**SEC Thailand's public hearing on proposed amendments to regulations to enable the issuance and offering of transition bond and Thailand amber bond, and to enhance disclosure requirements for green bond, social bond, sustainability bond, and sustainability-linked bond ("ESG Bond")**

The Securities and Exchange Commission ("SEC") of Thailand is seeking public comments on proposed amendments to regulations to enable the issuance and offering of transition bond and Thailand amber bond, as well as to enhance disclosure requirements for ESG Bond.

The proposed amendments support the development of transition finance in Thailand's capital market in line with internationally recognized standards, as well as Thailand's sustainability and climate change objectives. The proposed amendments would enable the issuance and offering of two types of bonds:

1. **transition bond**, with proceeds allocated to projects aligned with an issuer's transition strategy or plan, consistent with internationally recognized transition bond standards.
2. **Thailand amber bond**, with proceeds allocated to projects classified as amber activities under the Thailand Taxonomy, aligned with internationally recognized green bond or sustainability bond standards.

The proposed amendments also include revisions to the disclosure requirements for ESG Bond to strengthen transparency and investor confidence. The SEC conducted a public consultation on the proposed principles during April–May 2026. Most respondents agreed with the proposed approach and provided additional comments, which have been taken into consideration in preparing the proposed amendments.

The SEC is now seeking public comments on the proposed amendments to the regulations. For further details of this public hearing, please visit link. Stakeholders and interested parties are welcome to submit comments and recommendations via the SEC Thailand website or by email at debt@sec.or.th. The public hearing ends on 21 August 2026.