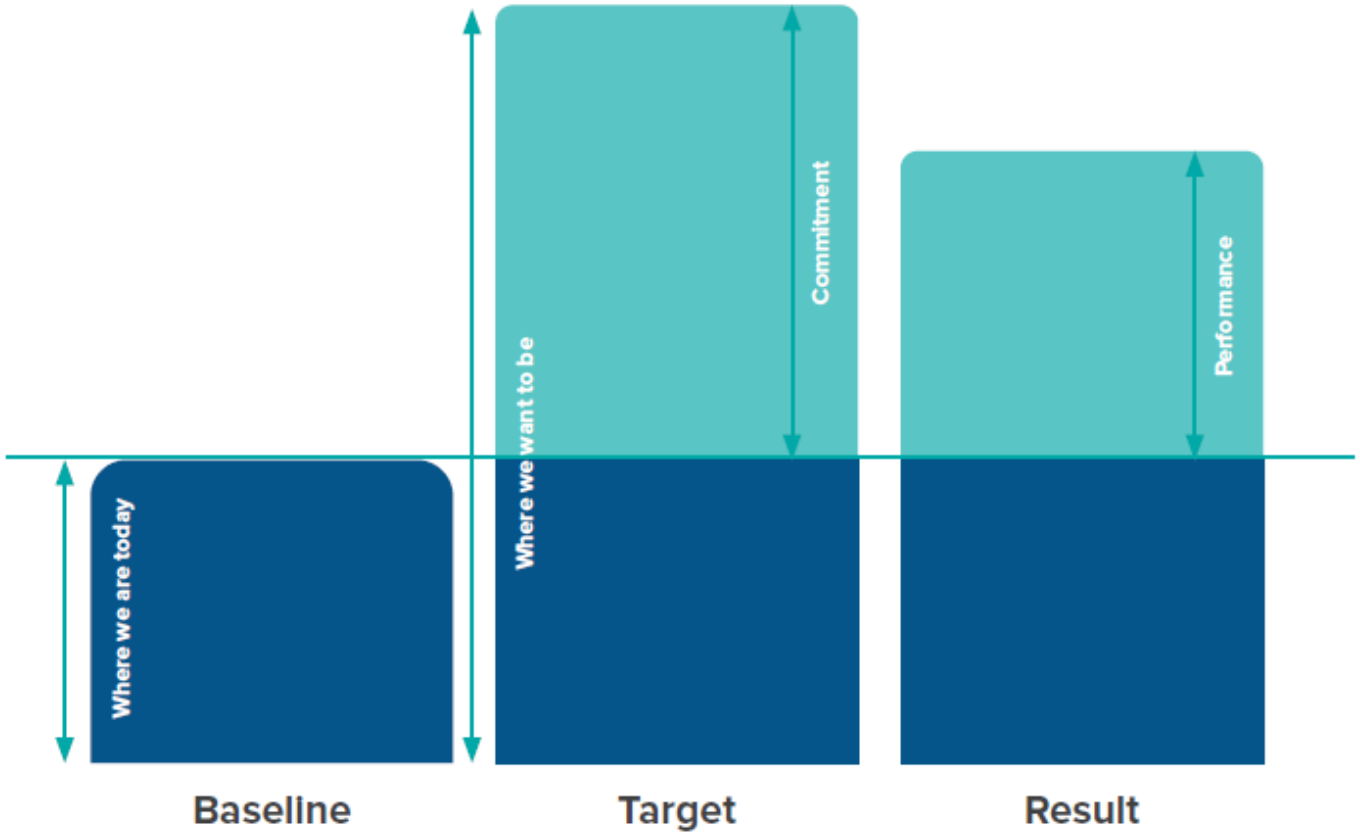
Indicators					
Internet penetration rate	Number of micro-operators trained	Number of individuals connected	Number of unique individuals who are users of the service	Poverty Probability Index score
	Price per GB as a percentage of local monthly income	Number of healthcare facilities connected	Number of users utilizing connectivity for educational information and/or services	CO_2 emissions saved per connected individual
	Number of content and services made available on the LOCAL CLOUD	Number of schools connected	Number of users utilizing connectivity for farming-related information and/or services	Proportion of people in connected communities utitlizing digital
	Number of hotspots deployed	Number of government offices connected	Number of users utilizing connectivity for health information and/or services	
	Number of direct full-time jobs created	Number of SMEs connected	Number of users utitlizing connectivity for government information and/or services	
		Number of markets connected	Number of users utitlizing connectivity for commercial information and/or services	
		Number of public transport hubs connected	Number of users utitlizing connectivity for financial information and/or services	
		Number of households connected	CO_2 emissions saved per connected individual	
		Number of training sessions conducted by micro-operators		
		Renewable energy produced (Mwh)		
		Awareness of connectivity use possiblities		
		Cost per GB		

Planning for impact

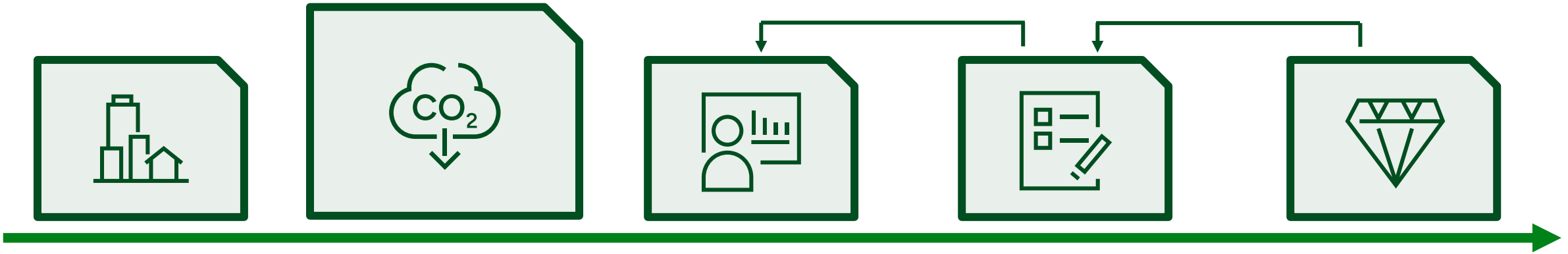
Setting baselines and targets

Indicators for outcomes and impacts **should be accompanied both by a baseline value** as well as a **target value**.

- Baseline value represents the current status and **serves as a reference to assess progress toward** the desired outcome or impact.
- The target value indicates the specific outcome **aim to achieve** or the value the **indicator should reach** in the future.



ERM's Approach to Target Setting for GHG Reduction



1. Gap Analysis of Existing GHG Inventory

2. GHG Baseline Data Collection

3. GHG Reduction Opportunity Assessment

4. Target Setting and Developing Decarbonization Plan

5. Delivery and Tracking

- Decarbonization in own operations and value chain
- Continuous improvement
- Tracking progress

PREPARE → **ANALYZE** → **IMPLEMENT**

ERM's Approach to Target Setting for GHG Reduction

1. Gap Analysis of Existing GHG Inventory

- Many companies are already collecting GHG emission data to some extent
- Validate for accuracy
- Ensure alignment with international standard like GHG Protocol
- Obtain data sources to calculate GHG
- E.g. Emission factors from Thailand Greenhouse Gas Management Organization (TGO)

Greenhouse Gas Emissions

Greenhouse gas emissions decreased 8.76 million tons CO_2 compared to 2020, in line with science base targets towards the net-zero in 2050.

Performance Data	2020[1]	2021[3]	2022	2023	2024	GRI Standards	SASB
GHGs Scope 1 and 2 (Tons CO_2)[2]	34,243,210	33,525,541	30,116,798	27,083,867	25,479,607		
GHG Scope 1 (Tons CO_2)[2]	30,994,851	30,343,481	27,236,390	24,329,050	22,869,440	GRI 305-1	EM-CM-110a.1
GHG Scope 2 (Tons CO_2)[2]	3,248,358	3,182,060	2,880,408	2,754,817	2,610,166	GRI 305-2	
Location-Based (Tons CO_2)[2]	3,388,383	3,323,357	3,106,463	2,935,118	2,860,118		
Market-Based (Tons CO_2)[2]	3,248,358	3,182,060	2,880,408	2,754,817	2,610,166		
Biogenic CO_2 (Tons CO_2)[2]	NA	4,853,737	5,459,979	3,968,392	5,522,750	GRI 305-1	
GHG emission reduction compare with base year 2020 (Tons CO_2) (%)		717,668 2.09	4,126,412 12.05	7,159,343 20.91	8,763,603 25.59	GRI 305-5	
GHG Scope 3 (Tons CO_2)[2]	NA	15,603,650	10,014,394	10,606,251	10,695,208	GRI 305-3	
1. Purchased goods and services (Tons CO_2)[2]	NA	5,036,763	4,672,130	5,303,395	5,822,774		
2. Capital goods (Tons CO_2)[2]	NA	0	0	0	53,830		
3. Fuel and energy related activities (Tons CO_2)[2]	NA	1,878,089	1,461,512	1,460,420	1,266,371		
4. Upstream transportation & distribution (Tons CO_2)[2]	NA	1,090,483	1,542,759	1,480,778	1,109,770		
5. Waste generated in operations (Tons CO_2)[2]	NA	1,373	2,642	22,427	76,327		
6. Business travel (Tons CO_2)[2]	NA	1,479	13,225	3,910	6,761		
7. Employee commuting (Tons CO_2)[2]	NA	24,144	6,888	9,981	36,009		
8. Upstream leased assets (Tons CO_2)[2]	NA	0	0	0	0		
9. Downstream transportation & distribution (Tons CO_2)[2]	NA	1,145,963	422,057	566,064	388,330		
10. Processing of sold products (Tons CO_2)[2]	NA	4,225,574	34,002	246,235	434,023		
11. Use of sold products (Tons CO_2)[2]	NA	1,747,781	1,205,819	887,651	918,074		
11.1 Use of sold fossil fuels[2]	NA	1,156,169	1,205,819	887,493	917,262		
12. End-of-life treatment of sold products (Tons CO_2)[2]	NA	41,467	51,556	67,203	58,623		
13. Downstream leased assets (Tons CO_2)[2]	NA	0	0	0	106		
14. Franchises (Tons CO_2)[2]	NA	487	7,735	6,578	3,977		
15. Investments (Tons CO_2)[2]	NA	410,047	594,068	551,609	520,234		

NA = Not Available

[1] Base year of scope 1+2

[2] Within SGS's limited assurance scope (Page 92-94)

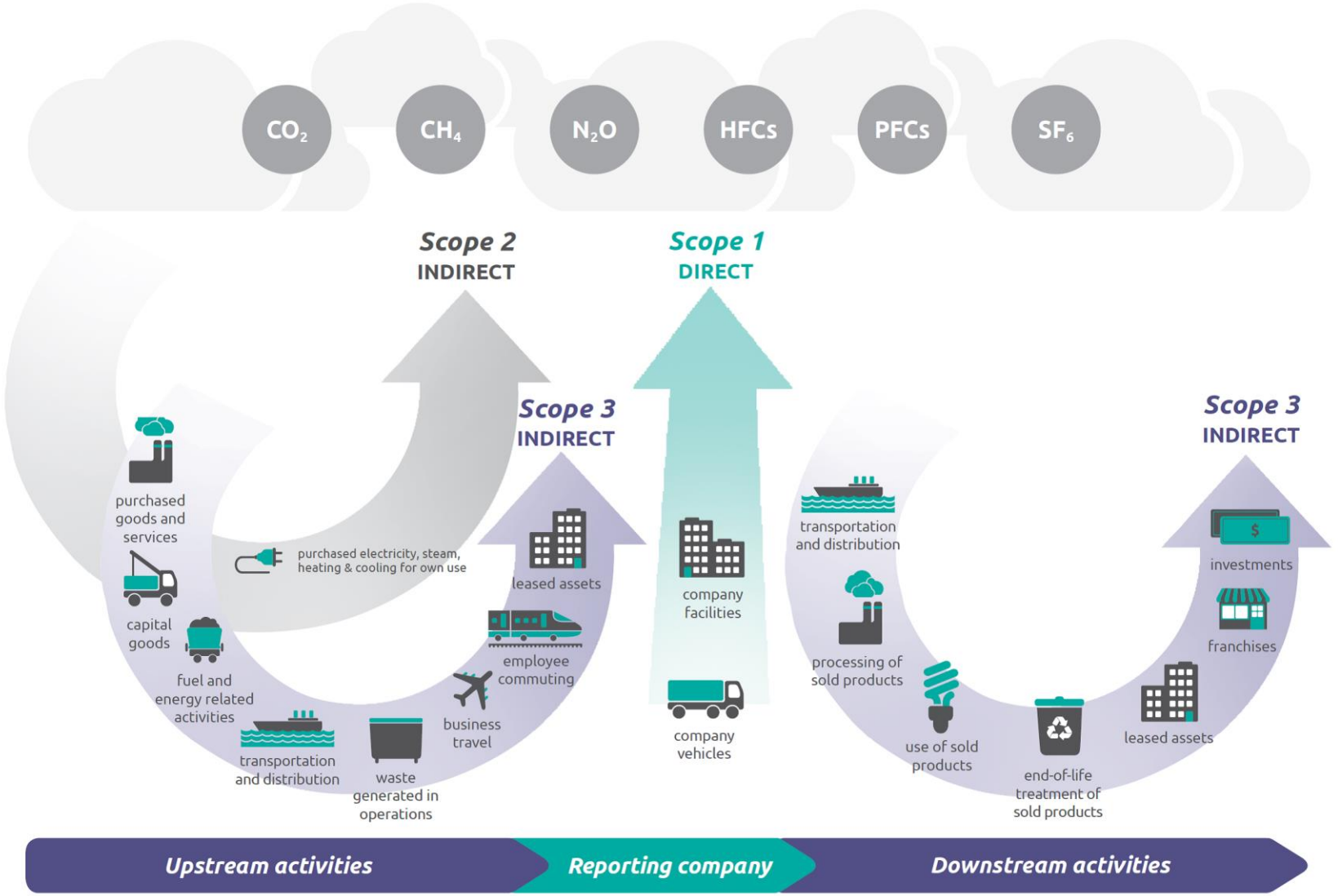
[3] Base year of scope 3

EN_ENV.pdf

ERM's Approach to Target Setting for GHG Reduction

2. GHG Baseline Data Collection

- Collect GHG Scope 1, 2, 3
- Direct VS Indirect emissions
- 15 categories of GHG Scope 3



Scope 3 Inventory Guidance | US EPA

ERM's Approach to Target Setting for GHG Reduction

3. GHG Reduction Opportunity Assessment

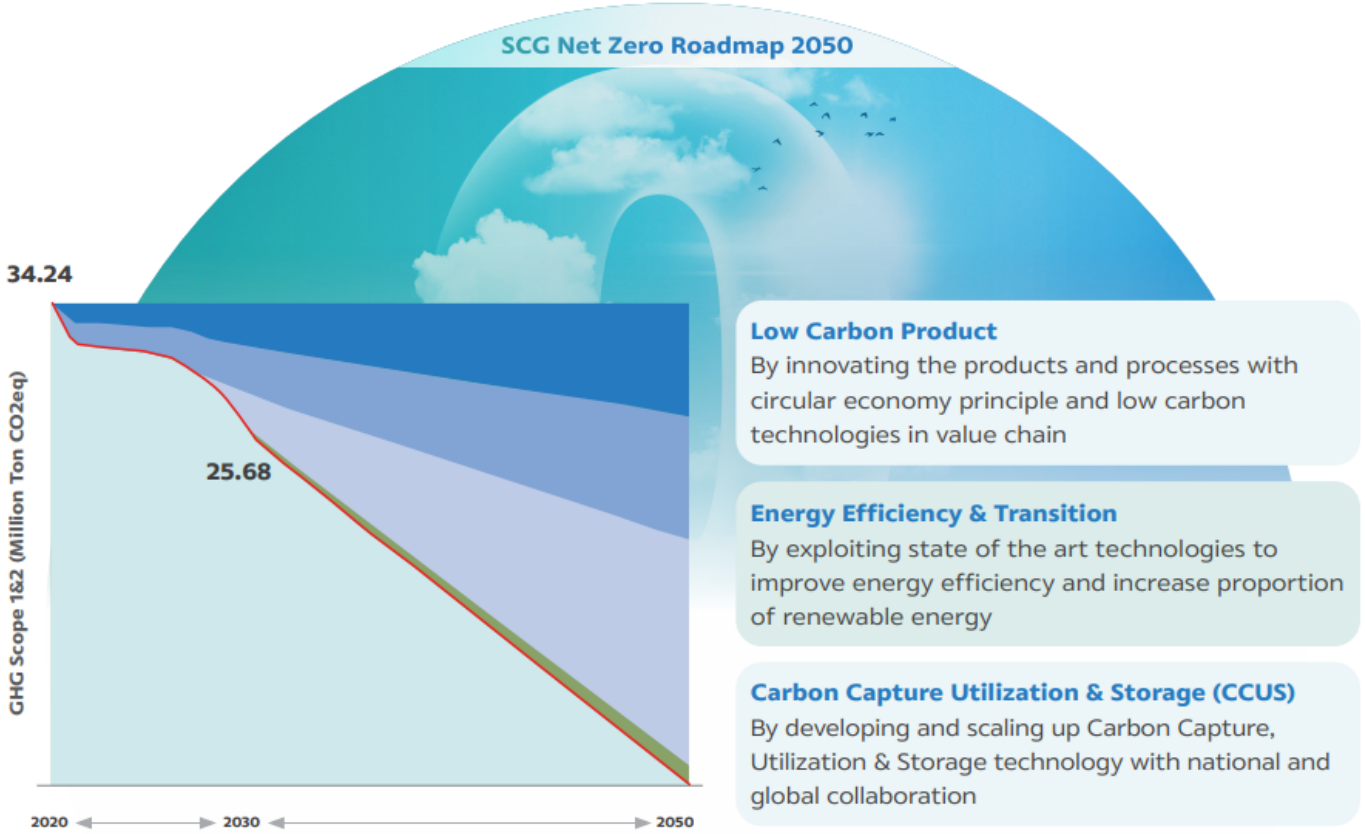
- Explore on how the company can reduce GHG emissions
- Actions can be specific to Scope 1, 2, 3

SCG-Climate-Report-2024-1.pdf

ERM's Approach to Target Setting for GHG Reduction

4. Target Setting and Developing Decarbonization Plan

SBTi validated for SCG near term target, SCG commits to reduce absolute scope 1 & 2 greenhouse gas emissions 25% by 2030 from a 2020 base year*. SCG also commits to reduce absolute scope 3 greenhouse gas emissions from the use of sold fossil fuels 25% by 2031 from 2021 base year.



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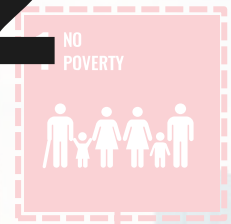
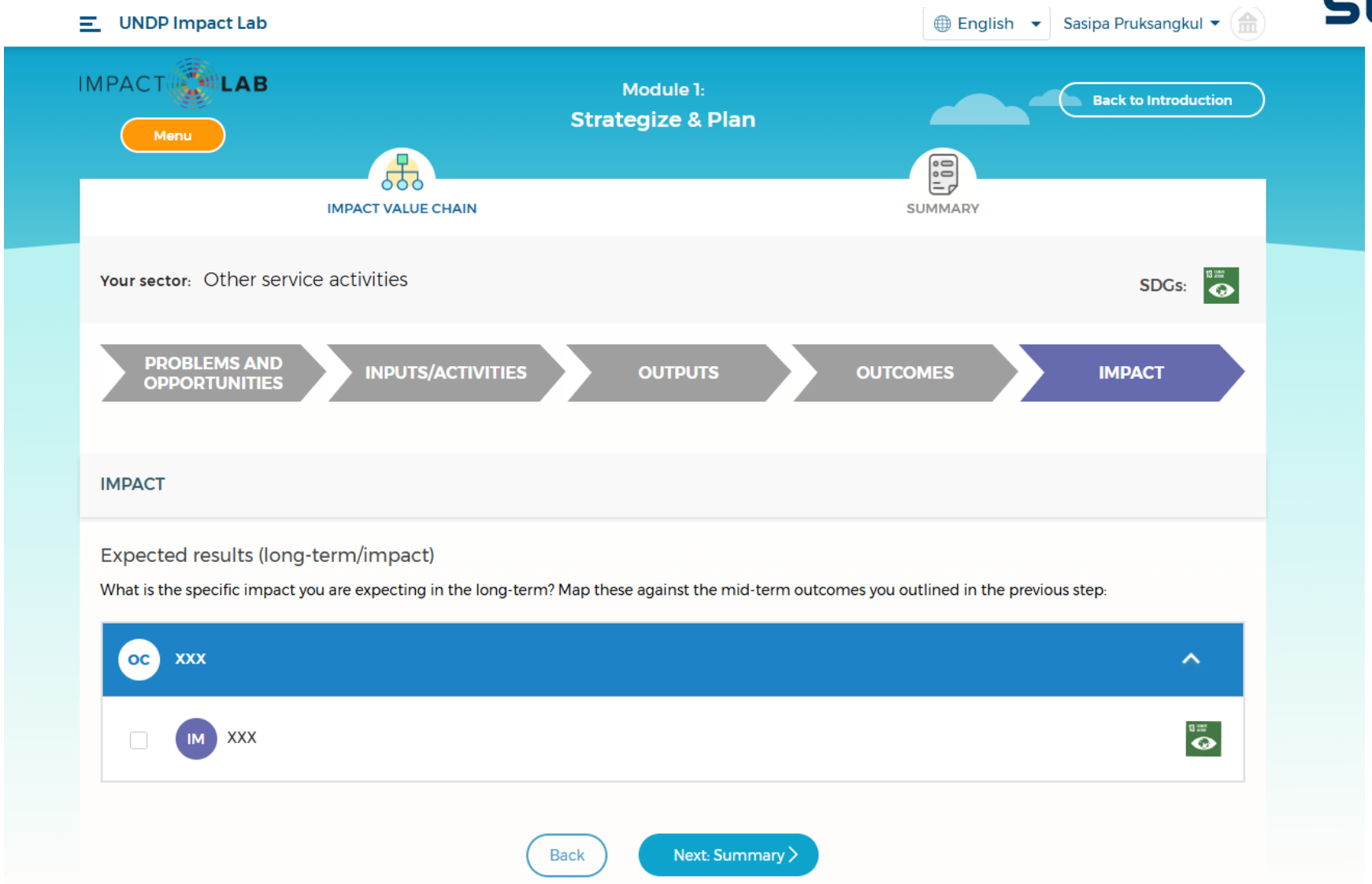
GROUP ACTIVITIES 2

Impact Lab Module 1



GROUP ACTIVITIES II: Impact Lab Module 1



Resource: UNDP Impact Lab

GROUP ACTIVITIES 2: Impact Lab Module 1

Each group must align with their company **from Group Activity I** to develop strategies and plans for climate action and record their answers on a flipchart.

[Flip Chart]

Module 1: Strategize & Plan

Problems and Opportunities	Inputs/Activities	Outputs	Outcomes	Impact
What are the problems and needs we are seeking to address ?	What are the specific activities we will undertake to address the problems or opportunity?	What are the immediate results of our activities ?	What are the short-and medium-term effects we expect to see following our outputs ?	What are the positive and negative long-term effects to which we will contribute ?

GROUP ACTIVITIES 2: Impact Lab Module 1

Objective: To understand how to develop business strategies and plans related to the climate change provided issues.

Instruction: Each group must align with their company's materiality topic from Group Activity I to develop strategies and plans for climate action, then record their answers on a flipchart.

Problems and Opportunities: What are the problems and needs we are seeking to address?
Inputs/Activities: What are the specific activities we will undertake to address the problems or opportunities?
Outputs: What are the immediate results of our activities?
Outcomes: What are the short-and medium-term effects we expect to see following our output?
Impact: What are the positive and negative long-term effects to which we will contribute?

[Flip Chart]

Problems and Opportunities	Inputs/Activities	Outputs	Outcomes	Impact
e.g. Risk of water scarcity due to climate change	Investment in water-saving irrigation technologies such as drip irrigation.	Reduced water consumption 100 megaliter	Reduced shortage at water sources.	Long-term resilience at water sources


Afternoon Break

IMM Framework

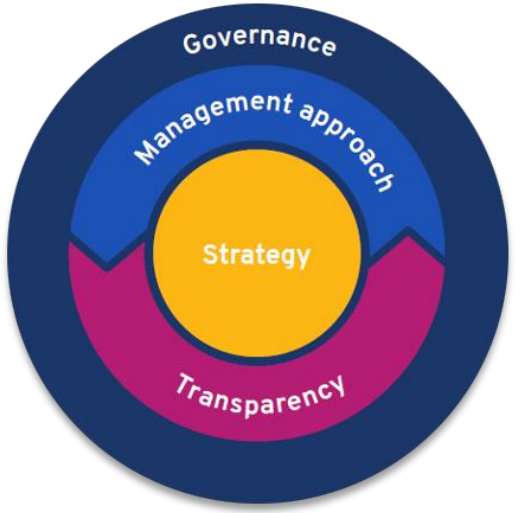
Step 5 (Part 1/4)

Agenda 3

IMM Framework Step 5

IMM Framework		SDG Impact Standards	
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy	
Step 2	**Identifying and engaging with stakeholders** - Conducting stakeholder mapping - How to engage with stakeholders along the value chain	Strategy	
Step 3	**Prioritizing impacts** - Materiality analysis - Mapping and prioritizing SDGs along the business value chain - Business setting goals - Five dimensions of impact for each goal	Strategy	
Step 4	**Planning for impact** - Developing an impact value chain - Selecting indicators - Setting baselines and targets	Management Approach	
Step 5	**Measuring impact and integrating impact into business practices** - Monitoring results and collecting data - Integrating SDGs and impact into business practices and decision-making - Managing impact risks - Reinforcing the company's commitment to impact through governance practices	Management Approach	Governance
Step 6	**Reporting progress on impact in line with the One Report**	Transparency	

The SDG impact standards



https://sdgimpact.undp.org/practice-standards.html

Impacts of Climate Change to Society

More intense wildfires

Higher average temperatures

Longer droughts

Weather

Expending Disease

Humans

Inequity living

Economic impacts

Climate Change

Sea level rise

Melting sea ice

Marine heat waves

Environment

Agriculture

Unpredictable growing seasons

Reduced soil health

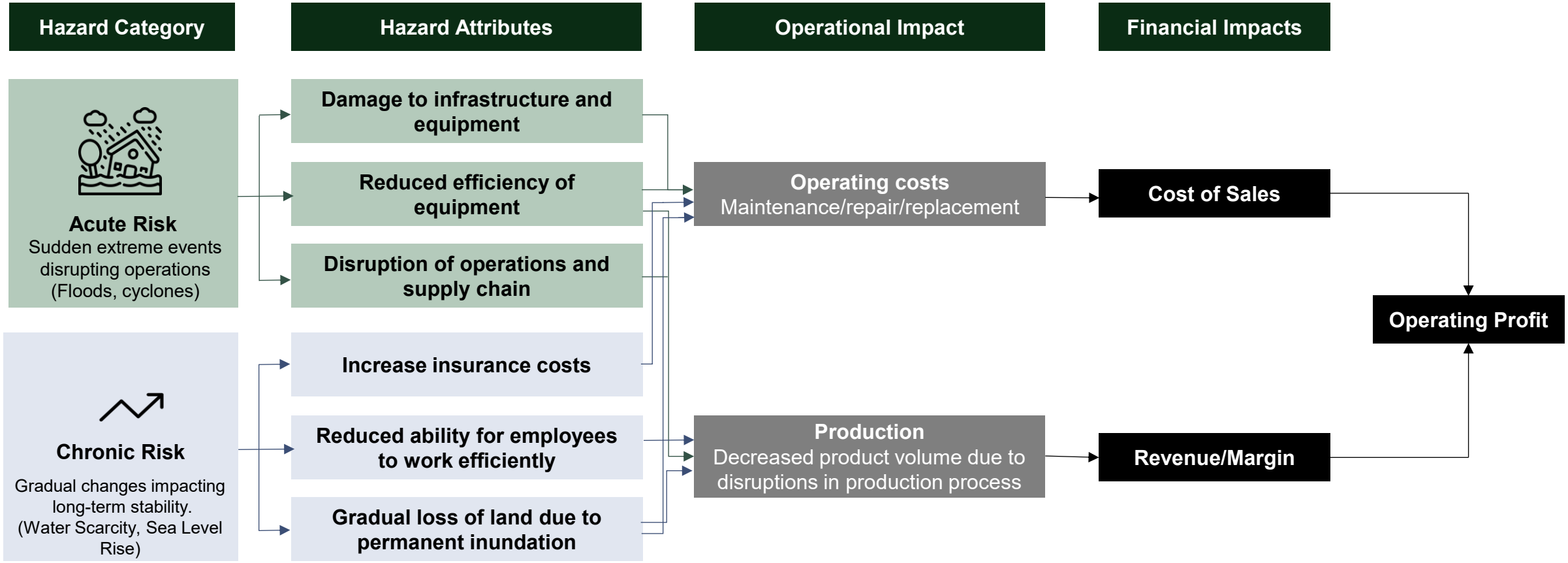
Food shortages

ERM

Resource: Effects of Climate Change - Impacts and Examples

How climate-related physical risks impact companies?

Physical risks arise from climate-related events that directly impact business operations, assets, and supply chains, leading to operational disruptions and financial losses.



How climate-related transition risks and opportunities impact companies?

Transition risks and opportunities emerge as economies work towards reducing GHGs (e.g., transition to low-carbon economy).

- Shifts in supply and demand for certain commodities, products and services as climate-related risks and opportunities are increasingly taken into account
- Customer behavior change to prefer energy from renewable sources

Impacts on - e.g. product demand, operating costs

- Technological improvements or innovations that support the transition to lower-carbon, energy-efficiency
- The disruption caused by the displacement of old systems by new technology

Impacts on – e.g. capital expenditure, operating costs

- Stakeholder groups are becoming aware and concerned of the pollution generating GHG from fossil fuel and its negative impacts to climate change.
- Community perceptions of an organization's contribution to or detraction from the transition to a lower-carbon economy

Impacts on – e.g. company valuation, customer demand

- Policy actions that attempt to constrain actions that contribute to the adverse effects of climate change
- Policy actions that seek to promote adaptation to climate change

Impacts on – e.g. capital and operating costs

Overview of Qualitative Assessment of Climate-related Risks and Opportunities

Step 1

Identify **relevant transition drivers (risk and opportunity)** from industry/sector-specific research papers, commitments, peer analysis

Step 2

Qualitative assessment of transition risk and opportunity, using **scenario analysis** to understand potential impact on business's operations and value chain

Step 3

Identify potential high-level **risk mitigation measures and recommendations** for business strategy

Asset	Water Scarcity					Riverine Floods					Coastal Floods					Extreme Heat					Cyclone and Wind				
	BSL	RCP 2.6		RCP 8.5		BSL	RCP 2.6		RCP 8.5		BSL	RCP 2.6		RCP 8.5		BSL	RCP 2.6		RCP 8.5		BSL	RCP 2.6		RCP 8.5	
		2030	2050	2030	2050		2030	2050	2030	2050		2030	2050	2030	2050		2030	2050	2030	2050		2030	2050	2030	2050
Coal																									
Philippines	●	○	○	○	○	○	○	○	○	●	●	○	○	○	●	○	○	○	○	●	○	○	○	○	
Thailand	●	○	○	○	○	●	N/A				●	○	○	○	○	●	○	○	○	○	N/A				
Geothermal																									
Indonesia	○	○	○	○	○	●	N/A				N/A					○	○	○	○	○	N/A				
Hydro																									
Laos	●	○	○	○	○	●	○	●	○	●	N/A					○	○	○	○	●	●	○	○	○	○
Natural Gas																									
Thailand	●	○	○	○	○	○	●	●	○	●	N/A					●	○	○	○	○	●	○	○	○	○
South Korea	●	○	○	○	○	●	N/A				N/A					●	○	○	○	●	●	○	○	○	●
USA	●	○	○	○	○	●	○	○	●	○	N/A					●	○	○	○	●	●	○	○	●	●
Solar																									
Thailand	●	○	○	○	○	●	●	●	○	●	N/A					●	○	○	○	●	●	○	○	○	●
Wind																									
Australia	○	○	○	○	○	●	N/A				N/A					○	○	○	○	●	N/A				
Thailand	●	○	○	○	○	●	N/A				N/A					○	○	○	○	●	N/A				
Taiwan		N/A					N/A				●	○	○	○	○	●	○	○	○	●	●	○	○	○	○

https://sustainability.egco.com/storage/document/tcfd-reports/2023/egco-tcfd-disclosures-2023-en.pdf

Question for Tomorrow:

What is Scenario Analysis?

TRAINING DAY 2: AGENDA

IMM Framework		SDG Impact Standards	
Step 1 ✓	Understanding impact and IMM	Strategy	
Step 2 ✓	Identifying and engaging with stakeholders	Strategy	
Step 3 ✓	Prioritizing impacts	Strategy	
Step 4 ✓	Planning for impact	Management Approach	
Step 5	Measuring impact and integrating impact into business practices	Management Approach	Governance
Step 6	Reporting progress on impact in line with the One Report	Transparency	

Morning

Agenda 5: IMM Framework Step 5 (Part 2/4)
- Recap of Day 1 Training
- Step 5: Measuring Impact

Group Activities 3
- Impact Lab Module 2

Agenda 5: IMM Framework Step 5 (Part 3/4)
- Step 5: Integrating Impact into Business Practices

Afternoon

Agenda 6: IMM Framework Step 5 (Part 4/4)
- Step 5: Integrating Impact into Business Practices

Agenda 7: IMM Framework Step 6
- Step 6: Reporting of Progress

Group Activities 4
- Impact Flow.org by UNDP

SDG IMPACT MEASUREMENT ON CLIMATE ACTION FOR THAI LISTED COMPANIES

8 August 2025 | Bangkok, Thailand
Presented by UNDP& ERM-Siam Co. Ltd.

AGENDA DAY 2

8.30-9.00	Registration

9.00-10.00	**Agenda 5: IMM Framework Step 5 (Part 2/4)**
	• Recap of Day 1 Training
	• Step 5: Measuring Impact
	  • Impact Data Collection
	  • Linkage to Data Collection for Climate-related Risks and Opportunities

10.00-10.45	**Group Activities 3**
	• Impact Lab Module 2
	  • Selecting Indicators & Developing Indicator Table
	  • Data Collection Planning for Impact Measurement and Assessment of Climate-Related Risks and Opportunities

10.45-11.00	Coffee Break

11.00-12.15	**Agenda 5: IMM Framework Step 5 (Part 3/4)**
	• Step 5: Integrating Impact into Business Practices
	  • Long-term Impacts of Climate Change
	  • Introduction to Scenario Analysis
	  • Overview of Quantitative Assessment of Climate-related Risks and Opportunities
	  • Mitigation and Adaptation Plan to address Impacts, Risks and Opportunities

12.15-13.15	Lunch

ERM

AGENDA DAY 2

13.15-13.45	**Agenda 6: IMM Framework Step 5 (Part 4/4)** • Step 5: Integrating Impact into Business Practices • Governance for Managing Impacts, Risks and Opportunities
	Agenda 7: IMM Framework Step 6 • Step 6: Reporting of Progress • Disclosing in line with the Form 56-1 One Report and IFRS S1-S2 Standards
13.45-15.30	**Group Activities 4** • Impact Flow.org by UNDP
15.30-16.00	Training Conclusion and Evaluation
END	

ERM

IMM Framework

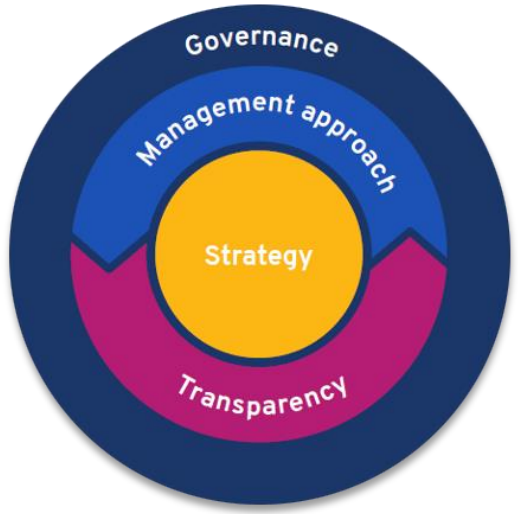
Step 5 (Part 2/4)

Agenda 4

IMM Framework Step 5

IMM Framework		SDG Impact Standards	
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy	
Step 2	**Identifying and engaging with stakeholders** - Conducting stakeholder mapping - How to engage with stakeholders along the value chain	Strategy	
Step 3	**Prioritizing impacts** - Materiality analysis - Mapping and prioritizing SDGs along the business value chain - Business setting goals - Five dimensions of impact for each goal	Strategy	
Step 4	**Planning for impact** - Developing an impact value chain - Selecting indicators - Setting baselines and targets	Management Approach	
Step 5	**Measuring impact and integrating impact into business practices** - Monitoring results and collecting data - Integrating SDGs and impact into business practices and decision-making - Managing impact risks - Reinforcing the company's commitment to impact through governance practices	Management Approach	Governance
Step 6	**Reporting progress on impact in line with the One Report**	Transparency	

The SDG impact standards



https://sdgimpact.undp.org/practice-standards.html

STEP 5

Measuring and integrating impact into business

A monitoring plan is a useful tool to guide data collection and analysis helps the company track its progress and ensure accountability and continuous improvement.

Monitoring Results and Collecting Data

- Monitor results through the selected indicators
- Progress against targets
- Means to verify accuracy of data

Results	Indicators	Baseline Value (Year)	Targets	Sources of information	Frequency	Responsibility
Output, outcome or impact statement from the Theory of Change	Indicator/metric name	Baseline value	Total target	Source of data, e.g., survey, dashboard, mobile app, reports	How often the data will be collected e.g., daily, weekly, monthly, quarterly	Who within the company or externally is responsible for collecting the data?

Measuring and integrating impact into business

Monitoring results and collecting data

Segment data based on different characteristics can help companies target their activities and investment to where it is needed contributing to SDG solutions.

Example

Indicator	Baseline(2021)	Targets (2022)	Results (2022)
Number of children achieving proficiency in functional literacy	10,000 Girls: 6,000, Boys: 10,000	15,000 Girls: 9,000, Boys: 6,000	14,000 Girls: 8,000, Boys: 6,000

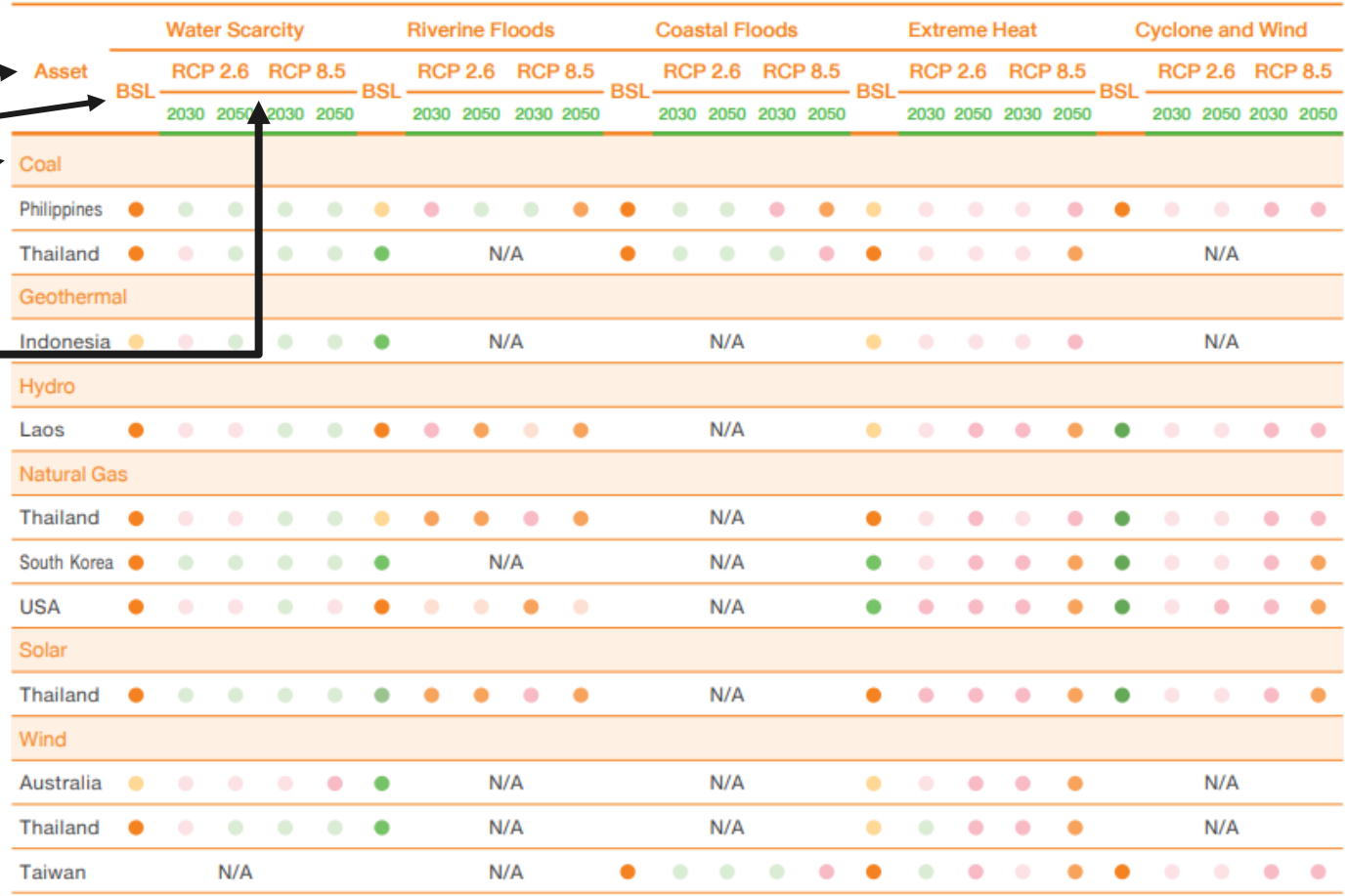
This contribution to SDG 4 “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”.

The company can disaggregate the data by gender, to understand if boys and girls benefit equally from its services.

What data do we need to collect for climate risks and opportunities assessment?

Physical Risks

- Asset location
- Historical data
- Type of asset
- Scenario data



What data do we need to collect for climate risks and opportunities assessment?

Transition Risks and Opportunities

- Depends on the drivers that are selected

For examples:

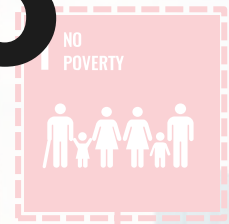
- Carbon Tax
  - GHG emissions
  - Projected carbon tax rate (Scenario data)
  - Projected growth rate, etc.
- Renewable Electricity Growth
  - Projected shift in production portfolio
  - Projected increase in demand of renewable electricity (Scenario data), etc.

Transition Drivers	Potential Impact[3]					
	Fossil-Based Energy Generation		Green Energy Generation		Supply Chain	
	2030	2050	2030	2050	2030	2050
Carbon Tax (Emerging Regulatory Risk) *National carbon pricing regulations being introduced resulting in higher costs*	●	●			●	●

Transition Drivers	Potential Impact[3]					
	Fossil-Based Energy Generation		Green Energy Generation		Supply Chain	
	2030	2050	2030	2050	2030	2050
Renewable Electricity Growth (Energy Source Opportunity) *Increased revenue from the growing demand of renewable electricity*	●	●	●	●	●	●

GROUP ACTIVITIES 3

Impact Lab Module 2



GROUP ACTIVITIES 3: Impact Lab Module 2

Once the strategies and plans are finalized, participants proceed to the measuring impact session.
(selecting 2 out of the 5 provided indicators).

[Flip Chart]

Module 2: Measuring Impact

Indicators							
Indicators	Unit of Measure	Baseline & Year	Target & Year	Stakeholders	Are you collecting data for this indicator?	Data Collection Method	What is the source of this data (If data has yet to be collected, you can mark it as unavailable) ?
OUTPUTS Number of hours volunteered by full-time and part-time employees of the organization during the reporting period. (IRIS+)		Val Year	Value Year		Option	Option	

GROUP ACTIVITIES 3: Impact Lab Module 2

Objective: To understand the process of planning data collection to measure impact and assess risks and opportunities related to climate change indicators, using Impact Lab Module 2.

Instruction: Each group has to fill in the flipchart by identifying the data collection process to achieve the climate change impact measurement targets

- **Indicators:** A specific metric or variable used to track progress toward an outcome, impact, or goal.
- **Unit of Measure:** The standard unit used to quantify the indicator
- **Baseline & Year:** Represents the current status and serves as a reference to assess progress toward the desired outcome or impact.
- **Target & Year:** The target value indicates the specific outcome aim to achieve or the value the indicator should reach in the future.
- **Stakeholders (Data owner):** The individuals, groups, or entities that influence the indicator.
- **Data Collection Method:** The process or approach used to gather the data for the indicator.
- **Data Source:** The origin or provider of the data used for the indicator.

GROUP ACTIVITIES 3: Impact Lab Module 2

[Flip Chart]

Indicators	Unit of Measure	Baseline & Year	Target & Year	Stakeholders	Data Collection Method	Data Source
e.g. Water consumption	megaliter	The initial measurement of water use is 500 megaliter in 2023	To reduce or optimize water use, to 450 megaliter by 2027	• Operations Manager • Sustainability Officer • Environmental Team	Meter readings from water supply systems	• Water utility bills • Factory water meters • Water management and monitoring software
GHG scope 1						
GHG scope 2						

IMM Framework

Step 5 (Part 3/4)

Agenda 5

IMM Framework Step 5

IMM Framework		SDG Impact Standards	
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy	
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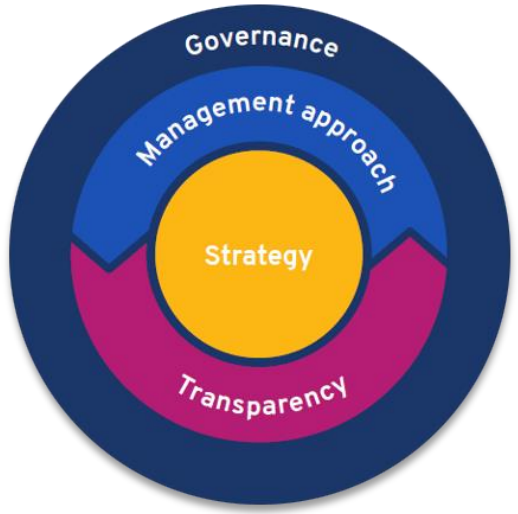
The SDG impact standards

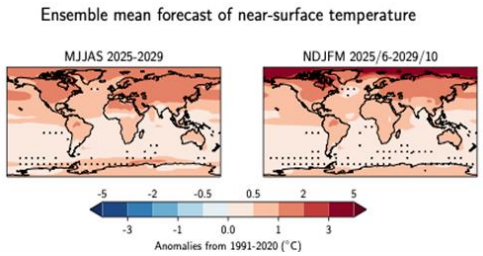


https://sdgimpact.undp.org/practice-standards.html

Long-Term Impact of Climate Change to Society

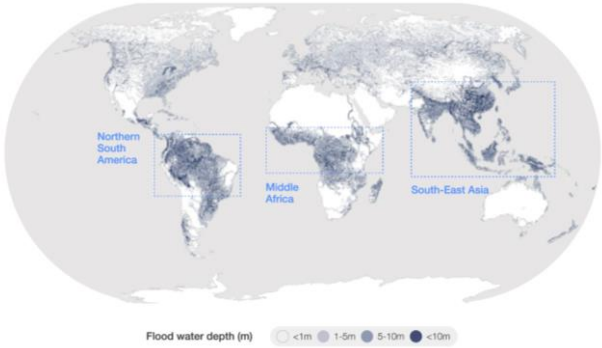
Global High Temperatures: Predicted to continue rising, with 2025-2029 expected to be between **1.2°C and 1.9°C** higher than the 1850-1900 average.

WORLD METEOROLOGICAL ORGANIZATION



South-East Asia, Northern South America, and Middle Africa are at risk of experiencing the impacts of **floods and heavy rainfall** between 2051 and 2070.

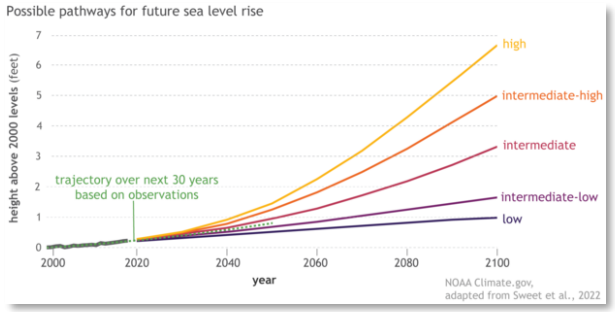
WORLD ECONOMIC FORUM



2025 — 2030 — 2050 — 2100

United Nations

World likely to **breach** 1.5°C limit in next five years.



NOAA WEATHER PROGRAM OFFICE

Global mean **sea level would rise at least 0.3 meters (1 foot)** above 2000 levels by 2100.

ERM

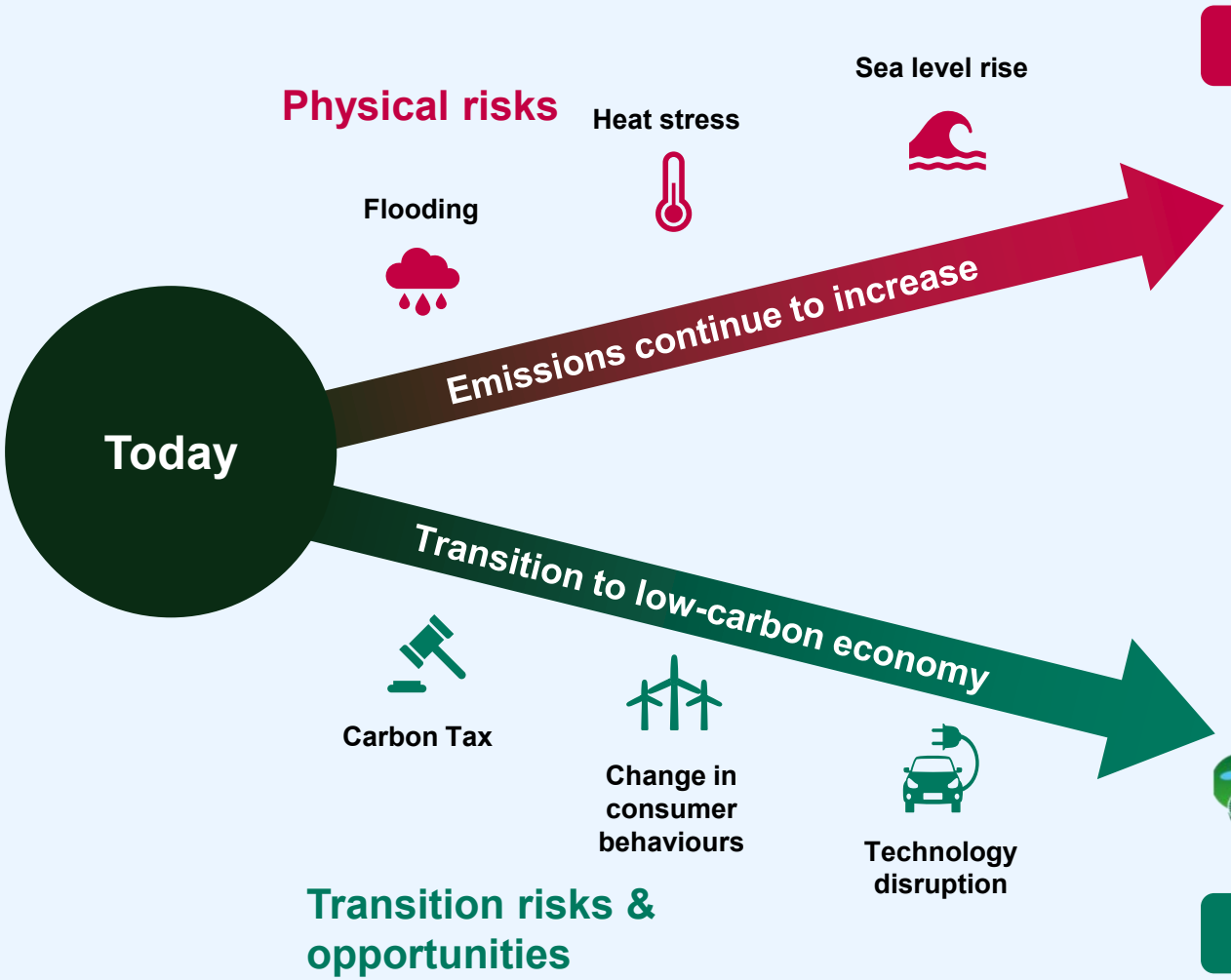
Resource: Global climate predictions show temperatures expected to remain at or near record levels in coming 5 years

Climate change: World likely to breach 1.5°C limit in next five years | UN News

Climate Change: Global Sea Level | NOAA Climate.gov

These 3 climate events will impact health the most by 2050 | World Economic Forum

Scenario Analysis



High emission scenario

Potential Impacts

- **Production/operation disruptions** (e.g. power, transportation, worker availability)
- **Physical damage to assets** (and rising insurance costs)
- **Supply chain disruptions**
- **Changes in resource/ input prices** (e.g. water, energy, construction materials)
- **Changes in demand for products and services**
- **Increasing incentives for lower carbon energy, products and services**

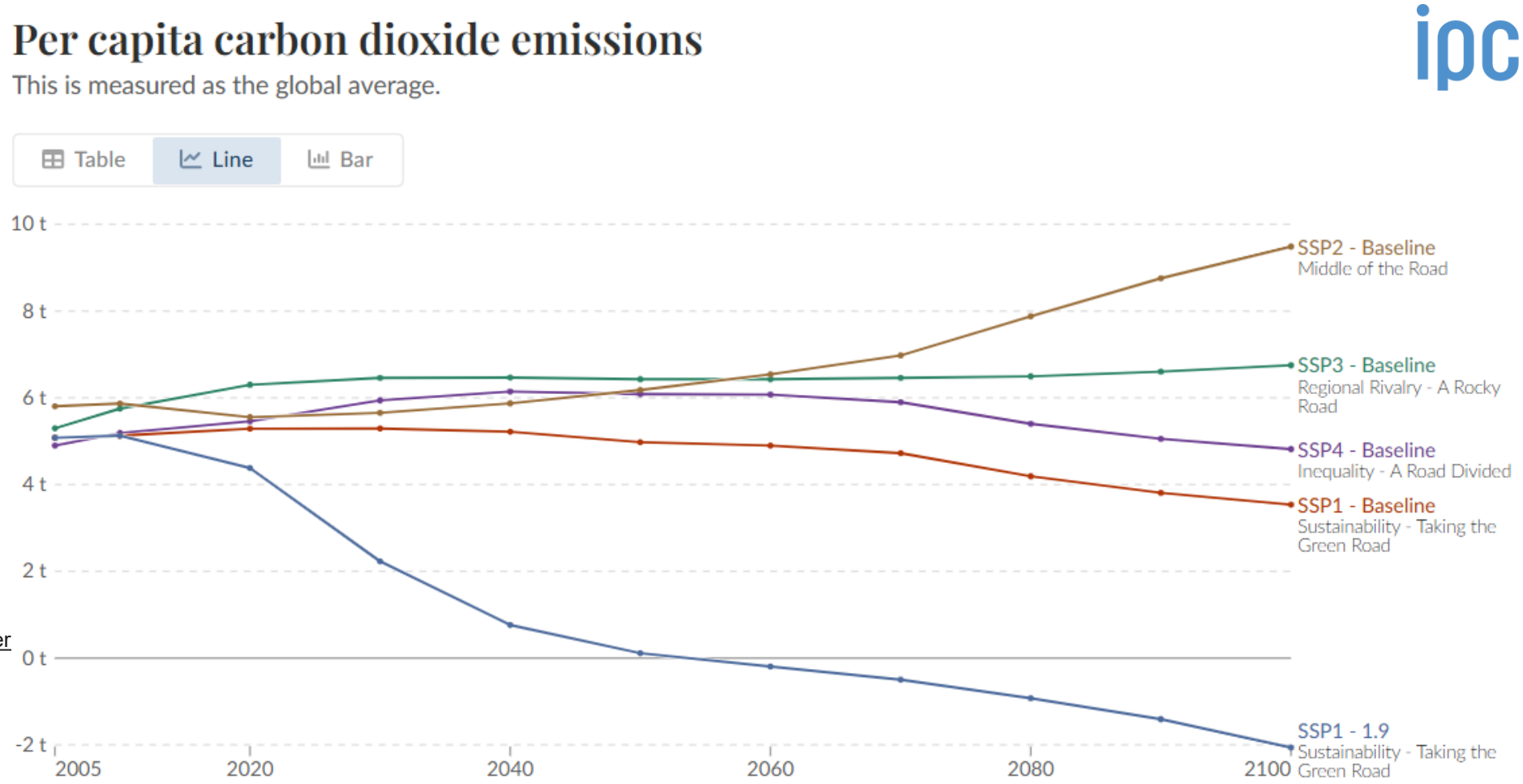
Lower emission scenario

Potential Impacts

Introduction to Climate Scenarios

Shared Socioeconomic Pathways (SSP scenarios)

- Developed by the Intergovernmental Panel on Climate Change (IPCC)
- Explore potential societal and economic developments, and their impacts on climate change
- Narrative descriptions and quantitative data on factors like population growth, economic development, land use



IPCC Scenarios Data Explorer - Our World in Data

Introduction to Climate Scenarios

Global Energy and Climate (GEC) Scenarios

- Developed by the International Energy Agency (IEA) and published in the World Energy Outlook report
- Modelled based on assumptions about how the energy system might evolve over time

	Stated Policies Scenario	Announced Pledges Scenario	Net Zero Emissions by 2050 Scenario
Definitions	A scenario which reflects current policy settings based on a sector-by-sector and country-by-country assessment of the energy-related policies that are in place as of the end of August 2024, as well as those that are under development. The scenario also takes into account currently planned manufacturing capacities for clean energy technologies.	A scenario which assumes that all climate commitments made by governments and industries around the world as of the end of August 2024, including Nationally Determined Contributions (NDCs) and longer-term net zero targets, as well as targets for access to electricity and clean cooking, will be met in full and on time.	A scenario which sets out a pathway for the global energy sector to achieve net zero CO_2 emissions by 2050. It does not rely on emissions reductions from outside the energy sector to achieve its goals. Universal access to electricity and clean cooking are achieved by 2030. The scenario was updated with the latest available data in 2024.
Objectives	To provide a benchmark to assess the potential achievements (and limitations) of recent developments in energy and climate policy. The differences between the STEPS and the APS highlight the "implementation gap" that needs to be closed for countries to achieve their announced decarbonisation targets.	To show how close current pledges get the world to the target of limiting global warming to 1.5 °C. The differences between the APS and the NZE Scenario highlight the "ambition gap" that needs to be closed to achieve the goals of the Paris Agreement adopted in 2015. It also shows the gap between current targets and achieving universal energy access.	To show what is needed across the main sectors by various actors, and by when, for the world to achieve net zero energy-related CO_2 emissions by 2050 while meeting other energy-related sustainable development goals such as universal energy access.

https://www.iea.org/reports/global-energy-and-climate-model/understanding-gec-model-scenarios#an-integrated-approach-to-energy-and-sustainable-development-in-the-net-zero-emissions-by-2050-scenario

Introduction to Climate Scenarios

Network for Greening the Financial Systems (NGFS) Scenarios

- Common and up-to-date reference point for understanding how climate change (physical risk) and climate policy and technology trends (transition risk) could evolve in different futures.
- Each scenario was chosen to show a range of higher and lower risk outcomes.

Net Zero 2050

Net Zero 2050 limits global warming to 1.5°C through stringent climate policies and innovation, reaching global net zero CO2 emissions around 2050.

Low Demand

The Low Demand scenario assumes that significant behavioural changes - reducing energy demand - in addition to (shadow) carbon price and technology induced efforts, would mitigate pressure on the economy to reach global net zero CO_2 emissions around 2050.

Below 2 °C

Below 2 °C gradually increases the stringency of climate policies, giving a 67 % chance of limiting global warming to below 2 °C.

Delayed Transition

Delayed Transition assumes global annual emissions do not decrease until 2030. Strong policies are then needed to limit warming to below 2 °C. Negative emissions are limited.

Nationally Determined Contributions

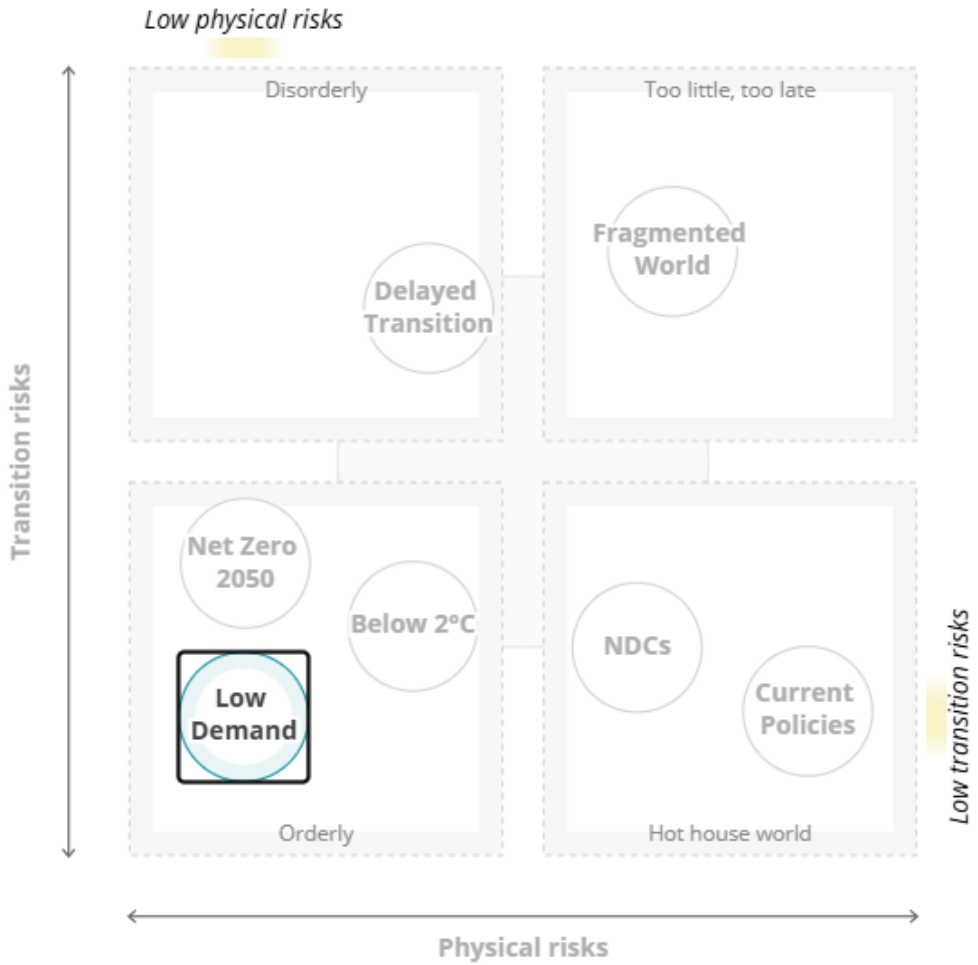
Nationally Determined Contributions (NDCs) includes all pledged policies even if not yet backed up by implemented effective policies.

Current Policies

Current Policies assumes that only currently implemented policies are preserved, leading to high physical risks.

Fragmented World

The Fragmented World scenario assumes delayed and divergent climate policy ambition globally, leading to high physical and transition risks.



https://www.ngfs.net/ngfs-scenarios-portal/

Introduction to Climate Scenarios

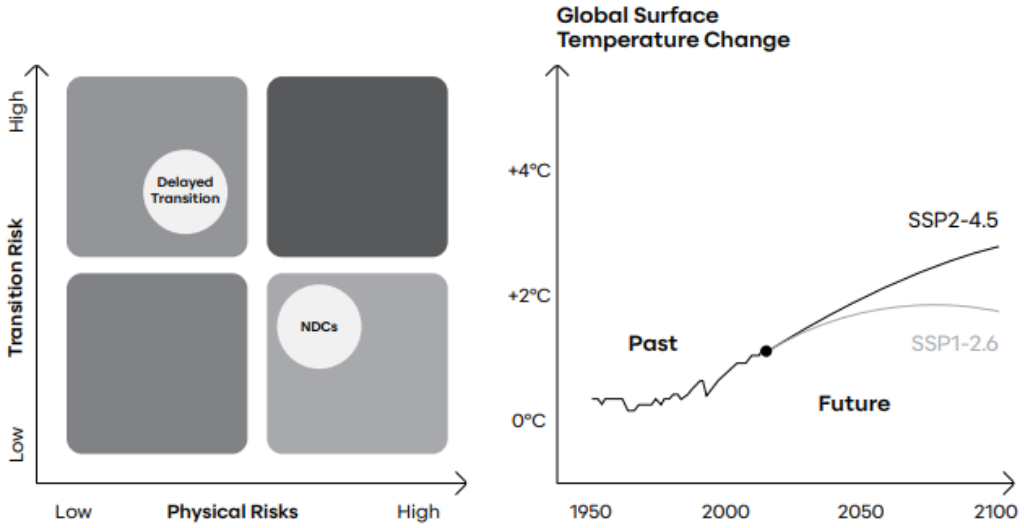
Climate Scenario Analysis

To comprehensively understand climate-related risks and opportunities, SCBX has employed multiple scenario analyses to assess both physical and transition risks and to inform the Group's long-term decarbonization strategy.

Climate Scenarios Employed

SCBX continues to utilize scenarios developed by the Network for Greening the Financial System (NGFS) and Shared Socioeconomic Pathways (SSP) to assess the potential financial and operational impacts of climate risks across its portfolio:

NGFS and Shared Socioeconomic Pathways (SSP) Scenario employed by SCBX



- **Transition Risk Assessment**
  The NGFS Delayed Transition Scenario and Nationally Determined Contributions (NDCs) Scenario were applied to evaluate the implications of transition risks. These scenarios represent opposite ends of the spectrum in terms of high physical risk and high transition risk environments. The analysis focused on assessing the potential impact of carbon pricing and GDP change under these NGFS pathways on our portfolio.

- **Physical Risk Assessment**
  For physical risk assessment, SCBX employed the Shared Socioeconomic Pathways (SSP) scenarios — SSP1-2.6 and SSP2-4.5 — which represent different climate futures based on greenhouse gas concentration trajectories. These scenarios were used to assess potential physical damages and operational losses at SCBX's key operational sites and the locations of third-party service providers.

Time Horizons for Risk Assessment

SCBX conducts its scenario analysis across three distinct timeframes to capture short-, medium-, and long-term risks:

Time Horizon	Period
Short-Term	Up to 2027
Medium-Term	2028 – 2033
Long-Term	2034 – 2050

This approach enables SCBX to identify residual risks and develop appropriate mitigation strategies over relevant planning horizons across all relevant operational assets.

Report and Disclosures | SCBX

Overview of Quantitative Assessment of Climate-related Risks and Opportunities

Strategy

Testing the **resilience of strategy** under different futures.

Risk Management

Identifying risks across the business and **preparing responses**.

- **Maximized revenues**
- **Minimized costs**
- **New products and services**
- **Better business continuity**
- **Enhanced access to capital**

Linking to Financial Reporting

But this can be quite challenging.

Quantification of Physical Risks

Item	Rationale	Performance indicators
P5. Water stress or water shortage	Water shortage may reduce B.Grimm Power's operating performance (Baht per year) due to reduced production of electricity and steam from combined cycle co-generation power plants that consume water as major raw materials.	• The number of days that steam turbines stop operating (days per year) • Loss of revenue (Baht per year)

Physical Risk	SSP5-8.5 (4.4°C) Scenario	SSP2-4.5 (2°C) Scenario	SSP1-2.6 (1.5°C) Scenario
Water stress for combined cycle co-generation power plant	Shut down HRSG & Steam Turbine for 15 days at a time [1]	Shut down HRSG & Steam Turbine for 7.5 days at a time [1]	Steam turbines stop operating for 5 days at a time[1]
Estimated financial implication		THB 9.7-45.7 million[1]	
Mitigation costs		THB 2.4-16.6 million[3]	

Quantification of Physical Risks

Identified Risk	Example of Risk Implication	Financial Impacts on GC Business*	Time Horizon
Flood	• Inundation of assets, utilities, infrastructures, facilities and increased land erosion • Disruption/damage of infrastructure and movement of personnel and goods • Loss of property value • Personnel and infrastructure safety • Increase of asset insurance cost	Assumption of (water depth 1.5 m for 1 day) • Plant disruption 1 day resulted in revenue loss 0.53 million USD or 16.7 million THB. The calculation is based on the average revenue during Jan-May in the previous year) • Financial implication = revenue loss = 16.7 million THB • GC's critical 1st tier feedstock supplier may delay delivery raw material but there is no significant impact to GC. • There are 2 major customers and no significant impact on GC business	• Short-term: • Medium-term: • Long-term:

Quantification of Transition Risks and Opps.

Current and Emerging Regulations 	- Change of vehicle excise tax structure based on the amount of greenhouse emissions. - Thailand's Nationally Determined Contribution (NDC) and UNFCCC requirements for transportation sector. - Development of carbon credits, carbon pricing and REC pricing policies in Thailand. - Future implementation of Thailand's Climate Change Act. - New stricter regulations related to current and future extreme weather - Other climate-related legal actions.	**Transition:** Policy, regulatory & legal	Changing of BTS Group's Climate Strategy, operations, leading to investment of new infrastructures and sources for supporting new operation systems. Currently, our BRT operates on NGV, with its emissions in 2023/24 at 1,703 tCO_2e. In 2030 we estimate a carbon price of USD 85.5 per tonne. We manage this risk through improving fuel efficiency of our fleet. As of 31 March 2024, USD conversion to THB was at THB 36.528 per 1 USD, therefore financial implications for cost of carbon tax in 2030 is approximately THB 5,318,714. The estimated cost of these actions is estimated to be THB 519,262.65. **Time horizon:** Medium and long term

Opportunity	Description	Type	Impact for BTS Group
Market 	Higher demand for low-carbon transport system in Thailand presents new 'white-space' market opportunities.	**Transition:** Market	The most significant climate opportunities are new BTS lines and extensions, namely the Pink and Yellow line. The government aims to drive low carbon transport through new rail transit lines. BTS Group bases the potential financial impact from forecasted ridership multiplied by average fare for the Pink and Yellow lines. The estimated ridership is 130,000 daily trips and 47.45 million for each line. The average fare is THB 30, so estimated revenue for 2024 from new lines is THB 2.85 billion. The cost incurred for BTS Group is the cost of bidding for the 30 year concession which is estimated from the civil engineering, evaluation and management, and rolling stock costs at THB 9.6 billion, which equates to THB 320 million per year. **Time horizon:**

bts-tcfd-report-202324.pdf

Integration into Business Practices and Decision-making

Strategy

IFRS Sustainability

Climate-related Risk Management

01 Review of Risks and Opportunities

Functional Level

Conduct a review of the current risks and opportunities that are relevant to GPSC. These include risks and opportunities in accordance with the taxonomy guided by IFRS S2 (e.g., acute and chronic physical risks; transition risks such as regulatory, technology, reputation, and market; and opportunities such as resource efficiency, energy source, products and services, markets, and resilience).

02 Risk and Opportunities Identification and Assessment

Functional Level

Assess climate-related risks and opportunities that impact business operations and financial implications utilizing the CIP Platform, specialized tools, and consultation with external experts.

03 Risk Prioritization, Impact Identification and Management Approach Formulation

Corporate Level and Functional Level

- Build an understanding of internal functions and brainstorm ideas and input for risk impact and management approach.
- Prioritize the initial climate-related risks and opportunities based on the locations and technology types of assets and recalibrate those risks and opportunities by considering the percentage of equity shares and revenues generated by each technology type of asset to consolidate the financial impacts on GPSC Group's business.
- Validate results of climate-related risks and opportunities (e.g., operation impacts and financial impacts).
- Define management approach to mitigate risk as well as financial implications.
- Integrate climate-related risks into Enterprise Risk Management (ERM) framework as corporate risks by performing qualitative and quantitative risk assessments of those identified climate-related risks and opportunities based on assessing GPSC Group's ERM process following the Committee of Sponsoring Organization of Treadway Commission (COSO) ERM Framework across GPSC operations to identify potential impacts and likelihood in the present and future.

04 Risk Validation and Finalization

Functional Level, and Executive Level (Corporate Level)

Validate results with company executives. Utilize the results in the company's strategic planning process to minimize risks and enhance opportunities.

Decisions to mitigate, transfer, accept, or control the risks are made by the responsible managements & committees.

20240628-gpsc-ifrs-s2-sustainability-disclosure-standard-2024-en.pdf

Mitigation and Adaptation Plan to address Impacts, Risks and Opportunities

Table 7: Physical Risk Assessment Result- Quantification Analysis

Risk Rating Level: Very high | High | Moderate | Low | Minimal

Physical Risks	Risk Rating Level* – Time Horizon: 2030 SSP1-2.6	2030 SSP5-8.5	2050 SSP1-2.6	2050 SSP5-8.5	Impact Areas	Business Implications	Financial Implication (Average estimated time frame: 6 years)	Management measure and adaptation plan (Less than 5 years of implementation timeline) (Existing and New Operations: 100% coverage)	Cost response and timeline to response
Water Stress & Drought					Cogeneration Power Plants and Upstream	• Water scarcity can constrain the plant's capacity to maintain optimal cooling temperatures, potentially resulting in reduced electricity generation to prevent overheating and in extreme cases, plants may be required to shut down entirely to prevent damage. • Drought can intensify the competition for industrial water within the Map Ta Phut industrial estate, where GPSC's Cogeneration Power Plants are situated, resulting in escalated water expenses. • Water scarcity may impact GPSC's water supplier, leading to insufficient water resources for GPSC and driving up the cost of alternative water sources. • Water scarcity can result in seawater intrusion in coastal areas due to the lack of a freshwater barrier, leading to increased costs of seawater reverse osmosis (RO).	739 Million THB	• Install backup electricity from PEA/EGAT to maintain capability during emergencies. • Secure alternative sources such as demineralized water from other suppliers and consider long-term solutions such as constructing water storage ponds or rainwater harvesting systems. • Reduce water consumption. • Increase water circularity (reuse/recycle) in line with Energy Efficiency in GPSC Group's Climate Strategy. • Monitor local water availability and collaborate with the government to expand the water supply infrastructure in the Map Tha Put Industrial Area. • Acquire wastewater from other facilities for treatment and cooling purposes are all strategies that can contribute to a robust water management plan.	27 Million THB

20240628-gpsc-ifrs-s2-sustainability-disclosure-standard-2024-en.pdf

ERM

IMM Framework

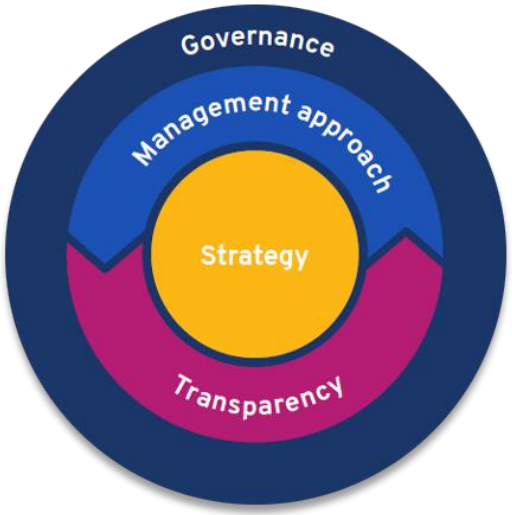
Step 5 (Part 4/4)

Agenda 6

IMM Framework Step 5

IMM Framework		SDG Impact Standards	
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy	
Step 2	**Identifying and engaging with stakeholders** - Conducting stakeholder mapping - How to engage with stakeholders along the value chain	Strategy	
Step 3	**Prioritizing impacts** - Materiality analysis - Mapping and prioritizing SDGs along the business value chain - Business setting goals - Five dimensions of impact for each goal	Strategy	
Step 4	**Planning for impact** - Developing an impact value chain - Selecting indicators - Setting baselines and targets	Management Approach	
Step 5	**Measuring impact and integrating impact into business practices** - Monitoring results and collecting data - Integrating SDGs and impact into business practices and decision-making - Managing impact risks - Reinforcing the company's commitment to impact through governance practices	Management Approach	Governance
Step 6	**Reporting progress on impact in line with the One Report**	Transparency	

The SDG impact standards



https://sdgimpact.undp.org/practice-standards.html

Measuring and integrating impact into business practices

Integrating SDGs and impact into business practices and decision-making

This requires ensuring that management of the company fully endorse and are committed to the impact goals set out in earlier steps, and that these goals are embedded within company strategy and decision-making.

- Integrate impact targets into **performance reviews** for key organizational staff.
- Incorporate impact goals into the **company's public commitments**, such as the mission statement on its website.

Example

Bive is an enterprise in Colombia that aims to close the existing health access gap between rural and urban communities. Bive partners with farmer associations and coffee growers' cooperatives in low-income communities, to provide access to quick and high-quality health services that decrease preventable morbidity and mortality and promote appropriate diagnosis and treatment for diseases. Bive has benefited 152,166 people from rural, low-income populations through low-cost membership programmes, with savings of up to 50 percent in healthcare costs as compared to the average market price.

Bive used impact data to inform business decisions in several initiatives, one example of which is its Coffee Vision Project or "Visión Cafetera". Under this project, Bive works with coffee growers to help increase the detection of high-risk diseases and to strengthen growers' self-care behaviours that improve their vision – ultimately aiming to increase labour productivity as well. The company evaluated the impact of this project on the quality of life of coffee growers as well as on their productivity, collecting data on metrics such as growers' access to health services, growers' physical and visual health as well as satisfaction with the project. This generated important information for Bive's business model, which allowed the company to plan its expansion strategy with coffee growers, as well as to identify weaknesses in its business model.

For instance, the evaluation showed a positive linkage between participation in the project and labour productivity, and this helped inform a phased expansion of the project's scope to various services such as optometry, ophthalmology and eye surgery. Data also showed that the project increased risk prevention behaviours among growers, through Bive's workshops informing them about the risks associated with their work – as a result, the company expanded these risk prevention workshops to continue increasing labour productivity. The evaluation also indicated that hypertension was a major issue to focus on, particularly among women, and in response Bive connected with the official Colombian health system so that such patients could enter risk prevention and management programmes to get priority care. Additionally, Bive identified that the health care service providers through which it delivers services to growers, constitute a major part of project costs with minimal profits for the company itself. This led to a change in Bive's business model, moving the company towards direct service delivery – Bive recently created a mental health project that will be its first pilot for direct delivery of mental health services.

Measuring and integrating impact into business practices

Reinforcing the company's commitment to impact through Governance practices

- Board leadership and oversight are key to embedding impact and responsible practices into business culture and strategy.
- Active board engagement, strong governance, and accountability ensure ethical and sustainable operations.

- Commitments should include consequences for breaches to reflect the board's intent.
- Foster accountability aligned with stated policies.

Measuring and integrating impact into business practices

Reinforcing the company's commitment to impact through Governance practices

- Board competencies on impact and sustainability can be strengthened to ensure that impact drives the company's business agenda.

Including sustainability/impact skills in its board skills matrix.

Implementing a 'fit and proper' test for new board members/directors.

Advisory committee of suitably qualified and experienced personnel.

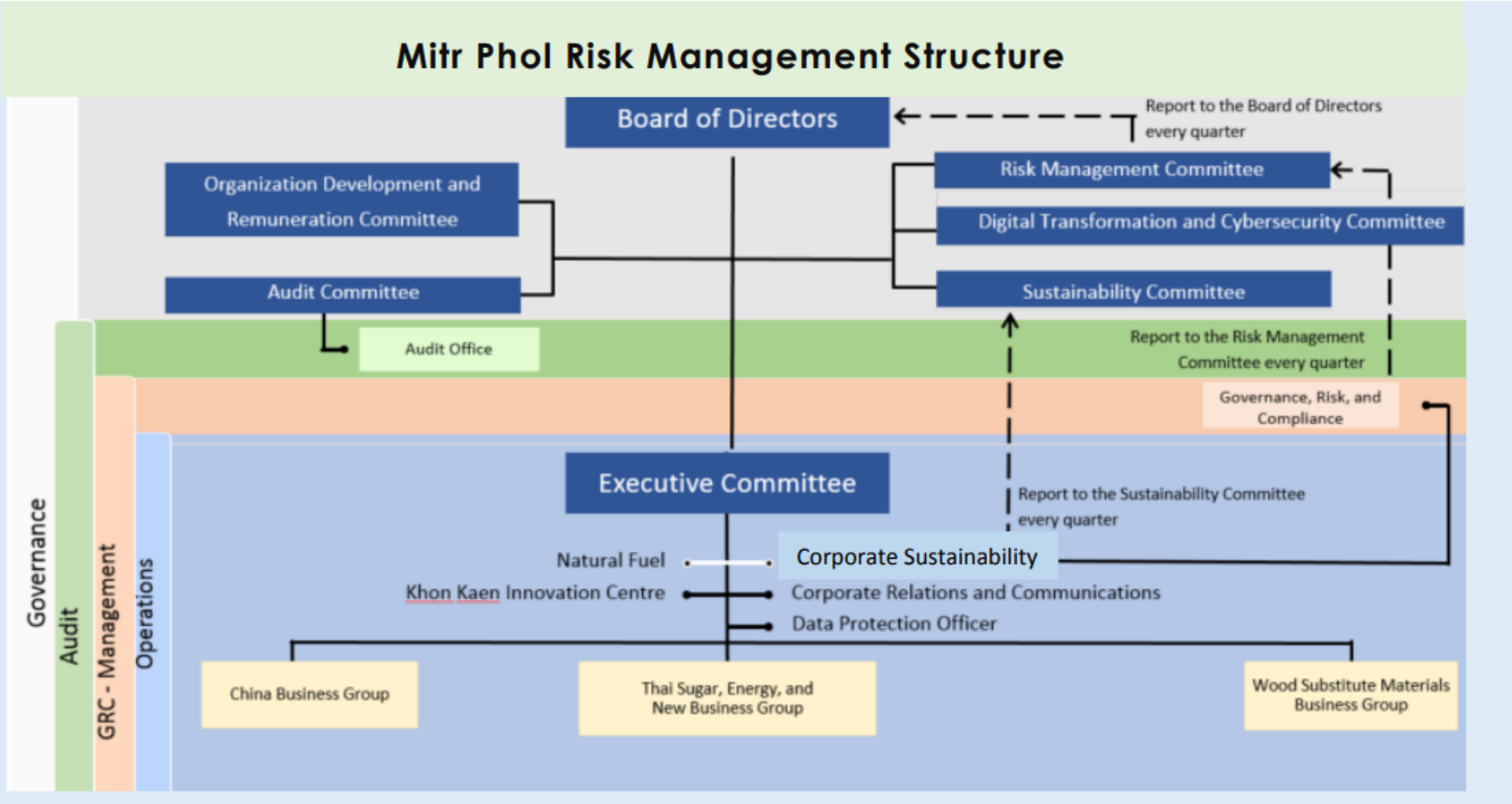
Promoting diversity through the representation of women and/or underrepresented stakeholder groups.

Providing training to strengthen the board's competencies.

Align board remuneration with achievement of sustainability impact goals.

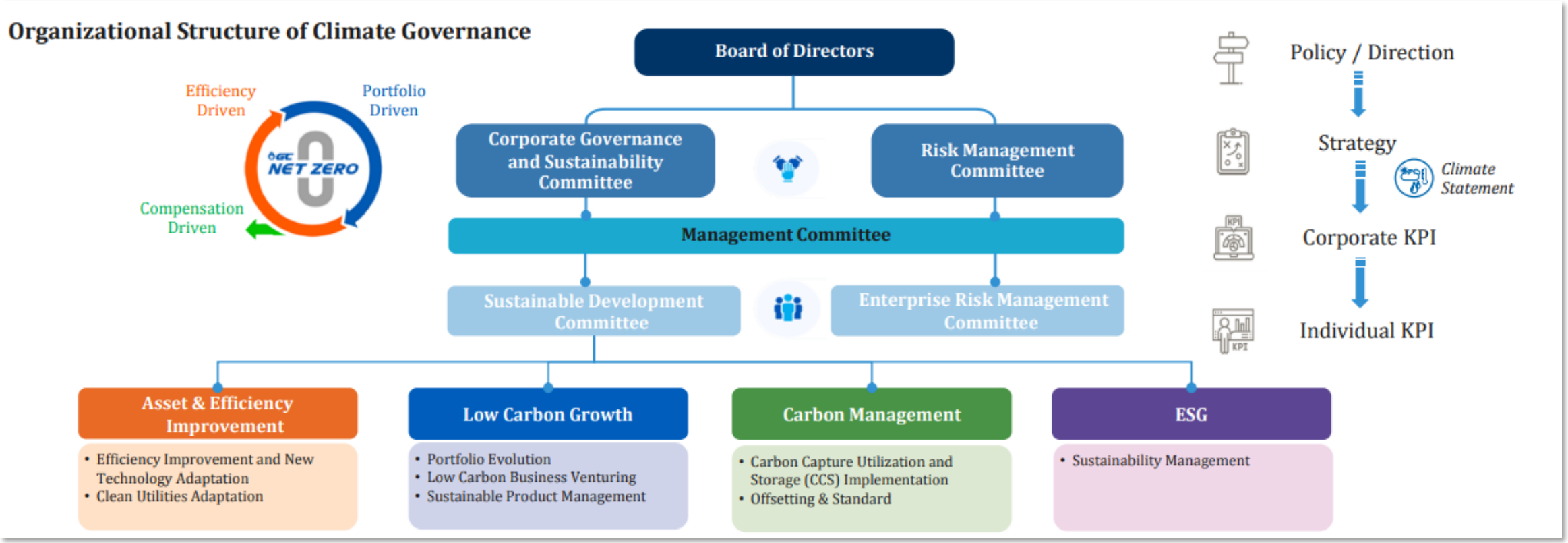
Climate Governance

Mitr Phol Group has established sustainability committee and risk management committee (RMC) to oversee and monitor climate change and risks related to climate change.



Climate Governance

GC regularly evaluates and develops board capabilities to ensure effective oversight of climate strategies and build a resilient, forward-thinking leadership.



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IMM Framework

Step 6

Agenda 7

IMM Framework Step 6

IMM Framework		SDG Impact Standards	
Step 1	**Understanding impact and IMM** - Introduction of sustainability - Introduction of impact - What is impact measurement and management defining your company's commitment to sustainability	Strategy	
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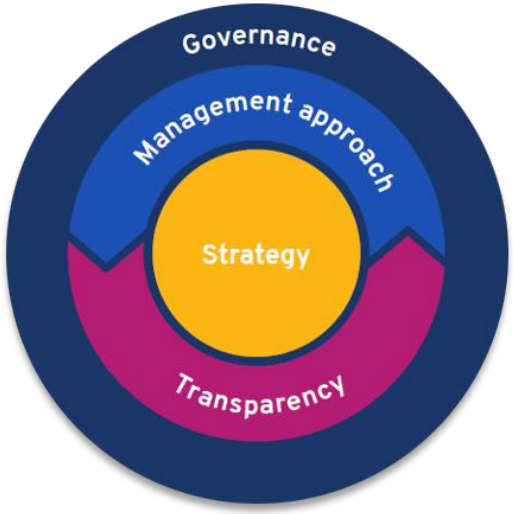
Step 6	**Reporting progress on impact in line with the One Report**	Transparency	

The SDG impact standards



https://sdgimpact.undp.org/practice-standards.html

Connecting SDGs, IMM and One Report Requirements

The Form 56-1 One Report contains four parts. The SDG Guidebook focuses on Part 1, Section 3 of the One Report, which relates to 'Business Sustainability Development'.

Part 1: Business Operation and Operating Results

1. Organizational structure and operation of the group of companies
2. Risk management
3. Business sustainability development
4. Management discussion and analysis (MD&A)
5. General information and other material facts

Part 2: Corporate Governance

6. Corporate governance policy
7. Corporate governance structure and material facts related to the board subcommittees, executives, employees and others
8. Report on key operating results related to corporate governance
9. Internal control and related party transactions

Part 3: Financial Statements

[Attaching the annual financial statements of the relevant financial period]

Part 4: Certification of Information

Certification of Information for Submission of 56-1 One Report of Non-listed Company.

STEP 6

Reporting progress on impact in line with the One Report

Reporting impact and SDG progress based on One Report requirements – an overview

Companies can rely on IMM Steps 1-5 to **strengthen strategy, management and reporting** in compliance with the One Report.

- The SDG Guidebook provides detailed guidance on the SDGs and IMM
- Help companies strengthen management decision-making related to impact

One Report - Sections *	SDG Guidebook – Recommended IMM Steps		SDG Impact Standards – Components
One Report Section 3: Business sustainability development			
3.1 Policy and objectives of sustainable management	Step 1	Understanding impact and IMM; Defining your commitment to sustainability • Defining your company's commitment to sustainability	Strategy
One Report Section 3.2: Management of impacts on stakeholders in the business value chain			
3.2.1 Business value chain	Step 2	Identifying and engaging with stakeholders • Stakeholder mapping	Strategy
3.2.2 Analysis of stakeholders in the business value chain	Step 2	Identifying and engaging with stakeholders • Stakeholder engagement	Strategy
One Report Section 3.3: Management of environmental sustainability			
3.3.1 Environmental Policy and guidelines	Step 3	Prioritizing impacts • Materiality analysis • Mapping and prioritizing SDGs along the business value chain • Setting goals • Specifying the five dimensions of impact for each goal	Strategy
	Step 4	Planning for impact • Developing an impact value chain • Selecting indicators • Setting baselines and targets	Management approach
3.3.2 Environmental operating results	Step 5	Measuring impact and integrating impact into business practices • Monitoring results and collecting data • Integrating SDGs and impact into business practices and decision-making • Managing impact risks • Reinforcing the company's commitment to impact through governance practices	Management approach Governance
One Report Section 3.4: Social sustainability management			
3.4.1 Social policy and guidelines	Step 3	Prioritizing impacts • Materiality Analysis • Mapping and prioritizing SDGs along the business value chain • Setting goals • Specifying the five dimensions of impact for each goal	Strategy
	Step 4	Planning for impact • Developing an impact value chain • Selecting indicators • Setting baselines and targets	Management approach
3.4.2 Social operating results	Step 5	Measuring impact and integrating impact into business practices • Monitoring results and collecting data • Integrating SDGs and impact into business practices and decision-making • Managing impact risks • Reinforcing the company's commitment to impact through governance practices	Management approach Governance

Reporting progress on impact in line with the One Report

Breaking down One Report requirements related to impact

This section breaks down the One Report in greater detail and provides suggestions on how to integrate Steps 1-5 with the requirements of the One Report.

TCFD/ IFRS S2 Report

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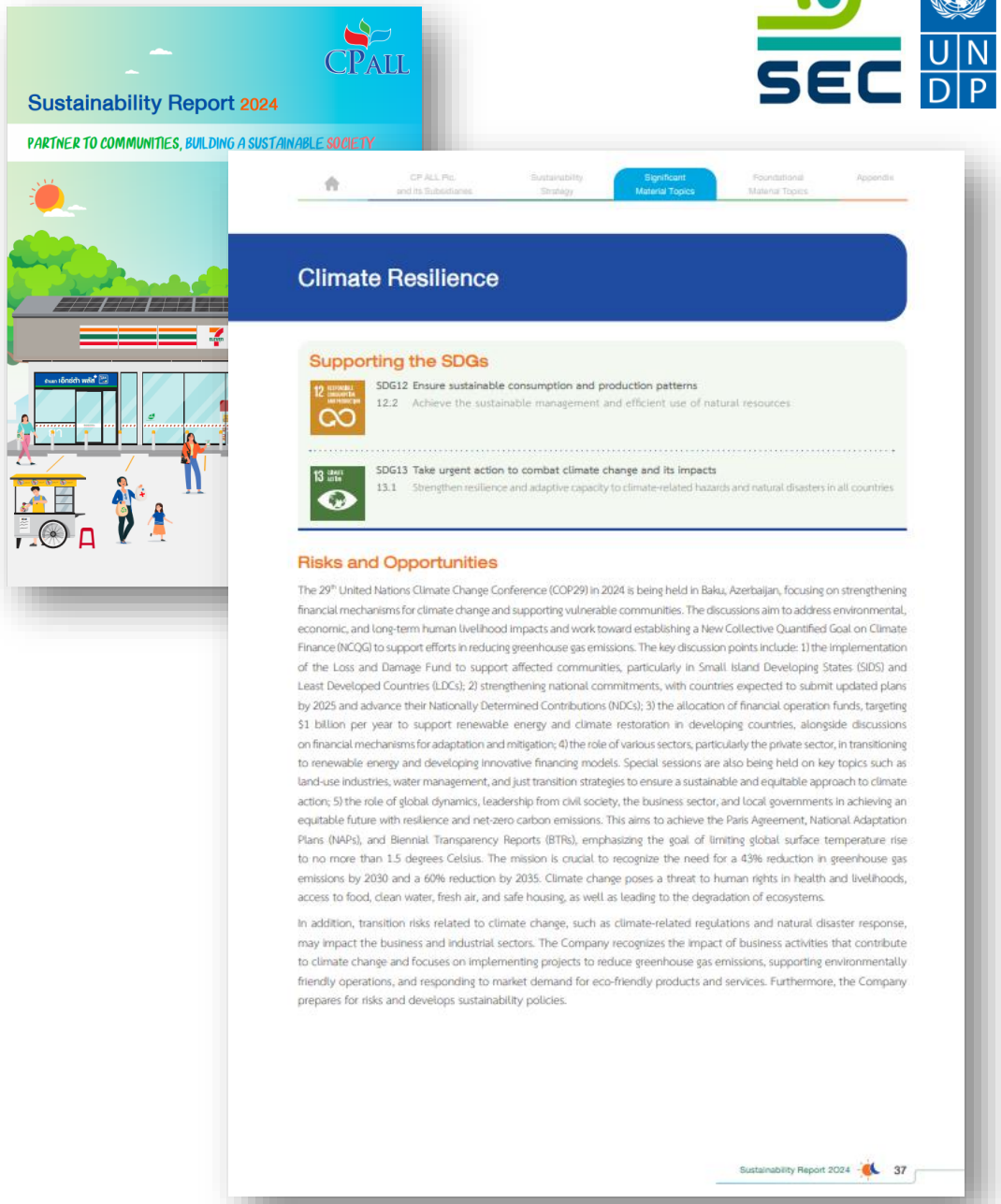

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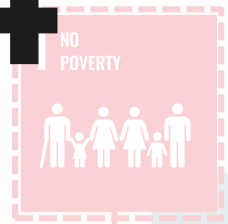
GROUP ACTIVITIES 4

Impact Flow



Impact Flow Activities

IMPACT FLOW beta

เรียนรู้ | สร้างโครงการ | ล็อกอิน | ไทย

Impact Flow

Impact Flow เป็นเครื่องมือจัดการผลกระทบสังคมในรูปแบบออนไลน์ซึ่งสนับสนุนองค์กรที่สร้างผลกระทบ รวมถึงองค์กรไม่แสวงหาผลกำไร วิสาหกิจเพื่อสังคม และแม้แต่โครงการ CSR ขององค์กร เพื่อการทำความเข้าใจ วางแผน และจัดการผลกระทบของตามเป้าหมายการพัฒนาอย่างยั่งยืน (SDG) อย่างมีประสิทธิภาพ พร้อมคำแนะนำทีละขั้นตอนอย่างละเอียด

ทำไมต้อง Impact Flow?

มุ่งเน้น เป้าหมายการพัฒนาอย่างยั่งยืน (SDGs)

เครื่องมือนี้ช่วยองค์กรที่สร้างผลกระทบในการกำหนดผลกระทบทางสังคมตามกรอบ SDG ที่พัฒนาโดยสหประชาชาติ และอำนวยความสะดวกในการสื่อสารผลกระทบในภาคส่วนต่างๆ

Post - Survey

THANK YOU

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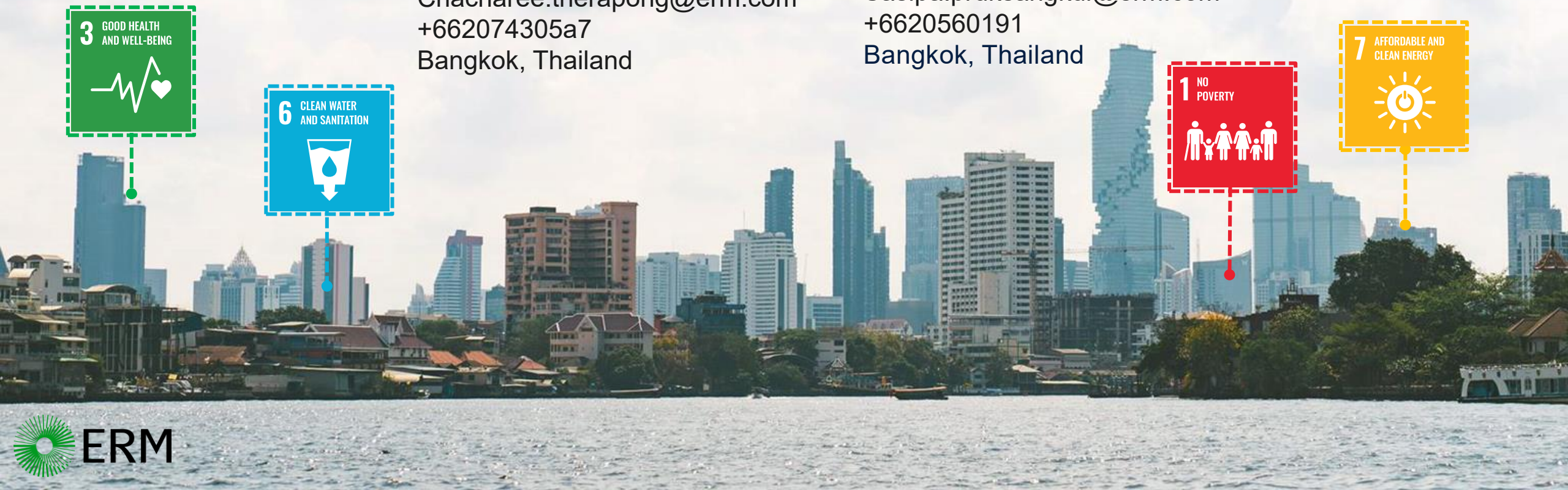

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