

SDG Guidebook for Thai Listed Companies

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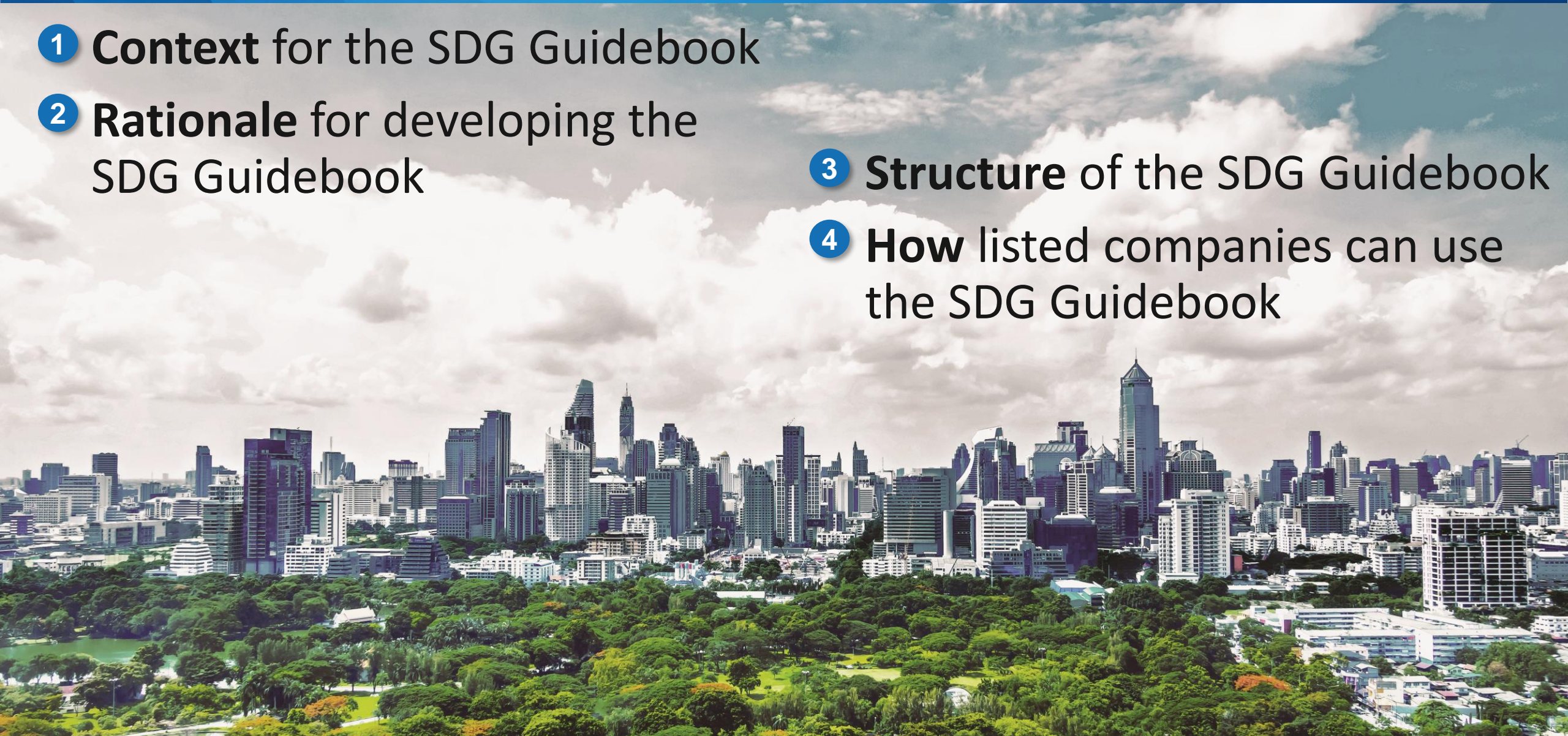
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Agenda



- 1 **Context** for the SDG Guidebook
- 2 **Rationale** for developing the SDG Guidebook
- 3 **Structure** of the SDG Guidebook
- 4 **How** listed companies can use the SDG Guidebook



1 Context



2015: SDGs provided a set of universal and transformative aspirations for 2030



Only 15% of SDG targets are on-track at the current mid-point

Post-COVID-19, the annual investment gap to achieve the SDGs is expected to have increased to USD 4 trillion per year in developing countries



Globally, 80% of companies worldwide report on sustainability; 72% of G250 connect business activities with SDGs in corporate reporting



Corporate reporting on SDGs is often one-sided: only 10% of G250 report on both positive and negative SDG impacts



Google's Sustainability Survey (2023) shows 9 in 10 organizations are talking publicly about sustainability commitments

85% of executives notice consumers or clients are becoming more vocal about engaging with sustainable brands



Only 58% of these organizations are moving sustainability programs into implementation

Only 22% are measuring progress against targets

1 Context



Global shift towards mandatory sustainability disclosures

EU passes the **Corporate Sustainability Reporting Directive (CSRD)** [2022]; **European Sustainability Reporting Standards (ESRS)** [2023]

SEC Thailand unifies financial and sustainability reporting through **Form 56-1 One Report** [2020]

Securities and Exchange Board of India (SEBI) makes the **Business Responsibility and Sustainability Reporting (BRSR) format (2021)** mandatory for the top 1000 listed companies [FY 2022-23]

Move towards standardizing global sustainability reporting for capital markets

International Sustainability Standards Board (ISSB) releases **IFRS Sustainability Disclosure Standards** including sustainability-related (IFRS S1) and climate-related financial disclosures (IFRS S2)[2023]

13 ASEAN countries have developed taxonomies describing sustainable finance practices



1 Context



Thailand has made significant progress towards the SDGs

Challenges remain in several SDGs

The private sector has been a major contributor to Thailand's growth

Considerable environmental costs, not sustainable going forward



Thailand is a leading country in SEA on sustainability reporting

Specific guidance needed on measuring and reporting social and environmental impacts

2 Rationale for the SDG Guidebook

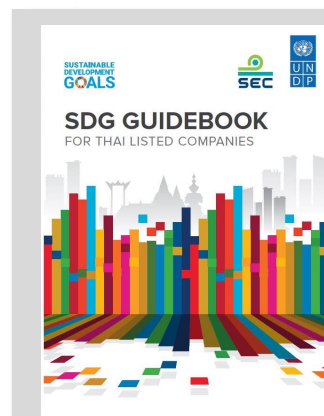
SEC released the **Form 56-1 One Report**, on 1 September 2020



Contains the **minimum information** to be disclosed by Thai listed companies while preparing and filing their **annual registration statement**.

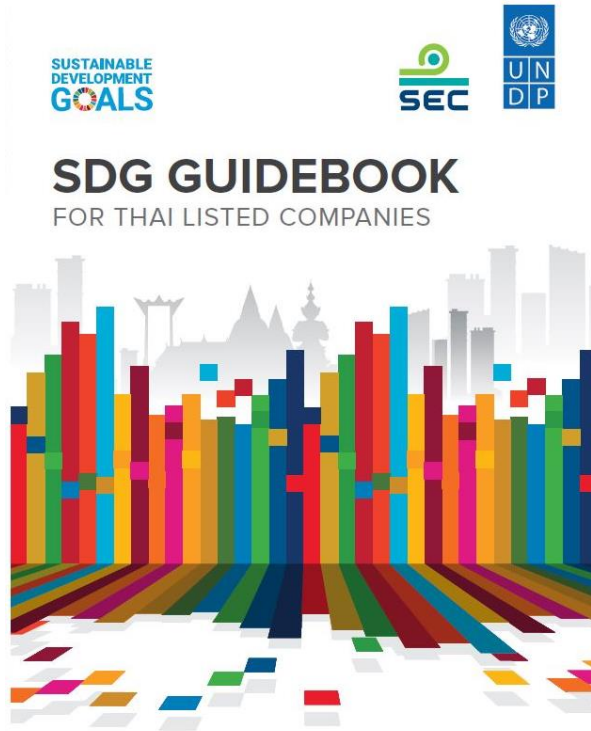
Enables businesses to **integrate social and environmental impacts with financial reporting**

- Section 3: “Business Sustainability Development” - companies have requested SEC to provide specific guidance on how to understand, measure and report these results.



The SDG Guidebook for Thai Listed Companies **supports the One Report**

2 Rationale for the SDG Guidebook



The SDG Guidebook for Thai Listed Companies **supports the One Report**

“How-to” guide on impact and SDGs

Practical guidelines for key **impact measurement and management (IMM)** activities

Not mandatory

The Guidebook intends to support Thai businesses in:

- understanding **the SDGs** and how they can contribute to achieving them
- understanding **what IMM is** and how they can **integrate IMM** frameworks and tools **into their business practices and decision-making**
- **applying IMM framework and tools** to measure and report their sustainability contributions per SEC’s **One Report** requirement.



3 Structure of the SDG Guidebook

Understanding the SDGs, Impact and IMM

Key IMM Steps and Tools

Aligned with SDG Impact Standards

Applying IMM for the One Report



SUSTAINABLE DEVELOPMENT GOALS



SDG GUIDEBOOK
FOR THAI LISTED COMPANIES



3 Structure of the SDG Guidebook

The IMM steps in this Guidebook are **consistent** with the four components of the **SDG Impact Standards for Enterprises**



The **SDG Impact Standards** are a **best practice** guide providing a more comprehensive and end-to-end framework on IMM

IMM Steps according to the SDG Guidebook		High level alignment with components of SDG Impact Standards	
Step 1	Understanding impact and IMM , including what is sustainability, what is impact and what is impact measurement and management; defining your company's commitment to sustainability	Strategy	
Step 2	Identifying and engaging with stakeholders , including conducting stakeholder mapping and understanding how to engage with stakeholders along the value chain	Strategy	
Step 3	Prioritizing impacts , including conducting materiality analysis, mapping and prioritizing SDGs along the business value chain, and setting goals; specifying the five dimensions of impact for each goal	Strategy	
Step 4	Planning for impact , including developing an impact value chain, selecting indicators and setting baselines and targets	Management approach	
Step 5	Measuring impact and integrating impact into business practices , including monitoring results and collecting data; integrating SDGs and impact into business practices and decision-making; managing impact risks; and 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	

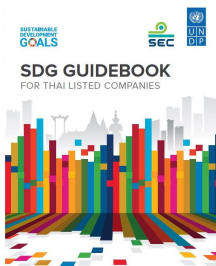
3 Structure of the SDG Guidebook

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

Linking the IMM Steps and One Report



Part 1: SDGs	▼	Introducing the SDGs - what are the SDGs, Thailand's performance on the SDGs, why should businesses align with the SDGs and how ESG compares with impact and the SDGs
Part 2: Impact Measurement and Management	Step 1	Understanding impact and IMM including what is sustainability, what is impact and what is impact measurement and management; and defining your commitment to sustainability
	Step 2	Identifying and engaging with stakeholders including conducting stakeholder mapping and understanding how to engage with stakeholders along the value chain
	Step 3	Prioritizing impacts including conducting materiality analysis, mapping and prioritizing SDGs along the business value chain, setting goals and specifying the five dimensions of impact for each goal
	Step 4	Planning for impact including developing an impact value chain, selecting indicators and setting baselines and targets
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Part 3: Connecting SDGs, IMM and One Report Requirements	Step 6	Reporting progress on impact (per One Report requirements) - overview of reporting impact and SDG progress based on the One Report and breaking down One Report requirements related to impact



Set of **IMM tools and guidance** provided

Companies use IMM guidance to **integrate the SDGs into their internal management and decision-making**

Companies make meaningful **contributions to sustainable development and the SDGs**

Core foundational element for strong and credible sustainability disclosures

Companies strengthen their **One Report Disclosures** related to business sustainability





Contact Us

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