

<mark>การอบรม "คู่มือเป้าหมายการพัฒนาที่ยั่</mark>งยืนสำหรับบริษัทจดทะเบียน

<u>และมาตรฐ</u>านผลกระทบ"

# (SDG GUIDEBOOK FOR THAI LISTED COMPANIES)

4 September 2025 | Bangkok, Thailand











# Today's Agenda



8.30-9.00	Registration
9.00-9.15	Ice Breaking Activities
9.15-10.15	Presentation on "ESG and Impact Investing" By UNDP & ERM
10.15-10.30	Morning Break
10.30-11.00	Presentation on "SDG Guidebook and SDG Impact Standards for Enterprises" By UNDP & ERM
11.00-11.45	<ul><li>Group Activities 1</li><li>SDGs-Value Chain Mapping</li></ul>
11.45-12.45	Lunch
12.45-13.30	Panel Discussion on "From Goals to Outcomes: Thai Business Journeys Toward Sustainable Impact"
13:30-14:30	<ul> <li>Group Activities 2</li> <li>Case study analysis of a sample company's operations to identify recommendations</li> </ul>
14.30-14.45	Afternoon Break
14.45-15.45	Workshop on "More Than a Report: Communicating Sustainability with Impact" By UNDP
15.45-16.15	Closing



# **Training Materials**





### Introduction to Presenters and Facilitators





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# CG B reaking Activities

9.00-9.15

**ERM** 





# Introduction (15 mins)

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

- Your name
- Your company
- Your current role/function



Each participant write in one sticky notes:

- 1 Most Relevant & Material SDG to your company
- Why did you select this SDG?





# ESGandImpact Investing

9.15-10.15



## What is sustainability?





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

Sustainability | United Nations



"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



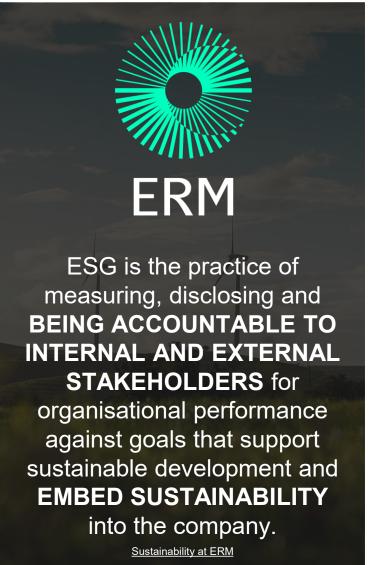


### What is ESG?







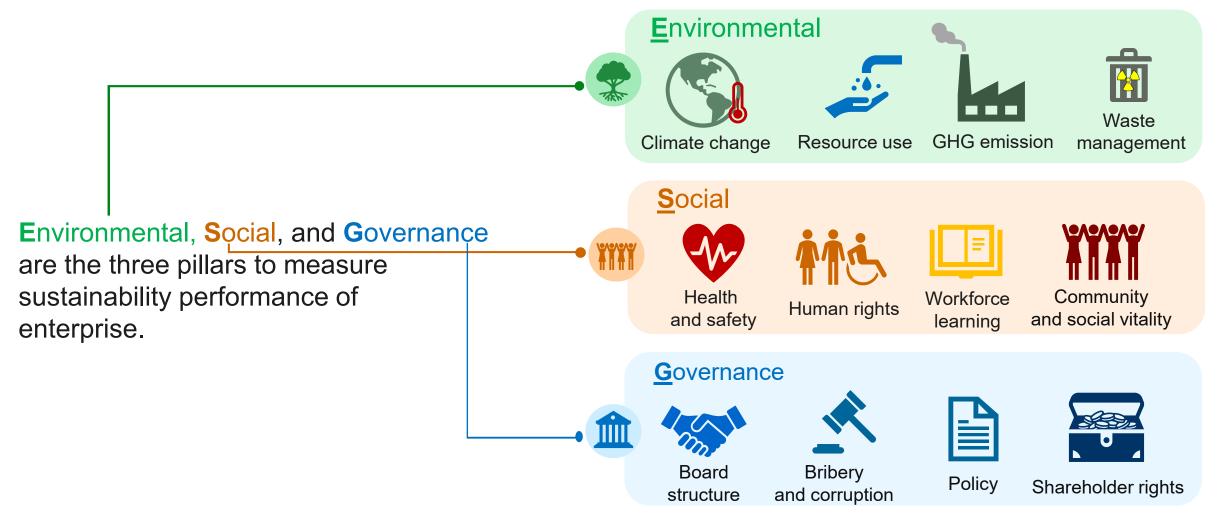




### 3 Pillars of ESG



### **Examples of Topics**

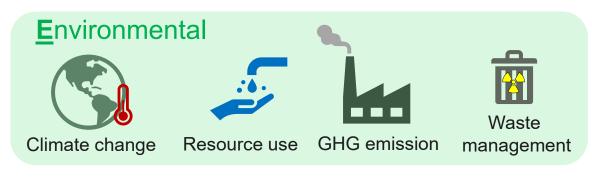


### 3 Pillars of ESG



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

- ESG incorporates environmental, social and governance factors into business and investment performance.
- External contexts can expose the company to risks (i.e. negative enterprise value) or create opportunities (i.e. positive enterprise value).







and corruption

Policy Shareholder rights



structure

### **Benefits of ESG**



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





## What are ESG risks and opportunities?







**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.



### **IFRS S1 and S2 Standards**



# "Proposed to be required" in Thailand





### **Benefits of IFRS S1-S2**



· 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



# IFRS S1 and S2 sets out the "4 Pillars" Framework 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



### Despite increasingly complex environment, we believe most companies and investors will stay the course on sustainability in the year ahead.





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

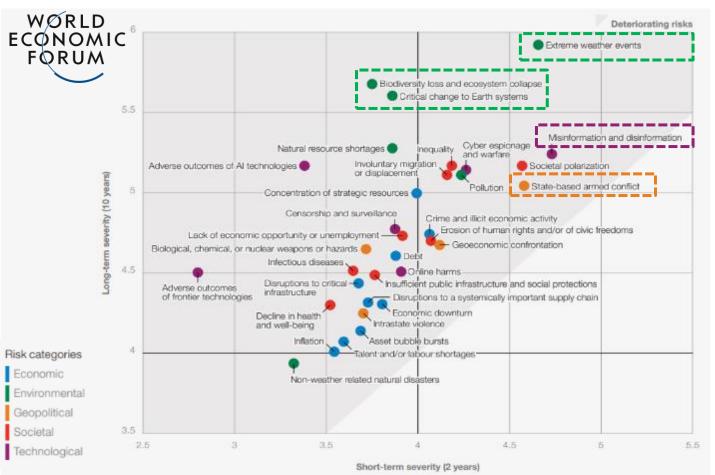


Resource: Annual Trends Report 2025

### 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

### ESG Ratings for benchmarking of ESG performance



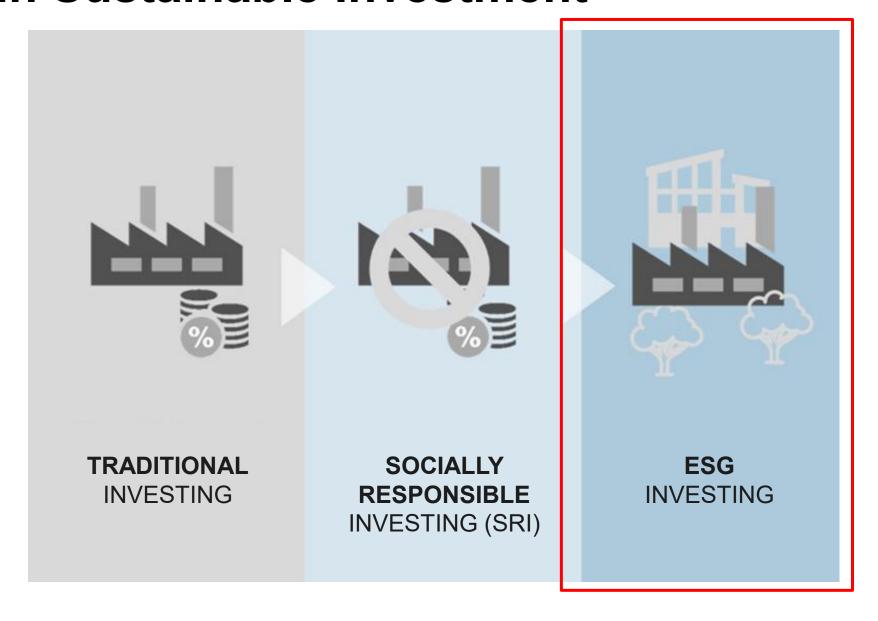
- Corporate sustainability assessment evaluates companies' operational performance across environmental, social, and governance/economic dimensions with results as ESG Ratings.
- ESG ratings are often used as the main indicators for companies' inclusion in ESG Index.





### **Trends in Sustainable Investment**







## **ESG** Investing



ESG investors consider ESG as a key criteria alongside traditional financial factors.

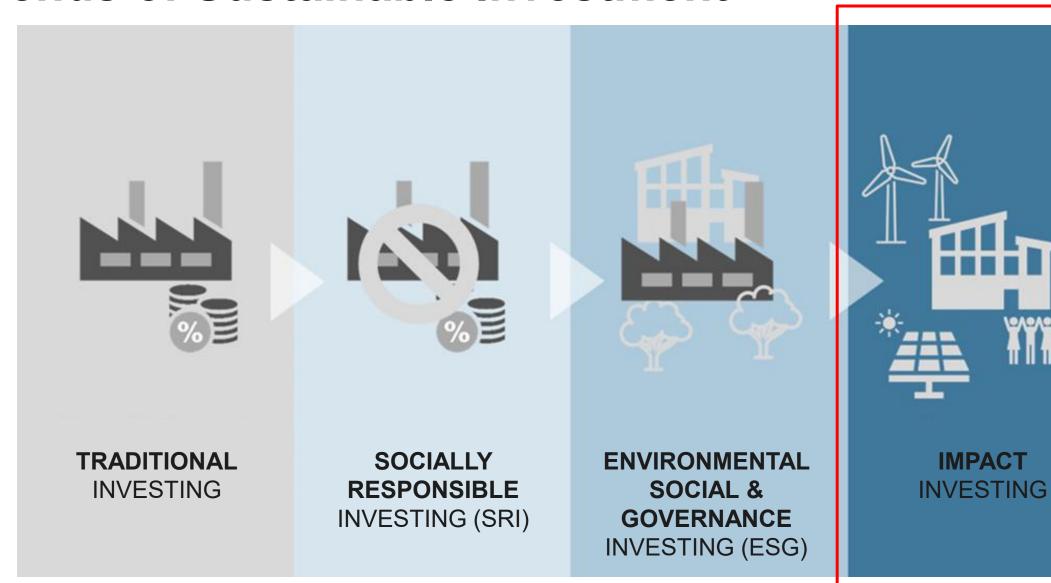






### **Trends of Sustainable Investment**









# What is impact and impact investing?



### **PwC's Investor Survey 2023**





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



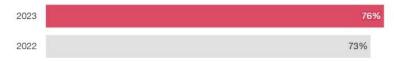
### Investors want to see these reported



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:

The cost to meet the sustainability commitments the company has set (e.g., capital or operating expenditures needed to reach net-zero or social targets)



The road map to meet the sustainability commitments the company has set



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



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:

The impact a company has on the environment or society now and in the future



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



...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:

The effect of sustainability risks and opportunities on the company's financial statement assumptions, where relevant



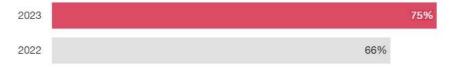
Note: Showing only 'Important' and 'Very important' responses Source: PwC's Global Investor Survey 2023. PwC's Global Investor Survey 2022.



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

Share of investors who agree:

Companies should disclose the monetary value of the effect their operations or other activities have on the environment or society (i.e., their impact)\*



Putting a monetary value on a company's impact would help companies to better integrate any potential trade-offs between environmental and social issues into their decision-making processes\*\*

2023 81%

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

# What is impact?





### IMPACT MANAGEMENT PLATFORM

**Impact(s)** The effect of organization's actions on people and the natural environment, can be positive or negative, intended or unintended and direct or indirect and vary on how much organization contribute to SDGs.



### **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".

Efforts	Impact
Input Activity Output	Outcome
ESG metrics usually refer to efforts, not impact:  According to an NYU study, 92% of the 'S' indicators in use to measure companies' efforts, such as:	today ?
<ul> <li>Issuing policies or commitments;</li> <li>Conducting audits, risk assessments, or training;</li> <li>Participating in membership organizations or other collabo</li> <li>Engaging stakeholders.</li> <li>'G' indicators, by nature, are activities too.</li> </ul>	rations;
A larger portion of <b>'E' indicators</b> measure outcomes – but typ not in the context of the other dimensions	rically ?



# What is Impact Investing?





Impact investments are investments made with the intention to generate positive, measurable social or environmental impact alongside a financial return.

Traditional	Responsible	Sustainable	Thematic	Impact First	Philanthropy
Investing	Impact Investing	Impact Investing	Impact Investing	Investing	
Competitive	ESG Risk	ESG	THUMINI IIII DUCL DOIGHOUS		
Returns	Management	Opportunities			
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	





# SDGs for Impact Investing





## **SDG Impact Investors**

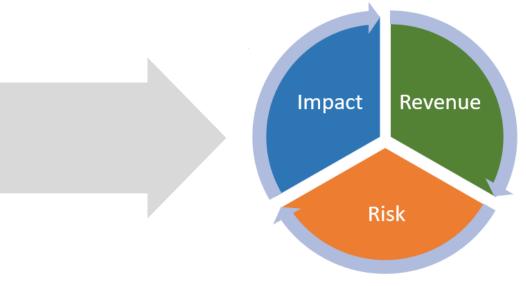


73% of impact investors use SDGs as the main reference for *Impact Management and Measurement* resources.











# 2030 Agenda for Sustainable Development

















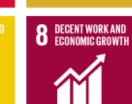
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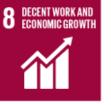














15 LIFE ON LAND









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.







169 **TARGETS** 

231 **INDICATORS** 





## 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.



### **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.

### 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.

### 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.



# 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.





# 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

nd agri-busi

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 deforestationfree supply chains and invest in land restoration.

### 16 PEACE AND JUSTICE



Adopt strong anticorruption and human rights policies.

### 17 PARTNERSHIPS FOR THE GOALS



Effective public, publicprivate and civil society partnerships

# THE GLOBAL GOALS

For Sustainable Development

## **ESG Investing VS SDG Impact Investing**



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

Companies typically focus on creating enterprise or portfolio value, regardless of impact.



"It is **not enough for investors to hold shares** in companies that **manage ESG risk well**, and in companies that **have positive impact**.

Rather, investments must make a meaningful difference on the impact that the companies have, either through financing their growth, or by influencing their behavior."

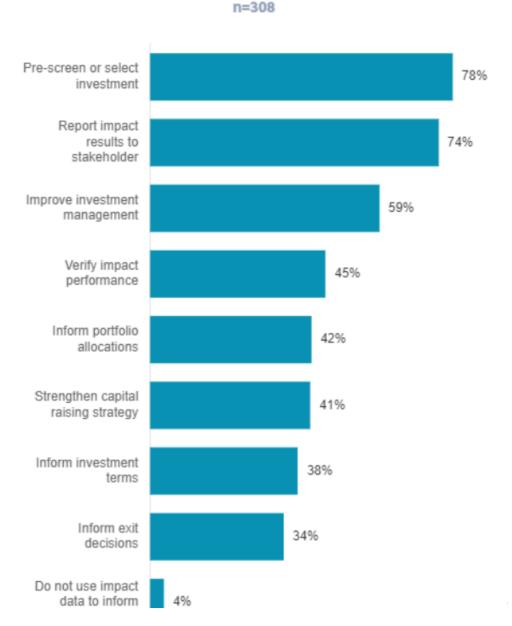


## How investors use impact data



- > Pre-screen or select investment
- Report impact results to stakeholder
- Improve investment management
- Verify impact performance
- Inform portfolio allocations
- Strengthen capital raising strategy
- Inform investment terms
- Inform exit discussions

# IMPACT INVESTORS USE IMPACT DATA IN THE INVESTMENT PROCESS TO...

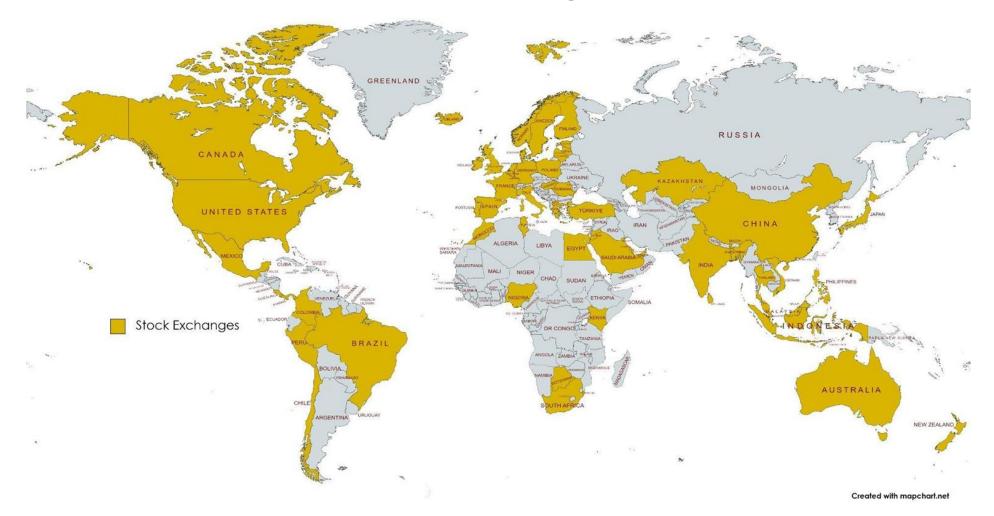




### **New Regulation & Policy Frameworks**



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





# Flow to achieve both ESG and SDGs?



# **Financial Materiality Concept**



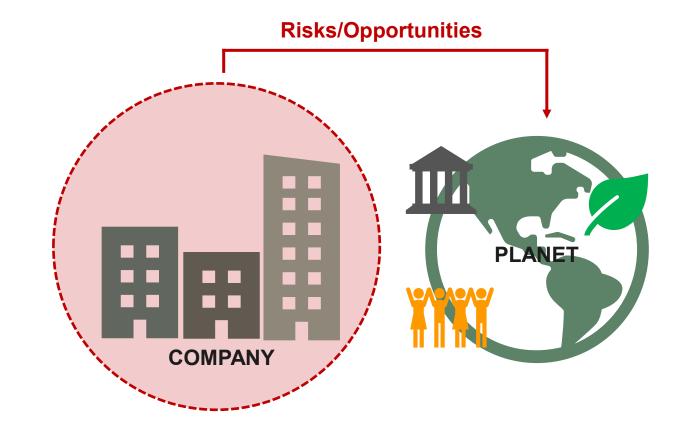
Sustainability-related impacts on the company's ability to generate enterprise value.

#### **Risks**

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

#### **Opportunities**

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

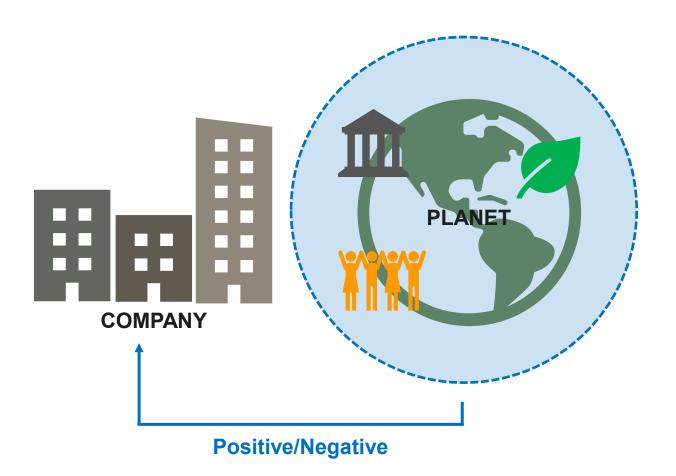




# **Impact Materiality Concept**



The company's impact on the environment/society.



#### **Positive Impacts**

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

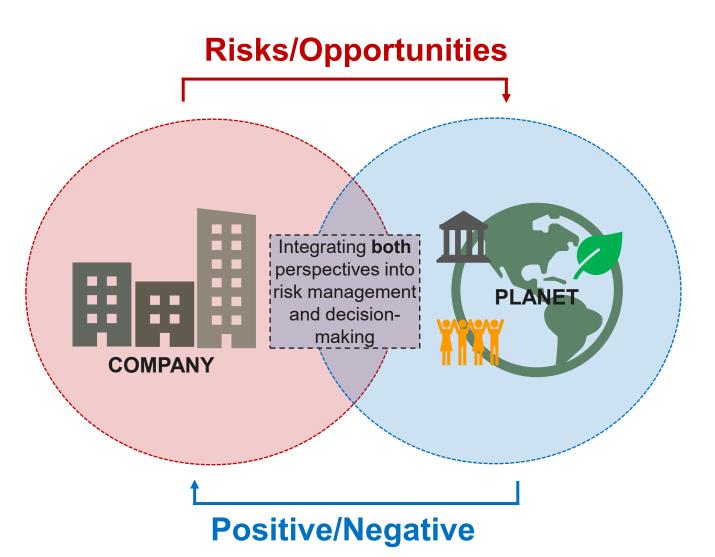
#### **Negative Impacts**

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



# **Double Materiality Concept**

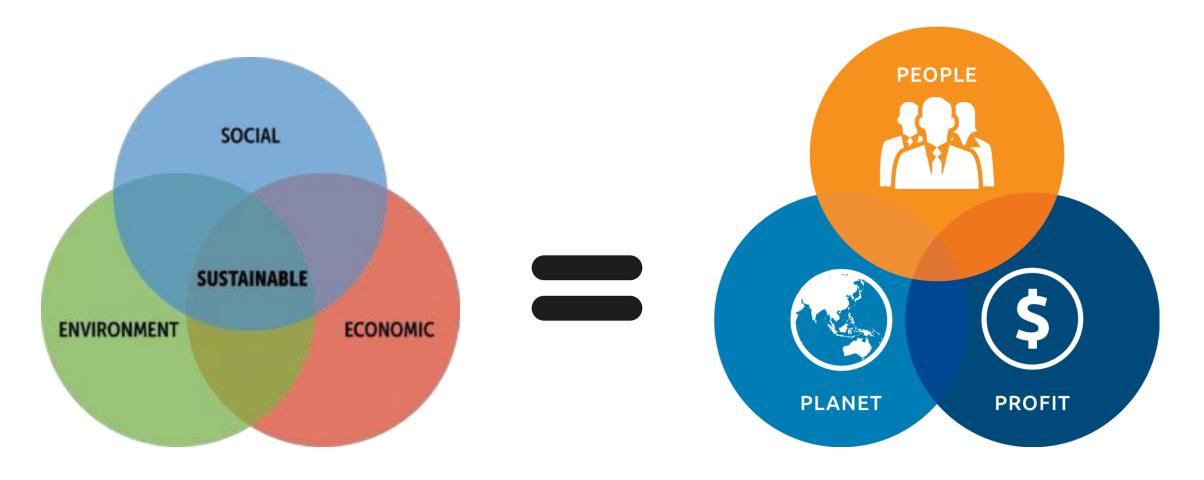






# SDGs and ESG converge on balancing and sharing sustainability outcomes.

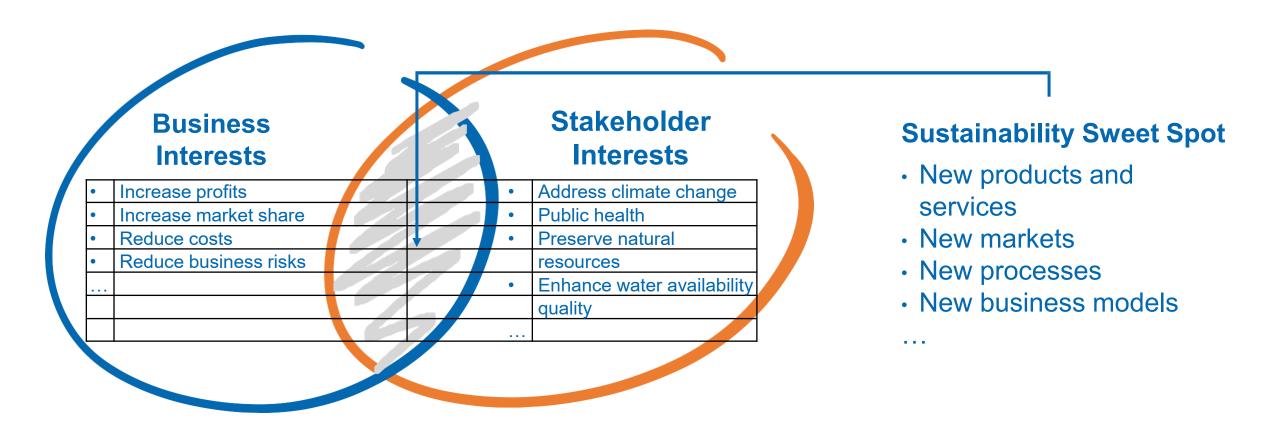






# Companies that achieve both SDGs and ESG can attain the "sustainability sweet spot."







# **Business Opportunities in 2030 Agenda**









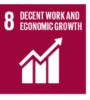
































05 **DIMENSIONS** 

**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



# Morning Break

10.15 - 10.30

Go to

www.mentimeter.com

Enter the Code

4114 3045

"Q&A"





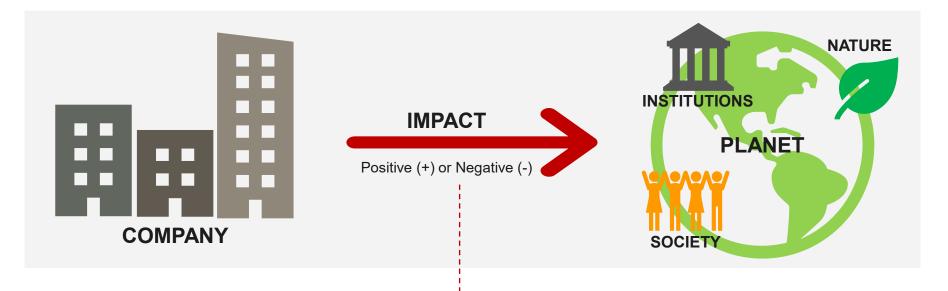
# SDG Guidebook and SDG Impact Standards

10.30-11.00

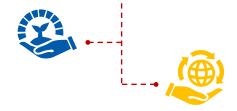
**ERM** 

# What is Impact Measurement and Management (IMM)?

**IMM:** Process to identify, **measure and manage** negative impacts, while increasing positive impacts 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 to optimize contributions to sustainable development meeting its impact goals.

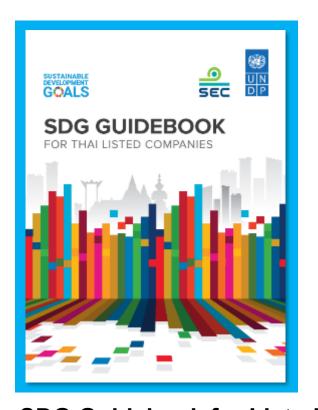


### SDG Guidebook's Summary of IMM



	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 <b>2</b>	Identifying and engaging with stakeholders - Conducting stakeholder mapping - How to engage with stakeholders along the value chain
Step 3	<ul> <li>Prioritizing impacts</li> <li>Materiality analysis</li> <li>Mapping and prioritizing SDGs along the business value chain</li> <li>Business setting goals</li> <li>Five dimensions of impact for each goal</li> </ul>
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

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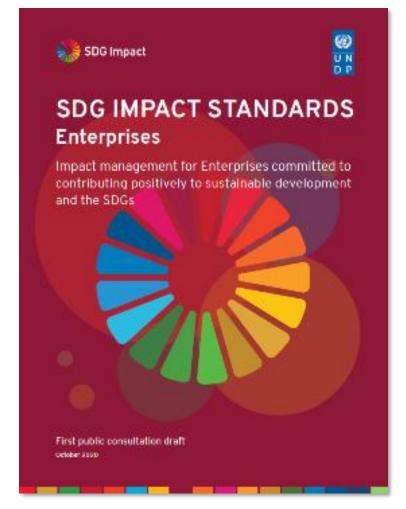
The SDG Guidebook for Listed Companies a practical guideline for listed companies to integrate SDGs into their operations and strategies, as well as to introduce them to the Impact Measurement and Management (IMM) framework.

# **SDG Impact Standards for Enterprises**



Provide Steps which companies can **assess themselves on progress for integrating SDGs** into their internal practices and decision-making.

- Governance
   Embedding responsible business and impact management practices into decision-making.
- Management Approach
   Integrating responsible business practices into 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.



https://sdgprivatefinance.undp.org/aligning-capital



# Mapping Key IMM Steps with SDG Impact Standards



	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	Strat	egy
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 <b>5</b>	<ul> <li>Measuring impact and integrating impact into business practices</li> <li>Monitoring results and collecting data</li> <li>Integrating SDGs and impact into business practices and decision-making</li> <li>Managing impact risks</li> <li>Reinforcing the company's commitment to impact through governance practices</li> </ul>	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

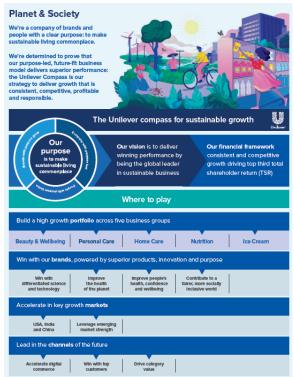
# **Strategy**



# Understand and define the company's sustainability commitment

#### Sustainability Commitment





# Identifying and engaging with stakeholders

## Stakeholder Mapping across Value Chain





#### Stakeholder Engagement



#### **Prioritizing impacts**

# Materiality Analysis





# Mapping and Prioritizing SDGs

### CENTRAL PATTANA





# Mapping Key IMM Steps with SDG Impact Standards



	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

# **Management Approach**



#### **Planning for impact**

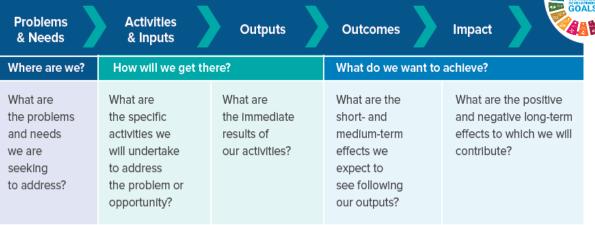
Developing an impact value chain

2

Selecting indicators

Setting baselines and targets

#### Impact evaluation design



#### Measuring and integrating impact into business

- Monitor results through the selected indicators
- Report progress against targets
- Verification of data accuracy

# STAKEHOLDER FEEDBACK Consulting the individuals (or communities) affected by the enterprise's activities to gain a nuanced understanding of the drivers behind the outcome. MARKET RESEARCH Taking a thorough look at an intervention's context, market research can be used to build a 'good enough' counterfactual. EVIDENCE-BASED RESEARCH Sourcing depth contribution estimates through evidence-based research.

#### RANDOMIZED CONTROL TRIALS

Measuring the difference in outcomes over time among two randomly assigned groups.

#### QUASI-EXPERIMENTAL METHODS

Cover a range of statistical techniques to build experimental groups. Once these groups are created, practitioners compare the difference in outcomes over time between individuals who received the intervention and those who did not (the counterfactual).



# Mapping Key IMM Steps with SDG Impact Standards



	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	Strat	Again works of
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Step 6	Reporting progress on impact in line with the One Report	Transpa	arency

#### The SDG impact standards



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

#### Governance



#### 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.





# Mapping Key IMM Steps with SDG Impact Standards



	IMM Framework  Understanding impact and IMM	SDG Impact	Standards
Step 1	<ul> <li>Understanding impact and IMM</li> <li>Introduction of sustainability</li> <li>Introduction of impact</li> <li>What is impact measurement and management defining your company's commitment to sustainability</li> </ul>	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 <b>5</b>	<ul> <li>Measuring impact and integrating impact into business practices</li> <li>Monitoring results and collecting data</li> <li>Integrating SDGs and impact into business practices and decision-making</li> <li>Managing impact risks</li> <li>Reinforcing the company's commitment to impact through governance practices</li> </ul>	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

# **Transparency**



#### 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

	requirements – a	III OVEI VIEW
One Report - Sections *	SDG Guidebook – Recommended IMM Steps	SDG Impact Standards – Components
One Report Section 3: Business		
3.1 Policy and objectives of sustainable management	Understanding impact and IMM;   Defining your commitment to sustainability   Defining your company's commitment to sustainability	Strategy
One Report Section 3.2: Manag	ment of impacts on stakeholders in the business value chain	
3.2.1 Business value chain	ldentifying and engaging with stakeholders  - Stakeholder mapping	Strategy
3.2.2 Analysis of stakeholders In the business value chain	2 Identifying and engaging with stakeholders - Stakeholder engagement	Strategy
One Report Section 3.3: Manag	ment of environmental sustainability	
3.3.1 Environmental Policy and guidelines	Slep 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
	Planning for impact Developing on impact value chain Solecting indicators Sutting baselines and targets	Management approach
3.3.2 Environmental operating results	Measuring Impact and Integrating Impact into business practices	Management approach
	Reinforcing the company's commitment to impact through governance practices	Governance
One Report Section 3.4: Soc	al 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
	Planning for impact Developing on impact value chain Selecting indicators Setting buselines and targets	Management approach
3.4.2 Social operating results	Measuring impact and integrating impact into business practices	Menagement approach
	<ul> <li>Reinforcing the company's commitment to impact through governance practices</li> </ul>	Governance



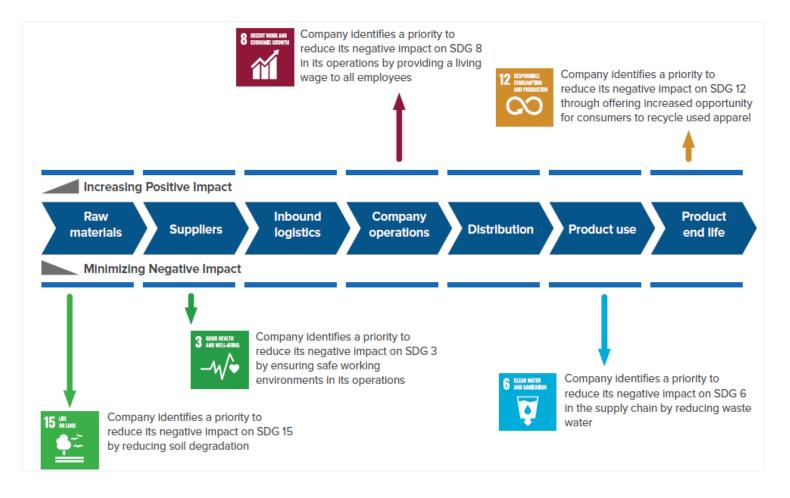


# **Mapping and Prioritizing SDGs**



Companies can map how it contributes to the SDGs by understanding its material impacts across business activities and value chain.

 Identify and prioritize material impacts and relevant SDGs across the value chain





# GROUP ACTIVITIES 1: SDGs-Value Chain Mapping (11.00-11.45)



<u>Objective:</u> To understand about how to map SDGs against the company's value chain, and relevant stakeholders.

#### **Instructions**

- **Step 1:** Determine the company's value chain consisting of upstream activities, own operations, and downstream activities.
- Step 2: Map SDGs to the activities.
- Step 3: Provide a brief rationale for selected the SDGs.
- Step 4: Identify relevant stakeholders.

#### [Flip Chart]

Company X					
<b>Upstream Activities</b>		Own Operations		<b>Downstream Activities</b>	
Activity 1	Activity 2	Activity 3	Activity 4	Activity 5	Activity 6
Rationale	Rationale	Rationale	Rationale	Rationale	Rationale
XX	XX	XX	XX	XX	XX
Relevant Stakeholders					
• XX		• XX		• XX	
• XX		• XX		• XX	



## **GROUP ACTIVITIES 1: SDGs-Value Chain Mapping**



#### **EXAMPLE**

		Sugar I	Business		
Upstream Activities		Own Operations		Downstream Activities	
Sugarcane cultivation	Harvesting	Sugar Milling/Refinery	Renewable Energy Production	Distribution & Logistics	Packaging & Retailing
15 UFE ON LAND  Rationale:	12 RESPONSIBLE CONSUMPTION AND PRODUCTION AND PRODUCTION Rationale:	9 NOUSTRY, INNOVATION AND INFRASTRUCTURE  Rationale:	7 AFFORDABLE AND CLEAN ENERGY	13 CLIMATE ACTION  Rationale:	12 RESPONSIBLE CONSUMPTION AND PRODUCTION OF
Sustainable farming practices such as reduced pesticide use, crop rotation, and maintain soil fertility.	Better harvesting practices to minimize waste, reduce air pollution, and improve resource efficiency.	Using innovation to improve industrial efficiency and lower environmental footprint and costs.	Utilize by-products such as bagasse to produce renewable energy from biomass.	Shift to low-emission transport such as EV trucks and optimize delivery routes with Al tracking to cut fuel use.	Using recyclable packaging to support circular economy.
		Relevant S	Stakeholders		
<ul><li>e.g.</li><li>Suppliers and Contractors</li><li>Employees</li><li>Communities</li></ul>		<ul><li>e.g.</li><li>Employees</li><li>Shareholder and Investor</li><li>Government Agency</li></ul>		NA L C	





## **SDG Impact Standards and IMM Framework**



	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	<ul> <li>Measuring impact and integrating impact into business practices</li> <li>Monitoring results and collecting data</li> <li>Integrating SDGs and impact into business practices and decision-making</li> <li>Managing impact risks</li> <li>Reinforcing the company's commitment to impact through governance practices</li> </ul>	Management Approach	Governance
Step <b>6</b>	Reporting progress on impact in line with the One Report	Transparency	

#### The SDG impact standards



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



# Panel Discussion "From Goals to Outcomes: Thai Business Journeys Toward Sustainable Impact"



**Moderated** by

Tarinee Suravoranon
Project Manager
Business & Human Rights
UNDP Thailand



Sasinotai Rochanutama
Assistant Vice President, Sustainability
Indorama Ventures PCL.





Papontee Veerapravati
Sustainability Section Manager
BTS Group Holdings PCL.







### **Group Activities 2: SDG Impact Case Study (13.30 - 14.30)**



#### **Objective**

To practice deeper analysis of business activities in relations to SDGs and develop an approach to measure and monitor **impact indicators** *align with business sector from "Group Activities 1".* 

#### **Instructions**

- Step 1: To identify potential SDG goals and targets.
- Step 2: Select impact indicators most appropriate to the company's business activities and context.
- Step 3: Determine data sources, external stakeholders/partners, measurement and monitoring processes, governance, and action plans.
- Step 4: Describe how SDGs can provide benefits to the company.





### Potential SDGs in Thailand's Context



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

# Reference for Impact Indicators

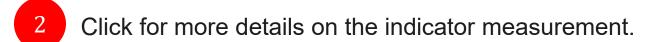


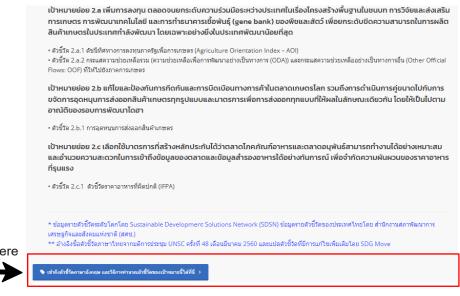
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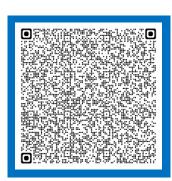
# **Search** for SDG Indicator Dashboard or **Scan QR Code**



https://www.sdgport-th.org/indicators-dashboard/







https://www.sdgport-th.org/indicatorsdashboard/#1628146322952de56c40a-7160

Click Here

Click into PDF file for indicator measurement.



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# Workshop on "More Than a Report: Communicating Sustainability with Impact"



Karnklon Raktham
Head of Communication
UNDP Thailand

