

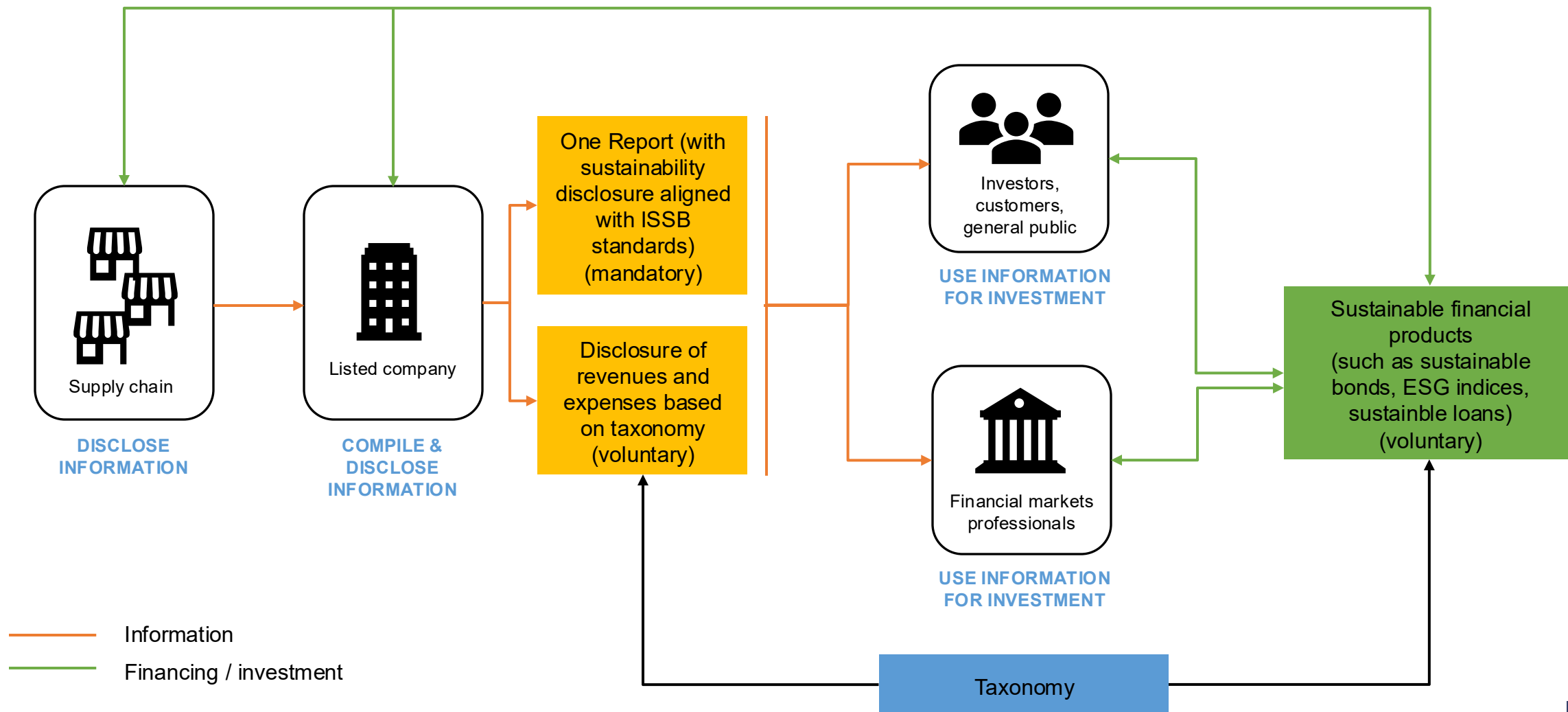
Financing Opportunities Through Alignment of Sustainability Disclosure Practices with International Standards

Fonthip Yuthaseree
Sustainable Finance Expert
Asian Development Bank

6 June 2025

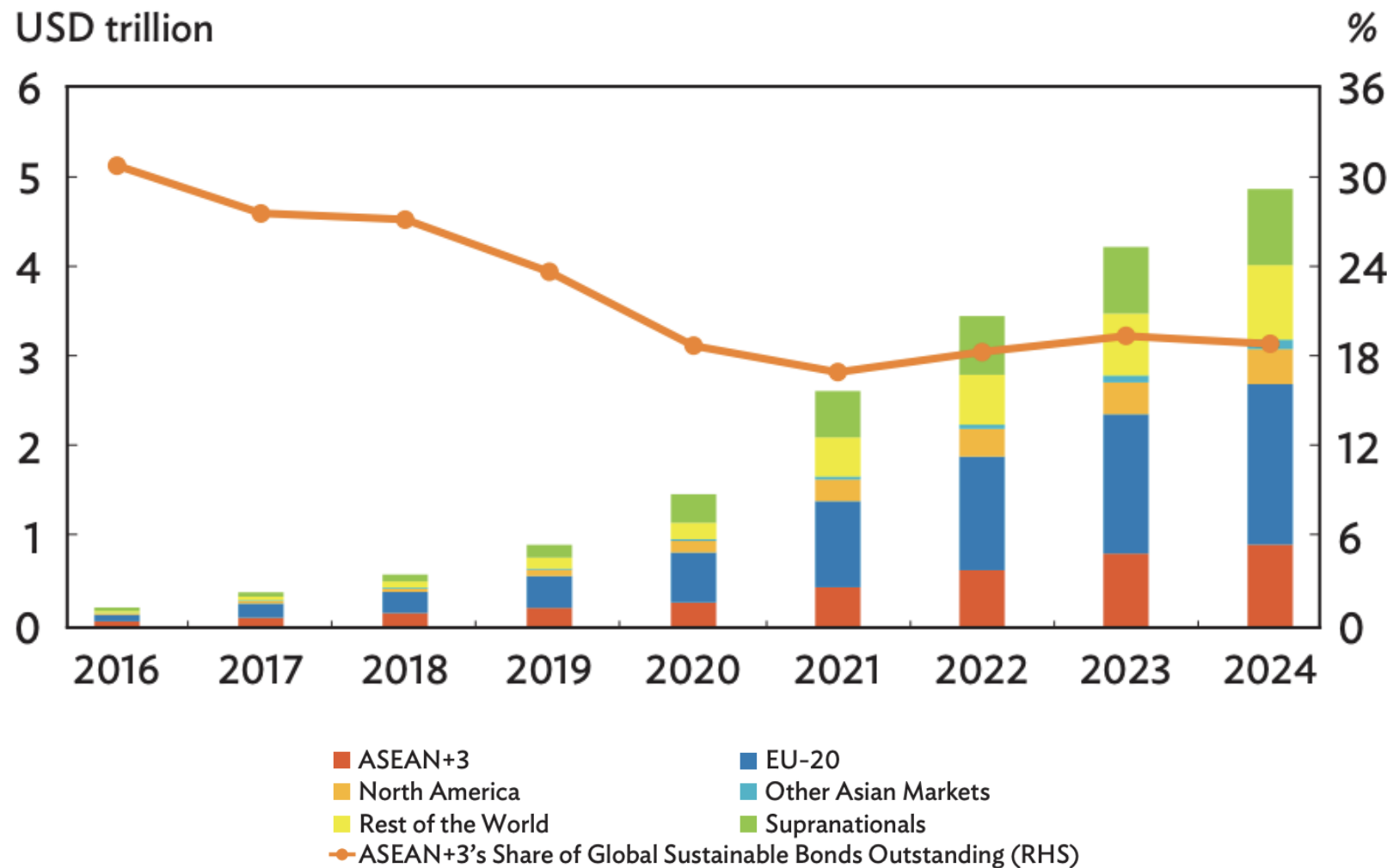


SUSTAINABILITY DISCLOSURE AND FINANCING OPPORTUNITIES



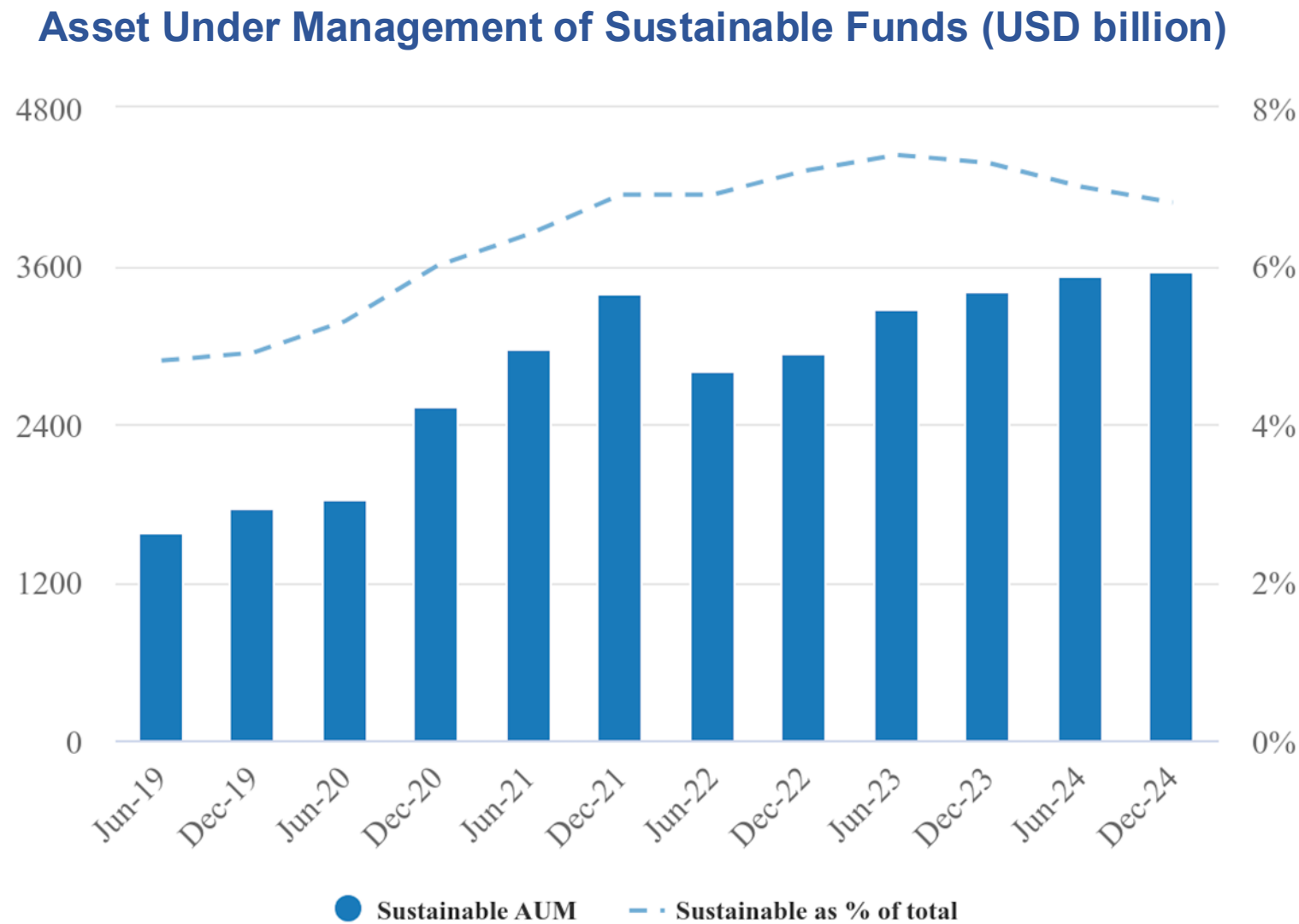
STATE OF SUSTAINABLE FINANCE MARKET - GLOBAL

Outstanding of Global Sustainable Bonds (USD trillion)



Note: RHS = right-hand side
Source: ADB. Asia Bond Monitor. March 2025.

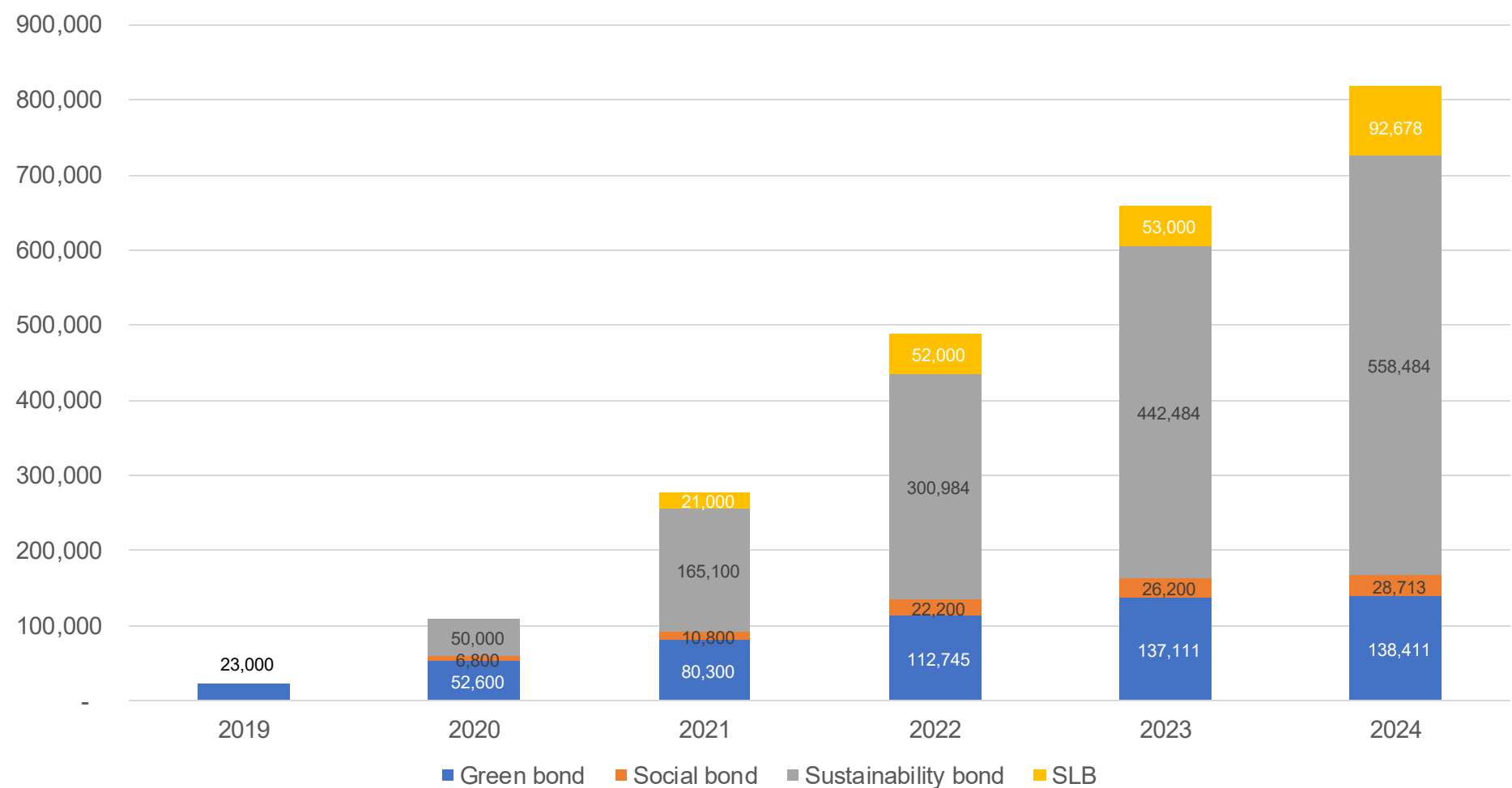
STATE OF SUSTAINABLE FINANCE MARKET - GLOBAL



Source: Morgen Stanley Institute for Sustainable Investing analysis of Morningstar data as of 4 Feb 2025.

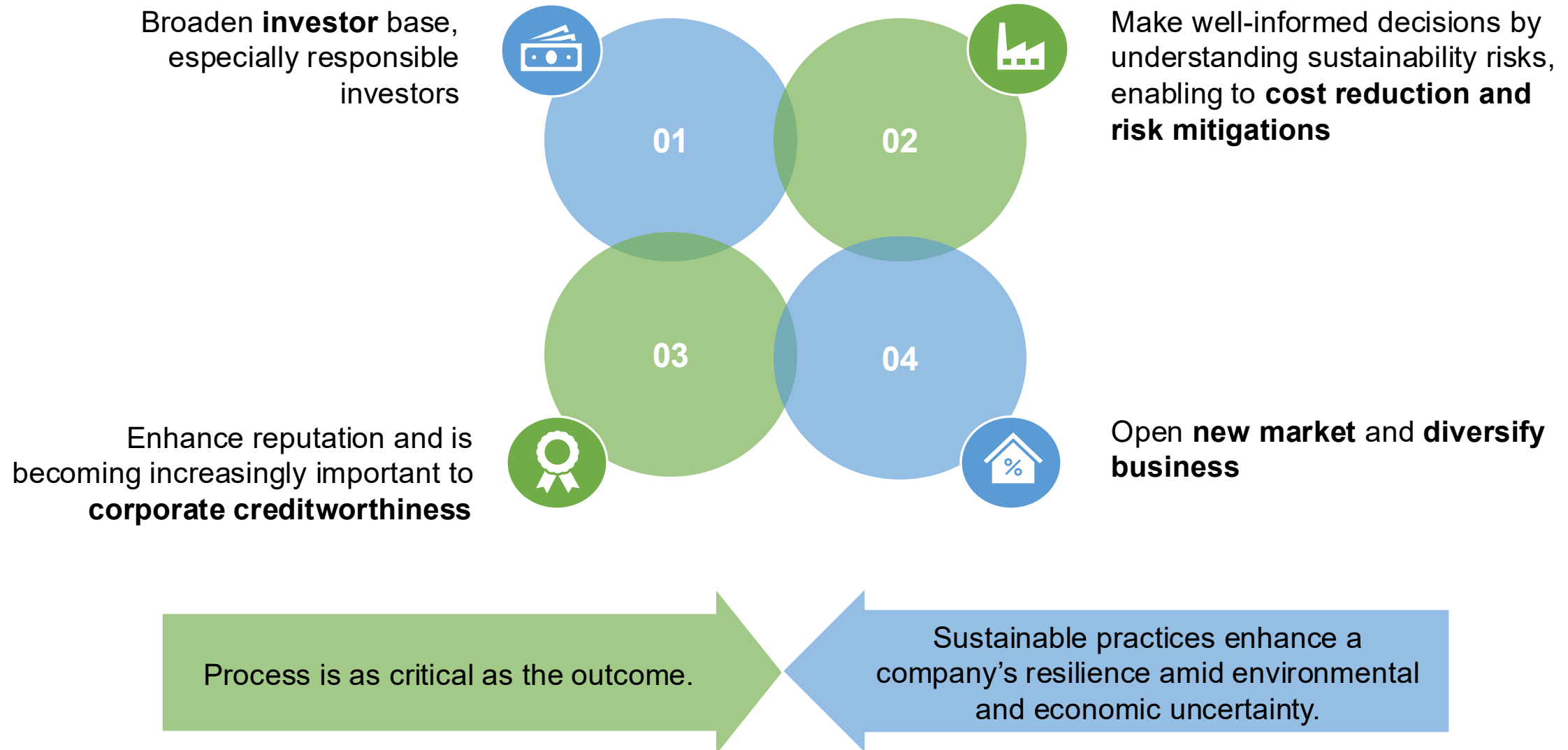
STATE OF SUSTAINABLE FINANCE MARKET - THAILAND

Outstanding of Sustainable Bonds in Thailand (THB million)



Source: ThaiBMA. 2024 Bond Market Highlights.

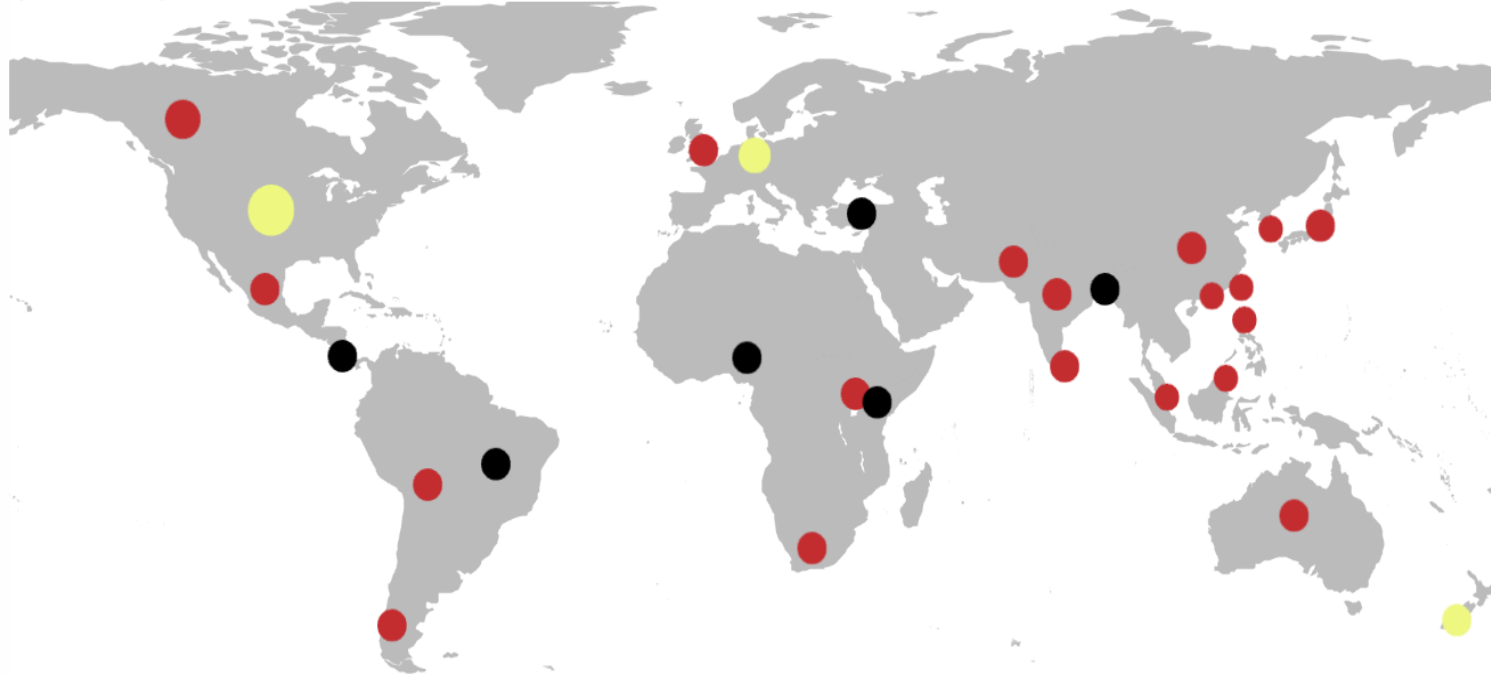
FINANCING OPPORTUNITIES RELATED TO SUSTAINABILITY DISCLOSURE



POLICIES AND TRENDS RELATED TO SUSTAINABILITY DISCLOSURE

Jurisdictions that have adopted or plan to adopt ISSB-based standards

● Adopted ● Plans to adopt ● Other jurisdictions with related disclosure standards



Source: S&P Global Sustainable1. As of 30 June 2024.

Policies and Regulations

- Thailand's Climate Change Act
- EU's Corporate Sustainability Reporting Directive (CSRD)
- CBAM

Responsible Investment

- UN Principles for Responsible Investment
- Net Zero Banking Alliance
- Equator Principles

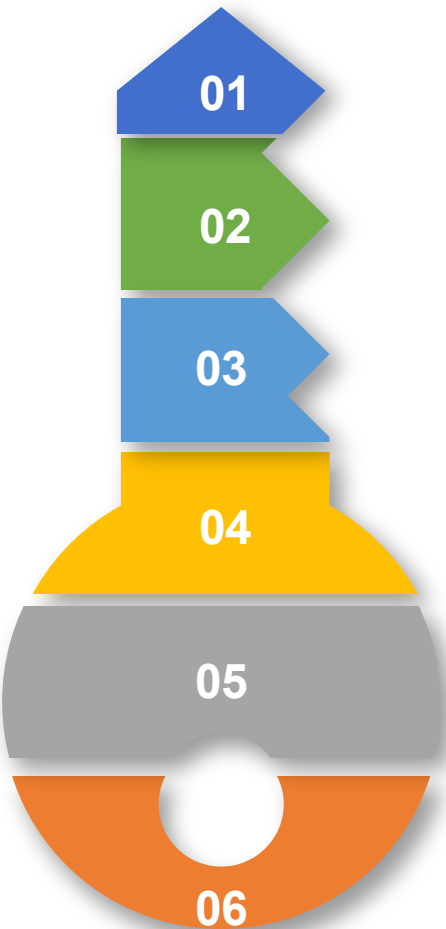
Trends

- Increasing regulatory requirements for sustainability disclosure
- Greater focus on sector- and issue-specific reporting, such as biodiversity
- GHG reporting becoming a standard practice
- Growing alignment of reporting frameworks/ standards
- Rising importance of sustainability assurance

CHALLENGES IN SUSTAINABILITY DISCLOSURE

CHALLENGES

- Multiple standards
- Insufficient technical expertise
- Lack of data
- Wider scope and boundary
- Resource constraints
- Difficult to develop credible transition plan



MEASURES

- Emerging regulatory requirements and standard convergence
- Phasing approach
- Transition relief
- Digital tools/platforms
- Financial support
- Technical support such as guidance, training for issue- or sector-specific

THANK YOU

Kosintr Puongsophol

Senior Financial Sector Specialist

Asian Development Bank

Email: kpuongsophol@adb.org

Fonthip Yuthaseree

Sustainable Finance Expert

Asian Development Bank

Email: fyuthaseree.consultant@adb.org