SET

Guidance on
ESG Metrics by
Industry Group

Industry Group:

Consumer
Products

The Stock Exchange of Thailand

Disclaimer

Contents

Introduction

The reporting of information is an important process that enhances an organization's transparency and credibility with investors. Information regarding Environmental, Social, and Governance (ESG) performance has garnered significant interest, in addition to purely financial information. ESG-related information is considered vital as it has an increasing effect on investors' decisions. This is due to the growing intensity and complexity of environmental and social issues, which lead to risks in current business operations. Various industries face unique challenges due to the differing nature of their business operations. Therefore, the disclosure of business information needs to encompass details concerning risks and operational efficiencies that address the ESG issues specific to each industry group.

The Stock Exchange of Thailand (SET) prepared this Guidance on ESG Metrics for the Consumer Products group to be used in conjunction with the Sustainability Reporting Guide for Listed Companies. This guidance describes the sustainability indicators of the Consumer Products group, consisting of 2 parts as follows:

Part 1 describes the details of the indicators for the Consumer Products group. This includes explaining the significance of the indicators, providing guidelines for reporting based on these indicators, and illustrating their connection with an international sustainability reporting framework—the GRI Standards and the Sustainable Development Goals (SDGs).

Part 2 presents summary tables that illustrate examples of performance based on annual indicators. These tables provide information that can be compared on a yearly basis and demonstrate the continuity of operations over time.

Listed companies should use this guidance in conjunction with the Sustainability Reporting Guide for Listed Companies to prepare sustainability reports categorized by industry group and business sector. This guidance can serve as both a tool and a checklist for monitoring performance within an organization and facilitating its continuous improvement. This approach will enrich the quality of sustainability information disclosure and reporting, aligning them with the current interests and needs of stakeholders.

Business Sector:

Fashion

Environmental Dimension

E

Code	ESG Indicators	GRI Standards	SDGs
FAS–E1	**Environmentally Friendly Products**		
FAS–E1.1	Policy and guidelines for preventing contamination or leakage from production processes	Disclosure 416–1	Goal 12: Responsible Consumption and Production
FAS–E1.2	The life cycle impact assessment of products	Disclosure 416–1	Goal 12: Responsible Consumption and Production
FAS–E1.3	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	Disclosure 416–1	Goal 12: Responsible Consumption and Production

Rationale

- Information about environmentally friendly products reflects the design and development of products to minimize environmental impacts, considering efficient resource usage and environmental effects. It also demonstrates efficiency in production, and being environmentally conscious throughout the product's life cycle, which starts from the process of material selection, manufacturing, and packaging, to the process of proper product disposal. Effective implementation of these operations helps reduce waste generated from production processes. Furthermore, environmentally friendly products (eco products) not only contribute to environmental protection but also enhance value and competitiveness.

Reporting Approach

A company should report the following information:

- Key summary of policy, guidelines, and measures to prevent contamination or leakage from production processes that may impact the environment.
- Summary of information regarding the life cycle impact assessment of products. The scope of the assessment should encompass raw material selection, manufacturing, packaging, and the process of proper product disposal. The assessment should be conducted efficiently according to international standards, such as ISO 14040:2006, etc.
- Percentage of sales for environmentally friendly products (eco products) compared to total product sales, with the calculation guidelines as follows:

$$\text{Percentage of eco product sales} = \frac{\text{Total eco product sales}}{\text{Total product sales}} \times 100$$

- Additional reference:
  - ISO 14040:2006, an international standard for product life cycle assessment.

Code	ESG Indicators	GRI Standards	SDGs
FAS-E2	**Environmentally Friendly Packaging**		
FAS-E2.1	Total weight of packaging categorized by type and characteristic, such as: – Reusable packaging – Recyclable packaging – Single-use packaging	G4-EN1*	Goal 12: Responsible Consumption and Production
FAS-E2.2	Percentage of packaging with recycled materials	G4-EN2*	Goal 12: Responsible Consumption and Production
FAS-E2.3	Percentage of biodegradable packaging	–	Goal 12: Responsible Consumption and Production

Rationale

- Information about environmentally friendly packaging usage reflects the company's efforts to reduce problems caused by packaging. Once packaging is discarded improperly, it contributes to community waste issues, pollutes rivers and canals, and can result in pollution if not disposed of properly. Examples of improper disposal methods are incineration and dumping into water resources, etc. This has health implications for the local population. Additionally, nature-based packaging designs are often distinctive and memorable to customers, promoting brand values and marketing activities.

Reporting Approach

A company should report the following information:
- Total packaging weight in kilograms.
- Packaging weight categorized by type and characteristic, such as:

Types	Weight of Packaging (Kilograms)		
	Reusable	Recyclable	Single-use
Glass			
Wood			
Paper			
Metal			
Plastic			
Others			

* Indicators according to GRI G4 Sector Disclosures

- Percentage of packaging with recycled materials as components, with the calculation guideline as follows:

$$\text{Percentage of packaging with recycled materials as components} = \frac{\text{Total weight of packaging with recycled materials as components}}{\text{Total weight of all packaging}} \times 100$$

Remark: *Packaging with recycled materials refers to packaging that is manufactured with materials that have undergone a recycling process as components.*

- Percentage of biodegradable packaging, with the calculation guideline as follows:

$$\text{Percentage of biodegradable packaging} = \frac{\text{Total weight of biodegradable packaging}}{\text{Total weight of all packaging}} \times 100$$

Remark: *Biodegradable packaging refers to packaging that can naturally decompose into biological substances within a short period, such as water, carbon dioxide gas, minerals, organic matter, etc.*

Code	ESG Indicators	GRI Standards	SDGs
FAS-E3	**Environmentally Friendly Materials**		
FAS-E3.1	Total weight of all materials classified by type, such as: – Non-renewable materials – Renewable materials	Disclosure 301-1	Goal 12: Responsible Consumption and Production
FAS-E3.2	Percentage of recycled input materials used in product development	Disclosure 301-2	Goal 12: Responsible Consumption and Production
FAS-E3.3	Percentage of expired or deteriorated materials (reclaimed) that are reused in product development	Disclosure 301-3	Goal 12: Responsible Consumption and Production

Rationale
- Information about environmentally friendly materials usage reflects the company's efforts to recycle materials from waste and create added value for the business. This also highlights the design and production of products that help maintain cost-effectiveness and maximize resource utilization benefits, ultimately aligning with the principles of a circular economy.

Reporting Approach

A company should report the following information:
- Total weight of all materials in kilograms
- Weight of materials classified by type, such as:

Types of resources used in production	Weight of materials (Kilograms)
Non-renewable materials	
Renewable materials	

Remark:
1) *Non-renewable materials refer to natural resources that are depleted or exhausted when used and may take a very long time, exceeding the human lifespan, to naturally regenerate or replace the portion that has been utilized. Examples of non-renewable materials include minerals, metals, natural gases, petroleum, and coal.*
2) *Renewable materials refer to materials derived from natural resources that are not depleted when used. They undergo processes of regeneration or replenishment in a relatively short timeframe, following natural cycles. Examples of renewable materials include biomass materials and wood.*

- Percentage of recycled input materials used in product development. For example, materials from plastic waste or wood scraps, etc., with calculation guidelines as follows:

$$\text{Percentage of recycled input materials used in product development} = \frac{\text{Total weight of recycled input materials used in product development}}{\text{Total weight of all materials}} \times 100$$

- Percentage of expired or deteriorated materials (reclaimed) that are reused in product development. For examples, old car tires, old vinyl cloth, etc., with calculation guidelines as follows:

$$\text{Percentage of expired or deteriorated materials (reclaimed) that are reused in product development} = \frac{\text{Total weight of expired or deteriorated materials (reclaimed) that are reused in product development}}{\text{Total weight of all materials}} \times 100$$

- Additional reference:
  - Organization for Economic Co-operation and Development (OECD) Renewable Material

Code	ESG Indicators	GRI Standards	SDGs
FAS-E4	**Climate Change Risks**		
FAS-E4.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
FAS-E4.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal 13: Climate Action

Rationale

- Information on risks and adaptation measures in response to climate change reflects the company's efforts to mitigate impacts of these risks and enhance business opportunities arising from such risks. Furthermore, it showcases the management's preparedness and adaptability of the business during emergency situations caused by natural disasters, which can significantly affect business operations. Examples are droughts, floods, sea level changes, and extreme weather conditions. These events impact production factors, land allocation, transportation, etc.

Reporting Approach

A company should report the following information:

- Risk factors arising from climate change and significantly impacting business operations, such as:
  - Examples of physical risks, such as impacts on businesses from changes in sea levels, atmospheric temperatures, natural freshwater sources, storm occurrences, forest fires, and impact on employee health due to increased exposure to high temperatures and heat radiation, etc.
  - Examples of regulatory risks include international laws and agreements that require businesses to be accountable for greenhouse gas emissions through taxation mechanisms, which consequently lead to significantly higher production costs, etc.
  - Other examples of risks, such as changes in the energy industry, the increasing demand for environmentally friendly technologies, products, and services, which leads to continuous environmental trends, etc.
- Quantitative and qualitative targets to prepare the business for climate change.
- Plans and measures to mitigate risks from climate change. Examples are as follows:
  - Utilizing clean energy or renewable energy sources that do not emit greenhouse gases.
  - Increasing energy efficiency by using less resources.
  - Carbon offsetting.

Social Dimension **S**

Code	ESG Indicators	GRI Standards	SDGs
FAS–S1	**Respecting Diversity and Equality**		
FAS–S1.1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Disclosure 405–1	Goal 8: Decent Work and Economic Growth
FAS–S1.2	Employee information categorized by gender and nationality	Disclosure 405–1	Goal 8: Decent Work and Economic Growth
FAS–S1.3	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	Disclosure 406–1	Goal 8: Decent Work and Economic Growth

Rationale
- Information on the respect of diversity and equality reflects the diversity of employees within the organization and the efforts to protect the rights and equality of employees, without discrimination.

Reporting Approach
A company should report the following information:
- Summary of policy and guidelines regarding the respect for diversity and equality within the organization and the supply chain without discrimination based on gender, age, nationality, disability, religion, etc. Additionally, the company should demonstrate that it has monitoring mechanisms in place to ensure continuous adherence to this policy.
- Employee statistics categorized by gender and nationality.

Nationality	Total Number of Employees (People)		Number of Disabled Employees (People)	
	Female	Male	Female	Male
Thai				
Burmese				
Cambodian				
Laotian				
Others				

- Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs

FAS-S2 Promotion of Female Workforce

Code	ESG Indicators	GRI Standards	SDGs
FAS-S2.1	Policy and guidelines related to promoting gender equality in the workplace	Disclosure 405-1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth
FAS-S2.2	Number of female employees categorized by employment level: – Senior management level – Management level – Staff level	Disclosure 405-1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth

Rationale
- Information on promoting the female workforce within the workplace reflects the creation of equal opportunities for professional growth among personnel in the company, without gender-based discrimination.

Reporting Approach
A company should report the following information:
- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.
- Number of female employees categorized by employment level.

Employment Level	Total Number of Employees (People)	
	Female	Male
Senior management level		
Management level		
Staff level		

Code	ESG Indicators	GRI Standards	SDGs

FAS-S3 Fair Wage

Code	ESG Indicators	GRI Standards	SDGs
FAS-S3.1	Policy regarding setting fair wages	Disclosure 202-1	Goal 8: Decent Work and Economic Growth

Code	ESG Indicators	GRI Standards	SDGs
FAS-S3.2	Survey of employee wages and living expenses	Disclosure 202-1	Goal 8: Decent Work and Economic Growth
FAS-S3.3	Percentage of employees whose wages are equal to or greater than the legally required minimum wage	Disclosure 202-1	Goal 8: Decent Work and Economic Growth

Rationale

- Information about setting fair wages reflects the company's commitment to improving the quality of life for its employees, considering factors, such as inflation and cost of living that align with the current situation. It aims to motivate employees to work to their full potential based on their knowledge and skills, which in turn, positively impacts the company's productivity. Furthermore, it serves to attract more potential candidates who are interested in joining the organization.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to setting fair wages that demonstrates that the company has appropriate and fair criteria for paying wages or compensation to employees, aligning with their roles, inflation rates, and current living costs, equivalent to or greater than the minimum wage required by law.
- Summary of the annual survey of employee wages and living expenses. The survey results are based on establishing fair wages according to the industry and labor market conditions.
- Percentage of employees who receive wages equal to or greater than the minimum wage rate specified by law, with calculation guidelines as follows:

$$\text{Percentage of employees whose wages are equal to or greater than the legally required minimum wage} = \frac{\text{Total employees whose wages are equal to or greater than the legally required minimum wage}}{\text{Total number of employees}} \times 100$$

Code	ESG Indicators	GRI Standards	SDGs
FAS-S4	**Monitoring and Assessing Impacts on Communities**		
FAS-S4.1	Monitoring and assessing impacts on communities from the company's business operations	Disclosure 413-1	Goal 12: Responsible Consumption and Production
FAS-S4.2	Number of disputes or complaints regarding community rights violations, along with remediation and mitigation measures	Disclosure 413-2	Goal 12: Responsible Consumption and Production

Rationale
- Information on monitoring and assessing impacts on communities highlights the risks associated with conducting business that could affect the quality of life for communities in terms of economics, society, and environment, both directly and indirectly. Once the company is aware of these issues, it has crucial information to establish prevention measures to mitigate the risks that could lead to human rights violations and disputes with communities, and potentially cause business interruption.

Reporting Approach
A company should report the following information:
- Summary of the results of monitoring and assessing impacts on communities from the company's business operations, highlighting risk factors and prevention measures.
- Summary of the outcomes of risk prevention measures or impacts that may have occurred to the community in the past year.
- Number of disputes or complaints related to community rights violations, along with remediation and mitigation measures.

Governance and Economic Dimension

G

Code	ESG Indicators	GRI Standards	SDGs
FAS–G1	**Cybersecurity and Personal Data Protection**		
FAS–G1.1	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
FAS–G1.2	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
FAS–G1.3	Measures and guidelines related to personal data usage	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
FAS–G1.4	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
FAS–G1.5	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
FAS–G1.6	Number of incidents or cases of personal data breaches, along with mitigation measures	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure

Rationale
- Information related to cybersecurity management and personal data protection reflects the organization's capabilities and effectiveness in managing information technology and security systems. It encompasses the organization's data storage capabilities, leading to confidence in conducting business.

Reporting Approach
A company should report the following information:
- Summary of policy and guidelines that demonstrate the company's management of technology security, information technology, and personal data in accordance with legal regulations and international standards.
- Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other standards, calculated as follows:

$$\text{Percentage of technology infrastructures certified with cybersecurity standards} = \frac{\text{Total number of technology infrastructures certified with cybersecurity standards}}{\text{Total number of technology infrastructures}} \times 100$$

- Percentage of employees who have been trained in cybersecurity and personal data usage.

$$\text{Percentage of employees trained in cybersecurity and personal data usage} = \frac{\text{Total employees trained in cybersecurity and personal data usage}}{\text{Total number of employees}} \times 100$$

- Number of incidents or cases of cyberattacks against the company, along with mitigation measures.
- Number of incidents or cases of personal data breaches, along with mitigation measures.
- Additional reference:
  - ISO 27001 is an internationally recognized standard for information security management systems.

Code	ESG Indicators	GRI Standards	SDGs
FAS-G2	**Product Quality**		
FAS-G2.1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Disclosure 416-1	Goal 12: Responsible Consumption and Production
FAS-G2.2	Number of cases or incidents of product quality, along with remediation and mitigation measures	Disclosure 416-2	Goal 12: Responsible Consumption and Production

Rationale
- Information about product quality reflects the business's commitment to develop quality products and services in accordance with accepted standards. It demonstrates the continuous process of improving the quality of production, service, distribution, and product delivery to meet the organization's objectives. This aims to satisfy and maintain relationships with existing customers while simultaneously expanding to new customer base.

Reporting Approach

A company should report the following information:
- Summary of product quality management policy and guidelines that demonstrate goals and measures to continuously control the quality of production processes and products in accordance with international standards, such as ISO 9001:2015, etc.
- Number of cases or incidents related to product quality that have a significant impact on customer satisfaction levels and the business's image, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
FAS-G3	**Emergency and Crisis Management**		
FAS-G3.1	Policy and guidelines regarding emergency and crisis management	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
FAS-G3.2	Number of emergency and crisis drills	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
FAS-G3.3	Number of cases or incidents that cause business interruption, along with mitigation measures	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being

Rationale
- Information on emergency and crisis management demonstrates preparedness measures to prevent and mitigate potential harm, loss, or damage that can affect lives, assets, reputation, and image of the organization due to various events. Additionally, it illustrates the organization's ability to recover and return to normal business operations as quickly as possible. This information instills confidence in stakeholders regarding the risk management system and continuous business operations.

Reporting Approach

A company should report the following information:
- Summary of policy and guidelines regarding emergency and crisis management of the company that demonstrate preparation and response measures for various types of emergencies that have an impact on continuous business operations.
- Number of emergency and crisis drills categorized by events, such as fires, floods, earthquakes, or incidents of violence from protests, etc.
- Number of cases or incidents that cause business interruption, along with mitigation measures and guidelines for returning business to normal operations.

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
FAS-G4	**Conflict-free Minerals Sourcing**		
FAS-G4.1	Principles for suppliers regarding conflict-free mineral sourcing	Disclosure 414-1	Goal 12: Responsible Consumption and Production
FAS-G4.2	Percentage of suppliers acknowledging the conflict-free mineral sourcing principles	Disclosure 414-1	Goal 12: Responsible Consumption and Production
FAS-G4.3	Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles	Disclosure 414-1	Goal 12: Responsible Consumption and Production

Rationale

- Trading minerals, which are associated with countries experiencing conflict, characterized by violence, and lacking political stability, or so-called conflict minerals, is considered to be indirectly supporting human rights violations and money laundering. Therefore, responsible and ethical mineral sourcing information will instill confidence that the company tracks its suppliers' mineral sourcing, which is pivotal in production, considering its societal and environmental impacts. If the company's suppliers are linked to conflict minerals, it could negatively affect the business reputation or escalate to a level of risk that hinders trade or leads to disputes with stakeholders.

Reporting Approach

A company should report the following information:

- Key summary of principles of conflict-free mineral sourcing in the procurement process, along with measures and communication strategies with suppliers, to track compliance with these principles and prevent the sourcing of conflict minerals in high-risk countries.
- Percentage of suppliers acknowledging the conflict-free mineral sourcing principles, using the following method:

$$\text{Percentage of suppliers acknowledging the conflict-free mineral sourcing principles} = \frac{\text{Total number of suppliers acknowledging the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} \times 100$$

- Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles, using the following method:

$$\text{Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles} = \frac{\text{Total number of suppliers who have undergone training on the conflict-free mineral sourcing principles}}{\text{Total number of suppliers}} \times 100$$

- Additional reference:
  - The European Commission has issued regulations to prevent the trade of conflict minerals.

Performance Summary:
ESG Metrics – Fashion Sector

Environmental Dimension (E)

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FAS–E1		**Environmentally Friendly Products**					
FAS–E1.1	Disclosure 416–1	Policy and guidelines for preventing contamination or leakage from production processes	Yes/No				
FAS–E1.2	Disclosure 416–1	The life cycle impact assessment of products	Yes/No				
FAS–E1.3	Disclosure 416–1	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	%				
FAS–E2		**Environmentally Friendly Packaging**					
FAS–E2.1	G4–EN1	Total weight of reusable packaging	Kilograms				
		Weight of reusable packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other reusable packaging	Kilograms				
		Total weight of recyclable packaging	Kilograms				
		Weight of recyclable packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other recyclable packaging	Kilograms				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
		Total weight of single-use packaging	Kilograms				
		Weight of single-use packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other single-use packaging	Kilograms				
FAS-E2.2	G4-EN2	Percentage of packaging with recycled materials	%				
FAS-E2.3	–	Percentage of biodegradable packaging	%				
FAS-E3		**Environmentally Friendly Materials**					
FAS-E3.1	Disclosure 301-1	Total weight of all materials	Kilograms				
		Total weight of materials classified by type					
		– Non-renewable materials	Kilograms				
		– Renewable materials	Kilograms				
FAS-E3.2	Disclosure 301-2	Percentage of recycled input materials used in product development	%				
FAS-E3.3	Disclosure 301-3	Percentage of expired or deteriorated materials (reclaimed) that are reused in product development	%				
FAS-E4		**Climate Change Risks**					
FAS-E4.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
FAS-E4.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				

Social Dimension **S**

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)		Previous 2 years (e.g., 2019)		Previous years (e.g., 2020)		Reporting year (e.g., 2021)	
FAS–S1		**Respecting Diversity and Equality**									
FAS–S1.1	Disclosure 405–1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No								
FAS–S1.2	Disclosure 405–1	Employee statistics categorized by gender and nationality		Female	Male	Female	Male	Female	Male	Female	Male
		Total employees in the company	People								
		– Thai	People								
		– Burmese	People								
		– Cambodian	People								
		– Laotian	People								
		– Others	People								
FAS–S1.3	Disclosure 406–1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases								
FAS–S2		**Promotion of Female Workforce**									
FAS–S2.1	Disclosure 405–1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No								
FAS–S2.2	Disclosure 405–1	Number of female employees categorized by employment level		Female	Male	Female	Male	Female	Male	Female	Male
		Total employees in the company	People								
		– Senior management level	People								
		– Management level	People								
		– Staff level	People								

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FAS–S3 Fair Wage							
FAS–S3.1	Disclosure 202–1	Policy regarding setting fair wages	Yes/No				
FAS–S3.2	Disclosure 202–1	Survey of employee wages and living expenses	Yes/No				
FAS–S3.3	Disclosure 202–1	Percentage of employees whose wages are equal to or greater than the legally required minimum wage	%				
FAS–S4 Monitoring and Assessing Impacts on Communities							
FAS–S4.1	Disclosure 413–1	Monitoring and assessing impacts on communities from the company's business operations	Yes/No				
FAS–S4.2	Disclosure 413–2	Number of disputes or complaints regarding community rights violations, along with remediation and mitigation measures	No. of cases				

Governance and Economic Dimension G

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FAS–G1 Cybersecurity and Personal Data Protection							
FAS–G1.1	Disclosure 418–1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
FAS–G1.2	Disclosure 418–1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
FAS–G1.3	Disclosure 418–1	Measures and guidelines related to personal data usage	Yes/No				
FAS–G1.4	Disclosure 418–1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
FAS–G1.5	Disclosure 418–1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
FAS–G1.6	Disclosure 418–1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FAS–G2 Product Quality							
FAS–G2.1	Disclosure 416–1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Yes/No				
FAS–G2.2	Disclosure 416–2	Number of cases or incidents of product quality, along with remediation and mitigation measures	No. of cases				
FAS–G3 Emergency and Crisis Management							
FAS–G3.1	Disclosure 403–7 G4–DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
FAS–G3.2	Disclosure 403–7 G4–DMA Emergency Preparedness	Number of emergency and crisis drills	No, of drills				
FAS–G3.3	Disclosure 403–7 G4–DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				
FAS–G4 Conflict-free Minerals Sourcing							
FAS–G4.1	Disclosure 414–1	Principles for suppliers regarding conflict-free mineral sourcing	Yes/No				
FAS–G4.2	Disclosure 414–1	Percentage of suppliers acknowledging the conflict-free mineral sourcing principles	%				
FAS–G4.3	Disclosure 414–1	Percentage of suppliers who have undergone training on the conflict-free mineral sourcing principles	%				

Business Sector:

Home & Office Products

Environmental Dimension

E

Code	ESG Indicators	GRI Standards	SDGs
HOF–E1	**Environmentally Friendly Products**		
HOF–E1.1	Policy and guidelines for preventing contamination or leakage from production processes	Disclosure 416–1	Goal 12: Responsible Consumption and Production
HOF–E1.2	The life cycle impact assessment of products	Disclosure 416–1	Goal 12: Responsible Consumption and Production
HOF–E1.3	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	Disclosure 416–1	Goal 12: Responsible Consumption and Production

Rationale

- Information about environmentally friendly products reflects the design and development of products to minimize environmental impacts, considering efficient resource usage and environmental effects. It also demonstrates efficiency in production, and being environmentally conscious throughout the product's life cycle, which starts from the process of material selection, manufacturing, and packaging, to the process of proper product disposal. Effective implementation of these operations helps reduce waste generated from production processes. Furthermore, environmentally friendly products (eco products) not only contribute to environmental protection but also enhance value and competitiveness.

Reporting Approach

A company should report the following information:

- Key summary of policy, guidelines, and measures to prevent contamination or leakage from production processes that may impact the environment.
- Summary of information regarding the life cycle impact assessment of products. The scope of the assessment should encompass raw material selection, manufacturing, packaging, and the process of proper product disposal. The assessment should be conducted efficiently according to international standards, such as ISO 14040:2006, etc.
- Percentage of sales for environmentally friendly products (eco products) compared to total product sales, with the calculation guidelines as follows:

$$\text{Percentage of eco product sales} = \frac{\text{Total eco product sales}}{\text{Total product sales}} \times 100$$

- Additional reference:
  - ISO 14040:2006, an international standard for product life cycle assessment.

Code	ESG Indicators	GRI Standards	SDGs
HOF–E2	**Environmentally Friendly Packaging**		
HOF–E2.1	Total weight of packaging categorized by type and characteristic, such as: – Reusable packaging – Recyclable packaging – Single-use packaging	G4-EN1*	Goal 12: Responsible Consumption and Production
HOF–E2.2	Percentage of packaging with recycled materials	G4-EN2*	Goal 12: Responsible Consumption and Production
HOF–E2.3	Percentage of biodegradable packaging	–	Goal 12: Responsible Consumption and Production

Rationale

- Information about environmentally friendly packaging usage reflects the company's efforts to reduce problems caused by packaging. Once packaging is discarded improperly, it contributes to community waste issues, pollutes rivers and canals, and can result in pollution if not disposed of properly. Examples of improper disposal methods are incineration and dumping into water resources, etc. This has health implications for the local population. Additionally, nature-based packaging designs are often distinctive and memorable to customers, promoting brand values and marketing activities.

Reporting Approach

A company should report the following information:
- Total packaging weight in kilograms.
- Packaging weight categorized by type and characteristic, such as:

Types	Weight of Packaging (Kilograms)		
	Reusable	Recyclable	Single-use
Glass			
Wood			
Paper			
Metal			
Plastic			
Others			

* Indicators according to GRI G4 Sector Disclosures

- Percentage of packaging with recycled materials as components, with the calculation guideline as follows:

$$\text{Percentage of packaging with recycled materials as components} = \frac{\text{Total weight of packaging with recycled materials as components}}{\text{Total weight of all packaging}} \times 100$$

Remark: *Packaging with recycled materials refers to packaging that is manufactured with materials that have undergone a recycling process as components.*

- Percentage of biodegradable packaging, with the calculation guideline as follows:

$$\text{Percentage of biodegradable packaging} = \frac{\text{Total weight of biodegradable packaging}}{\text{Total weight of all packaging}} \times 100$$

Remark: *Biodegradable packaging refers to packaging that can naturally decompose into biological substances within a short period, such as water, carbon dioxide gas, minerals, organic matter, etc.*

Code	ESG Indicators	GRI Standards	SDGs
HOF–E3	**Environmentally Friendly Materials**		
HOF–E3.1	Total weight of all materials classified by type, such as: – Non–renewable materials – Renewable materials	Disclosure 301–1	Goal 12: Responsible Consumption and Production
HOF–E3.2	Percentage of recycled input materials used in product development	Disclosure 301–2	Goal 12: Responsible Consumption and Production
HOF–E3.3	Percentage of expired or deteriorated materials (reclaimed) that are reused in product development	Disclosure 301–3	Goal 12: Responsible Consumption and Production

Rationale
- Information about environmentally friendly materials usage reflects the company's efforts to recycle materials from waste and create added value for the business. This also highlights the design and production of products that help maintain cost-effectiveness and maximize resource utilization benefits, ultimately aligning with the principles of a circular economy.

Reporting Approach
A company should report the following information:
- Total weight of all materials in kilograms
- Weight of materials classified by type, such as:

Types of resources used in production	Weight of materials (Kilograms)
Non-renewable materials	
Renewable materials	

Remark:
1) *Non-renewable materials refer to natural resources that are depleted or exhausted when used and may take a very long time, exceeding the human lifespan, to naturally regenerate or replace the portion that has been utilized. Examples of non-renewable materials include minerals, metals, natural gases, petroleum, and coal.*
2) *Renewable materials refer to materials derived from natural resources that are not depleted when used. They undergo processes of regeneration or replenishment in a relatively short timeframe, following natural cycles. Examples of renewable materials include biomass materials and wood.*

- Percentage of recycled input materials used in product development. For example, materials from plastic waste or wood scraps, etc., with calculation guidelines as follows:

$$\text{Percentage of recycled input materials used in product development} = \frac{\text{Total weight of recycled input materials used in product development}}{\text{Total weight of all materials}} \times 100$$

- Percentage of expired or deteriorated materials (reclaimed) that are reused in product development. For examples, old car tires, old vinyl cloth, etc., with calculation guidelines as follows:

$$\text{Percentage of expired or deteriorated materials (reclaimed) that are reused in product development} = \frac{\text{Total weight of expired or deteriorated materials (reclaimed) that are reused in product development}}{\text{Total weight of all materials}} \times 100$$

- Additional reference:
  - Organization for Economic Co-operation and Development (OECD) Renewable Material

Code	ESG Indicators	GRI Standards	SDGs
HOF–E4	**Sustainable Forest Management**		
HOF–E4.1	List of certification standards related to sustainable forest management in both products and supply chain	–	Goal 15: Life on Land
HOF–E4.2	Percentage of products certified with sustainable forest management standards	–	Goal 15: Life on Land

Rationale

- Information about sustainable forest management reflects the company's commitment to conserving forest resources throughout its business operations, from sourcing raw materials, receiving and storing raw materials, and controlling quantity and quality, to the processes of selling and delivering products. This ensures the responsible use of materials from forest resources, protecting the richness of the ecosystem and restoring biodiversity.
- Certification related to sustainable forest management comes in various standards and is widely recognized among consumer groups. Examples include Forest Stewardship Council (FSC) or Chain of Custody (FSCCoC) standards. If the company systematically operates in accordance with these standards, it will help create added value to the business's products and marketing activities.

Reporting Approach

A company should report the following information:

- List of certification standards regarding sustainable forest management in products, such as the Forest Management Certification (FSCFM) standard according to FSC guidelines and the forest product supply chain management standard, Chain of Custody (FSCCoC) or Programme for the Endorsement of Forest Certification (PEFC) standard, etc.
- Key summary of the principles, guidelines or measures that the company implements according to sustainable forest management standards. This includes compliance with forestry laws, sustainable forest utilization, forest management planning, forest monitoring and control systems, and reforestation planning.
- Percentage of products certified with sustainable forest management standards, such as paper and packaging, which contain materials from forests, etc., with the following calculation guideline:

$$\text{Percentage of products certified with sustainable forest management standards} = \frac{\text{Total weight of products certified with sustainable forest management standards}}{\text{Total weight of products from forest resources}} \times 100$$

- Additional references:
  - Forest Stewardship Council (FSC)
  - Programme for the Endorsement of Forest Certification (PEFC)

Code	ESG Indicators	GRI Standards	SDGs
HOF-E5	**Climate Change Risks**		
HOF-E5.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
HOF-E5.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal 13: Climate Action

Rationale

- Information on risks and adaptation measures in response to climate change reflects the company's efforts to mitigate impacts of these risks and enhance business opportunities arising from such risks. Furthermore, it showcases the management's preparedness and adaptability of the business during emergency situations caused by natural disasters, which can significantly affect business operations. Examples are droughts, floods, sea level changes, and extreme weather conditions. These events impact production factors, land allocation, transportation, etc.

Reporting Approach

A company should report the following information:

- Risk factors arising from climate change and significantly impacting business operations, such as:
  - Examples of physical risks, such as impacts on businesses from changes in sea levels, atmospheric temperatures, natural freshwater sources, storm occurrences, forest fires, and impact on employee health due to increased exposure to high temperatures and heat radiation, etc.
  - Examples of regulatory risks include international laws and agreements that require businesses to be accountable for greenhouse gas emissions through taxation mechanisms, which consequently lead to significantly higher production costs, etc.
  - Other examples of risks, such as changes in the energy industry, the increasing demand for environmentally friendly technologies, products, and services, which leads to continuous environmental trends, etc.
- Quantitative and qualitative targets to prepare the business for climate change.
- Plans and measures to mitigate risks from climate change. Examples are as follows:
  - Utilizing clean energy or renewable energy sources that do not emit greenhouse gases.
  - Increasing energy efficiency by using less resources.
  - Carbon offsetting.

Social Dimension

S

Code	ESG Indicators	GRI Standards	SDGs
HOF–S1	**Respecting Diversity and Equality**		
HOF–S1.1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Disclosure Disclosure 405–1	Goal 8: Decent Work and Economic Growth
HOF–S1.2	Employee information categorized by gender and nationality	Disclosure 405–1	Goal 8: Decent Work and Economic Growth
HOF–S1.3	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	Disclosure 406–1	Goal 8: Decent Work and Economic Growth

Rationale

- Information on the respect of diversity and equality reflects the diversity of employees within the organization and the efforts to protect the rights and equality of employees, without discrimination.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding the respect for diversity and equality within the organization and the supply chain without discrimination based on gender, age, nationality, disability, religion, etc. Additionally, the company should demonstrate that it has monitoring mechanisms in place to ensure continuous adherence to this policy.
- Employee statistics categorized by gender and nationality.

Nationality	Total Number of Employees (People)		Number of Disabled Employees (People)	
	Female	Male	Female	Male
Thai				
Burmese				
Cambodian				
Laotian				
Others				

- Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
HOF–S2	**Promotion of Female Workforce**		
HOF–S2.1	Policy and guidelines related to promoting gender equality in the workplace	Disclosure 405–1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth
HOF–S2.2	Number of female employees categorized by employment level: – Senior management level – Management level – Staff level	Disclosure 405–1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth

Rationale
- Information on promoting the female workforce within the workplace reflects the creation of equal opportunities for professional growth among personnel in the company, without gender-based discrimination.

Reporting Approach
A company should report the following information:
- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.
- Number of female employees categorized by employment level.

Employment Level	Total Number of Employees (People)	
	Female	**Male**
Senior management level		
Management level		
Staff level		

Governance and Economic Dimension

G

Code	ESG Indicators	GRI Standards	SDGs
HOF–G1	**Cybersecurity and Personal Data Protection**		
HOF–G1.1	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure

Code	ESG Indicators	GRI Standards	SDGs
HOF–G1.2	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
HOF–G1.3	Measures and guidelines related to personal data usage	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
HOF–G1.4	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
HOF–G1.5	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
HOF–G1.6	Number of incidents or cases of personal data breaches, along with mitigation measures	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure

Rationale
- Information related to cybersecurity management and personal data protection reflects the organization's capabilities and effectiveness in managing information technology and security systems. It encompasses the organization's data storage capabilities, leading to confidence in conducting business.

Reporting Approach
A company should report the following information:
- Summary of policy and guidelines that demonstrate the company's management of technology security, information technology, and personal data in accordance with legal regulations and international standards.
- Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other standards, calculated as follows:

$$\text{Percentage of technology infrastructures certified with cybersecurity standards} = \frac{\text{Total number of technology infrastructures certified with cybersecurity standards}}{\text{Total number of technology infrastructures}} \times 100$$

- Percentage of employees who have been trained in cybersecurity and personal data usage.

$$\text{Percentage of employees trained in cybersecurity and personal data usage} = \frac{\text{Total employees trained in cybersecurity and personal data usage}}{\text{Total number of employees}} \times 100$$

- Number of incidents or cases of cyberattacks against the company, along with mitigation measures.
- Number of incidents or cases of personal data breaches, along with mitigation measures.
- Additional reference:
  - ISO 27001 is an internationally recognized standard for information security management systems.

Code	ESG Indicators	GRI Standards	SDGs
HOF-G2	**Product Quality**		
HOF-G2.1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Disclosure 416-1	Goal 12: Responsible Consumption and Production
HOF-G2.2	Number of cases or incidents of product quality, along with remediation and mitigation measures	Disclosure 416-2	Goal 12: Responsible Consumption and Production

Rationale

- Information about product quality reflects the business's commitment to develop quality products and services in accordance with accepted standards. It demonstrates the continuous process of improving the quality of production, service, distribution, and product delivery to meet the organization's objectives. This aims to satisfy and maintain relationships with existing customers while simultaneously expanding to new customer base.

Reporting Approach

A company should report the following information:

- Summary of product quality management policy and guidelines that demonstrate goals and measures to continuously control the quality of production processes and products in accordance with international standards, such as ISO 9001:2015, etc.
- Number of cases or incidents related to product quality that have a significant impact on customer satisfaction levels and the business's image, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
HOF-G3	**Emergency and Crisis Management**		
HOF-G3.1	Policy and guidelines regarding emergency and crisis management	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
HOF-G3.2	Number of emergency and crisis drills	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
HOF-G3.3	Number of cases or incidents that cause business interruption, along with mitigation measures	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being

Rationale

- Information on emergency and crisis management demonstrates preparedness measures to prevent and mitigate potential harm, loss, or damage that can affect lives, assets, reputation, and image of the organization due to various events. Additionally, it illustrates the organization's ability to recover and return to normal business operations as quickly as possible. This information instills confidence in stakeholders regarding the risk management system and continuous business operations.

Reporting Approach

A company should report the following information:
- Summary of policy and guidelines regarding emergency and crisis management of the company that demonstrate preparation and response measures for various types of emergencies that have an impact on continuous business operations.
- Number of emergency and crisis drills categorized by events, such as fires, floods, earthquakes, or incidents of violence from protests, etc.
- Number of cases or incidents that cause business interruption, along with mitigation measures and guidelines for returning business to normal operations.

* Indicators according to GRI G4 Sector Disclosures

Performance Summary:
ESG Metrics – Home & Office Products Sector

Environmental Dimension (E)

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
HOF–E1	**Environmentally Friendly Products**						
HOF–E1.1	Disclosure 416–1	Policy and guidelines for preventing contamination or leakage from production processes	Yes/No				
HOF–E1.2	Disclosure 416–1	The life cycle impact assessment of products	Yes/No				
HOF–E1.3	Disclosure 416–1	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	%				
HOF–E2	**Environmentally Friendly Packaging**						
HOF–E2.1	G4–EN1	Total weight of reusable packaging	Kilograms				
		Weight of reusable packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other reusable packaging	Kilograms				
		Total weight of recyclable packaging	Kilograms				
		Weight of recyclable packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other recyclable packaging	Kilograms				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
		Total weight of single-use packaging	Kilograms				
		Weight of single-use packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other single-use packaging	Kilograms				
HOF–E2.2	G4–EN2	Percentage of packaging with recycled materials	%				
HOF–E2.3	–	Percentage of biodegradable packaging	%				
HOF–E3		**Environmentally Friendly Materials**					
HOF–E3.1	Disclosure 301–1	Total weight of all materials	Kilograms				
		Total weight of materials classified by type					
		– Non-renewable materials	Kilograms				
		– Renewable materials	Kilograms				
HOF–E3.2	Disclosure 301–2	Percentage of recycled input materials used in product development	%				
HOF–E3.3	Disclosure 301–3	Percentage of expired or deteriorated materials (reclaimed) that are reused in product development	%				
HOF–E4		**Sustainable Forest Management**					
HOF–E4.1	–	List of certification standards related to sustainable forest management in both products and supply chain	Yes/No				
HOF–E4.2	–	Percentage of products certified with sustainable forest management standards	%				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)

HOF-E5 Climate Change Risks

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years	Previous 2 years	Previous years	Reporting year
HOF-E5.2	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
HOF-E5.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				

Social Dimension (S)

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)

HOF-S1 Respecting Diversity and Equality

Code	GRI Standards	ESG Indicators	Unit	2018 Female	2018 Male	2019 Female	2019 Male	2020 Female	2020 Male	2021 Female	2021 Male
HOF-S1.1	Disclosure 405-1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No								
HOF-S1.2	Disclosure 405-1	Employee statistics categorized by gender and nationality									
		Total employees in the company	People								
		– Thai	People								
		– Burmese	People								
		– Cambodian	People								
		– Laotian	People								
		– Others	People								
HOF-S1.3	Disclosure 406-1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases								

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)		Previous 2 years (e.g., 2019)		Previous years (e.g., 2020)		Reporting year (e.g., 2021)	
HOF–S2 Promotion of Female Workforce											
HOF–S2.1	Disclosure 405–1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No								
HOF–S2.2	Disclosure 405–1	Number of female employees categorized by employment level		Female	Male	Female	Male	Female	Male	Female	Male
		Total employees in the company	People								
		– Senior management level	People								
		– Management level	People								
		– Staff level	People								

Governance and Economic Dimension (G)

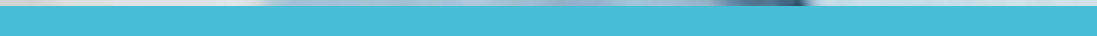| Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
HOF–G1 Cybersecurity and Personal Data Protection							
HOF–G1.1	Disclosure 418–1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
HOF–G1.2	Disclosure 418–1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
HOF–G1.3	Disclosure 418–1	Measures and guidelines related to personal data usage	Yes/No				
HOF–G1.4	Disclosure 418–1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
HOF–G1.5	Disclosure 418–1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
HOF–G1.6	Disclosure 418–1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
HOF–G2 Product Quality							
HOF-G2.1	Disclosure 416-1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Yes/No				
HOF-G2.2	Disclosure 416-2	Number of cases or incidents of product quality, along with remediation and mitigation measures	No. of cases				
HOF–G3 Emergency and Crisis Management							
HOF–G3.1	Disclosure 403-7 G4-DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
HOF–G3.2	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of emergency and crisis drills	No, of drills				
HOF–G3.3	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				

Business Sector:

Personal Products & Pharmaceuticals

Environmental Dimension E

Code	ESG Indicators	GRI Standards	SDGs
PPH–E1	**Environmentally Friendly Products**		
PPH–E1.1	Policy and guidelines for preventing contamination or leakage from production processes	Disclosure 416–1	Goal 12: Responsible Consumption and Production
PPH–E1.2	The life cycle impact assessment of products	Disclosure 416–1	Goal 12: Responsible Consumption and Production
PPH–E1.3	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	Disclosure 416–1	Goal 12: Responsible Consumption and Production

Rationale

- Information about environmentally friendly products reflects the design and development of products to minimize environmental impacts, considering efficient resource usage and environmental effects. It also demonstrates efficiency in production, and being environmentally conscious throughout the product's life cycle, which starts from the process of material selection, manufacturing, and packaging, to the process of proper product disposal. Effective implementation of these operations helps reduce waste generated from production processes. Furthermore, environmentally friendly products (eco products) not only contribute to environmental protection but also enhance value and competitiveness.

Reporting Approach

A company should report the following information:

- Key summary of policy, guidelines, and measures to prevent contamination or leakage from production processes that may impact the environment.
- Summary of information regarding the life cycle impact assessment of products. The scope of the assessment should encompass raw material selection, manufacturing, packaging, and the process of proper product disposal. The assessment should be conducted efficiently according to international standards, such as ISO 14040:2006, etc.
- Percentage of sales for environmentally friendly products (eco products) compared to total product sales, with the calculation guidelines as follows:

$$\text{Percentage of eco product sales} = \frac{\text{Total eco product sales}}{\text{Total product sales}} \times 100$$

- Additional reference:
  - ISO 14040:2006, an international standard for product life cycle assessment.

Code	ESG Indicators	GRI Standards	SDGs
PPH–E2	**Environmentally Friendly Packaging**		
PPH–E2.1	Total weight of packaging categorized by type and characteristic, such as: – Reusable packaging – Recyclable packaging – Single-use packaging	G4-EN1*	Goal 12: Responsible Consumption and Production
PPH–E2.2	Percentage of packaging with recycled materials	G4-EN2*	Goal 12: Responsible Consumption and Production
PPH–E2.3	Percentage of biodegradable packaging	–	Goal 12: Responsible Consumption and Production

Rationale

- Information about environmentally friendly packaging usage reflects the company's efforts to reduce problems caused by packaging. Once packaging is discarded improperly, it contributes to community waste issues, pollutes rivers and canals, and can result in pollution if not disposed of properly. Examples of improper disposal methods are incineration and dumping into water resources, etc. This has health implications for the local population. Additionally, nature-based packaging designs are often distinctive and memorable to customers, promoting brand values and marketing activities.

Reporting Approach

A company should report the following information:
- Total packaging weight in kilograms.
- Packaging weight categorized by type and characteristic, such as:

Types	Weight of Packaging (Kilograms)		
	Reusable	Recyclable	Single-use
Glass			
Wood			
Paper			
Metal			
Plastic			
Others			

* Indicators according to GRI G4 Sector Disclosures

- Percentage of packaging with recycled materials as components, with the calculation guideline as follows:

$$\text{Percentage of packaging with recycled materials as components} = \frac{\text{Total weight of packaging with recycled materials as components}}{\text{Total weight of all packaging}} \times 100$$

Remark: *Packaging with recycled materials refers to packaging that is manufactured with materials that have undergone a recycling process as components.*

- Percentage of biodegradable packaging, with the calculation guideline as follows:

$$\text{Percentage of biodegradable packaging} = \frac{\text{Total weight of biodegradable packaging}}{\text{Total weight of all packaging}} \times 100$$

Remark: *Biodegradable packaging refers to packaging that can naturally decompose into biological substances within a short period, such as water, carbon dioxide gas, minerals, organic matter, etc.*

Code	ESG Indicators	GRI Standards	SDGs
PPH-E3	**Environmentally Friendly Materials**		
PPH-E3.1	Total weight of all materials classified by type, such as: – Non-renewable materials – Renewable materials	Disclosure 301-1	Goal 12: Responsible Consumption and Production
PPH-E3.2	Percentage of recycled input materials used in product development	Disclosure 301-2	Goal 12: Responsible Consumption and Production
PPH-E3.3	Percentage of expired or deteriorated materials (reclaimed) that are reused in product development	Disclosure 301-3	Goal 12: Responsible Consumption and Production

Rationale

- Information about environmentally friendly materials usage reflects the company's efforts to recycle materials from waste and create added value for the business. This also highlights the design and production of products that help maintain cost-effectiveness and maximize resource utilization benefits, ultimately aligning with the principles of a circular economy.

Reporting Approach

A company should report the following information:

- Total weight of all materials in kilograms
- Weight of materials classified by type, such as:

Types of resources used in production	Weight of materials (Kilograms)
Non-renewable materials	
Renewable materials	

Remark:
1) *Non-renewable materials refer to natural resources that are depleted or exhausted when used and may take a very long time, exceeding the human lifespan, to naturally regenerate or replace the portion that has been utilized. Examples of non-renewable materials include minerals, metals, natural gases, petroleum, and coal.*
2) *Renewable materials refer to materials derived from natural resources that are not depleted when used. They undergo processes of regeneration or replenishment in a relatively short timeframe, following natural cycles. Examples of renewable materials include biomass materials and wood.*

- Percentage of recycled input materials used in product development. For example, materials from plastic waste or wood scraps, etc., with calculation guidelines as follows:

$$\text{Percentage of recycled input materials used in product development} = \frac{\text{Total weight of recycled input materials used in product development}}{\text{Total weight of all materials}} \times 100$$

- Percentage of expired or deteriorated materials (reclaimed) that are reused in product development. For examples, old car tires, old vinyl cloth, etc., with calculation guidelines as follows:

$$\text{Percentage of expired or deteriorated materials (reclaimed) that are reused in product development} = \frac{\text{Total weight of expired or deteriorated materials (reclaimed) that are reused in product development}}{\text{Total weight of all materials}} \times 100$$

- Additional reference:
  - Organization for Economic Co-operation and Development (OECD) Renewable Material

Code	ESG Indicators	GRI Standards	SDGs
PPH–E4	**Animal Welfare Management**		
PPH–E4.1	Policy or ethics regarding animal testing	G4–DMA*	Goal 12: Responsible Consumption and Production
PPH–E4.2	Animal welfare management plan to reduce pain and stress of laboratory animals	G4–DMA*	Goal 12: Responsible Consumption and Production
PPH–E4.3	Number of disputes or complaints related to animal testing, along with remediation measures	G4–DMA*	Goal 12: Responsible Consumption and Production

Rationale

- Information regarding animal welfare management demonstrates that the company adheres to ethical guidelines in the use of animals for research, testing, and commercial biotechnology production, following fundamental principles of ethics, morality, humaneness, and applicable scientific standards. This also instills confidence in stakeholders that the company is not involved in animal cruelty activities or violations of animal protection laws, which could pose risks leading to disputes or trade barriers.

Reporting Approach

A company should report the following information:

- Key summary of policy or ethics regarding the commercial use of laboratory animals, both in the production process and throughout the supply chain, demonstrates that the company has measures to prevent, mitigate, and avoid methods that cause suffering and pain to laboratory animals.
- Summary of plans and results of laboratory animal welfare management that showcases systematic animal care and ethical treatments that ensure animals are not subjected to pain, stress, or suffering, starting from the process of transportation, the use of equipment for animal husbandry, environmental management of the facility, and husbandry techniques.
- Number of disputes or complaints regarding the use of laboratory animals, animal cruelty or violation of animal protection laws, which may impact the business's image and pose a trade barrier risk. The company needs to also specify the remediation measures.
- Additional reference:
  – Legislation for the protection of animals used for scientific purposes by the European Commission.

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
PPH–E5	**Climate Change Risks**		
PPH–E5.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201–2	Goal 13: Climate Action
PPH–E5.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201–2	Goal 13: Climate Action

Rationale

- Information on risks and adaptation measures in response to climate change reflects the company's efforts to mitigate impacts of these risks and enhance business opportunities arising from such risks. Furthermore, it showcases the management's preparedness and adaptability of the business during emergency situations caused by natural disasters, which can significantly affect business operations. Examples are droughts, floods, sea level changes, and extreme weather conditions. These events impact production factors, land allocation, transportation, etc.

Reporting Approach

A company should report the following information:

- Risk factors arising from climate change and significantly impacting business operations, such as:
  - Examples of physical risks, such as impacts on businesses from changes in sea levels, atmospheric temperatures, natural freshwater sources, storm occurrences, forest fires, and impact on employee health due to increased exposure to high temperatures and heat radiation, etc.
  - Examples of regulatory risks include international laws and agreements that require businesses to be accountable for greenhouse gas emissions through taxation mechanisms, which consequently lead to significantly higher production costs, etc.
  - Other examples of risks, such as changes in the energy industry, the increasing demand for environmentally friendly technologies, products, and services, which leads to continuous environmental trends, etc.
- Quantitative and qualitative targets to prepare the business for climate change.
- Plans and measures to mitigate risks from climate change. Examples are as follows:
  - Utilizing clean energy or renewable energy sources that do not emit greenhouse gases.
  - Increasing energy efficiency by using less resources.
  - Carbon offsetting.

Social Dimension **S**

Code	ESG Indicators	GRI Standards	SDGs
PPH–S1	**Safety of the Pharmaceutical Manufacturing Process**		
PPH–S1.1	Risk assessment from the pharmaceutical manufacturing process, along with specifying measures to prevent harms from pharmaceutical manufacturing that may occur to employees, consumers, and communities	Disclosure 403–7	Goal 3: Good Health and Well–being
PPH–S1.2	Number of incidents or complaints regarding contaminants or dangerous substances found in pharmaceutical manufacturing, along with remediation and mitigation measures	Disclosure 306–3	Goal 3: Good Health and Well–being

Rationale

- Information regarding the safety of the pharmaceutical manufacturing process instills confidence in stakeholders that the company adheres to guidelines for pharmaceutical manufacturing and quality assurance to ensure product safety in accordance with international standards, such as Good Manufacturing Practice (GMP). Furthermore, this information highlights prevention measures and responses to potential issues that may arise during pharmaceutical manufacturing or quality control, aiming to reduce the risk of chemical or microbial contamination in the products. Such contamination can pose hazards to the health of employees, consumers, and communities, potentially resulting in long–term impacts on the company's image, reputation, and trust in its products.

Reporting Approach

A company should report the following information:

- Summary of risk assessment results from the pharmaceutical manufacturing process according to international standards, such as GMP, which showcases that the company has an adequate and efficient manufacturing and product quality control system, starting from sourcing raw materials, manufacturing and packaging, storage, transportation and safe delivery of medicinal products, along with specifying prevention measures and plans to deal with harms from pharmaceutical manufacturing that may occur to employees, consumers, and communities.
- Number of incidents or complaints regarding contaminants or dangerous substances found in pharmaceutical manufacturing, along with remediation and mitigation measures to restore the confidence of stakeholders in the company.

Code	ESG Indicators	GRI Standards	SDGs
PPH–S2	**Respecting Diversity and Equality**		
PPH–S2.1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Disclosure 405–1	Goal 8: Decent Work and Economic Growth
PPH–S2.2	Employee information categorized by gender and nationality	Disclosure 405–1	Goal 8: Decent Work and Economic Growth
PPH–S2.3	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	Disclosure 406–1	Goal 8: Decent Work and Economic Growth

Rationale

- Information on the respect of diversity and equality reflects the diversity of employees within the organization and the efforts to protect the rights and equality of employees, without discrimination.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding the respect for diversity and equality within the organization and the supply chain without discrimination based on gender, age, nationality, disability, religion, etc. Additionally, the company should demonstrate that it has monitoring mechanisms in place to ensure continuous adherence to this policy.
- Employee statistics categorized by gender and nationality.

Nationality	Total Number of Employees (People)		Number of Disabled Employees (People)	
	Female	Male	Female	Male
Thai				
Burmese				
Cambodian				
Laotian				
Others				

- Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
PPH–S3	**Promotion of Female Workforce**		
PPH–S3.1	Policy and guidelines related to promoting gender equality in the workplace	Disclosure 405–1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth
PPH–S3.2	Number of female employees categorized by employment level: – Senior management level – Management level – Staff level	Disclosure 405–1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth

Rationale

• Information on promoting the female workforce within the workplace reflects the creation of equal opportunities for professional growth among personnel in the company, without gender-based discrimination.

Reporting Approach

A company should report the following information:
• Summary of policy and guidelines related to promoting the female workforce within the workplace.
• Female-to-male employee ratio.
• Number of female employees categorized by employment level.

Employment Level	Total Number of Employees (People)	
	Female	Male
Senior management level		
Management level		
Staff level		

Code	ESG Indicators	GRI Standards	SDGs
PPH–S4	**Fair Wage**		
PPH–S4.1	Policy regarding setting fair wages	Disclosure 202–1	Goal 8: Decent Work and Economic Growth
PPH–S4.2	Survey of employee wages and living expenses	Disclosure 202–1	Goal 8: Decent Work and Economic Growth
PPH–S4.3	Percentage of employees whose wages are equal to or greater than the legally required minimum wage	Disclosure 202–1	Goal 8: Decent Work and Economic Growth

Rationale

- Information about setting fair wages reflects the company's commitment to improving the quality of life for its employees, considering factors, such as inflation and cost of living that align with the current situation. It aims to motivate employees to work to their full potential based on their knowledge and skills, which in turn, positively impacts the company's productivity. Furthermore, it serves to attract more potential candidates who are interested in joining the organization.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to setting fair wages that demonstrates that the company has appropriate and fair criteria for paying wages or compensation to employees, aligning with their roles, inflation rates, and current living costs, equivalent to or greater than the minimum wage required by law.
- Summary of the annual survey of employee wages and living expenses. The survey results are based on establishing fair wages according to the industry and labor market conditions.
- Percentage of employees who receive wages equal to or greater than the minimum wage rate specified by law, with calculation guidelines as follows:

$$\text{Percentage of employees whose wages are equal to or greater than the legally required minimum wage} = \frac{\text{Total employees whose wages are equal to or greater than the legally required minimum wage}}{\text{Total number of employees}} \times 100$$

Governance and Economic Dimension   G

Code	ESG Indicators	GRI Standards	SDGs
PPH–G1	**Cybersecurity and Personal Data Protection**		
PPH–G1.1	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
PPH–G1.2	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
PPH–G1.3	Measures and guidelines related to personal data usage	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
PPH–G1.4	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
PPH–G1.5	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure
PPH–G1.6	Number of incidents or cases of personal data breaches, along with mitigation measures	Disclosure 418–1	Goal 9: Industry, Innovation and Infrastructure

Rationale
- Information related to cybersecurity management and personal data protection reflects the organization's capabilities and effectiveness in managing information technology and security systems. It encompasses the organization's data storage capabilities, leading to confidence in conducting business.

Reporting Approach
A company should report the following information:
- Summary of policy and guidelines that demonstrate the company's management of technology security, information technology, and personal data in accordance with legal regulations and international standards.

- Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other standards, calculated as follows:

$$\text{Percentage of technology infrastructures certified with cybersecurity standards} = \frac{\text{Total number of technology infrastructures certified with cybersecurity standards}}{\text{Total number of technology infrastructures}} \times 100$$

- Percentage of employees who have been trained in cybersecurity and personal data usage.

$$\text{Percentage of employees trained in cybersecurity and personal data usage} = \frac{\text{Total employees trained in cybersecurity and personal data usage}}{\text{Total number of employees}} \times 100$$

- Number of incidents or cases of cyberattacks against the company, along with mitigation measures.
- Number of incidents or cases of personal data breaches, along with mitigation measures.
- Additional reference:
  - ISO 27001 is an internationally recognized standard for information security management systems.

Code	ESG Indicators	GRI Standards	SDGs
PPH–G2	**Quality and Product Recall**		
PPH–G2.1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Disclosure 416–1	Goal 12: Responsible Consumption and Production
PPH–G2.2	Product recall plan	Disclosure 416–2	Goal 12: Responsible Consumption and Production
PPH–G2.3	Number of cases or incidents of product recall, along with remediation and mitigation measures	Disclosure 416–2	Goal 12: Responsible Consumption and Production

Rationale

- Information about product quality reflects the business's commitment to develop quality products and services in accordance with accepted standards. It demonstrates the continuous process of improving the quality of production, service, distribution, and product delivery to meet the organization's objectives. This aims to satisfy and maintain relationships with existing customers while simultaneously expanding to new customer base.

Reporting Approach

A company should report the following information:

- Summary of product quality management policy and guidelines that demonstrate goals and measures to continuously control the quality of production processes and products in accordance with international standards, such as ISO 9001:2015, etc.

- Key summary of the product recall plan to illustrate the rapid, systematic, and efficient response procedures, especially in terms of communication and notification to customers, distributors, and all relevant parties of the supply chain related to the recalled products. This is to mitigate the severity and impact of product recall on consumers.
- Number of product recall cases or incidents that have a significant impact on the business. The level of impact may be determined by the extent of damage caused by the recalled products. Examples are recalled products with orders exceeding 1 million baht, etc. A summary of information about the causes and risk issues that caused the recall should be included. This is to establish prevention measures for future incidents.

Code	ESG Indicators	GRI Standards	SDGs
PPH–G3	**Emergency and Crisis Management**		
PPH–G3.1	Policy and guidelines regarding emergency and crisis management	Disclosure 403–7 G4–DMA Emergency Preparedness*	Goal 3: Good Health and Well–being
PPH–G3.2	Number of emergency and crisis drills	Disclosure 403–7 G4–DMA Emergency Preparedness*	Goal 3: Good Health and Well–being
PPH–G3.3	Number of cases or incidents that cause business interruption, along with mitigation measures	Disclosure 403–7 G4–DMA Emergency Preparedness*	Goal 3: Good Health and Well–being

Rationale
- Information on emergency and crisis management demonstrates preparedness measures to prevent and mitigate potential harm, loss, or damage that can affect lives, assets, reputation, and image of the organization due to various events. Additionally, it illustrates the organization's ability to recover and return to normal business operations as quickly as possible. This information instills confidence in stakeholders regarding the risk management system and continuous business operations.

Reporting Approach
A company should report the following information:
- Summary of policy and guidelines regarding emergency and crisis management of the company that demonstrate preparation and response measures for various types of emergencies that have an impact on continuous business operations.
- Number of emergency and crisis drills categorized by events, such as fires, floods, earthquakes, or incidents of violence from protests, etc.
- Number of cases or incidents that cause business interruption, along with mitigation measures and guidelines for returning business to normal operations.

* Indicators according to GRI G4 Sector Disclosures

Performance Summary:
ESG Metrics – Personal Products & Pharmaceuticals Sector

Environmental Dimension — E

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PPH–E1 Environmentally Friendly Products							
PPH–E1.1	Disclosure 416–1	Policy and guidelines for preventing contamination or leakage from production processes	Yes/No				
PPH–E1.2	Disclosure 416–1	The life cycle impact assessment of products	Yes/No				
PPH–E1.3	Disclosure 416–1	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	%				
PPH–E2 Environmentally Friendly Packaging							
PPH–E2.1	G4–EN1	Total weight of reusable packaging	Kilograms				
		Weight of reusable packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other reusable packaging	Kilograms				
		Total weight of recyclable packaging	Kilograms				
		Weight of recyclable packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other recyclable packaging	Kilograms				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
		Total weight of single-use packaging	Kilograms				
		Weight of single-use packaging categorized by type					
		– Glass	Kilograms				
		– Wood	Kilograms				
		– Paper	Kilograms				
		– Metal	Kilograms				
		– Plastic	Kilograms				
		– Other single-use packaging	Kilograms				
PPH-E2.2	G4-EN2	Percentage of packaging with recycled materials	%				
PPH-E2.3	–	Percentage of biodegradable packaging	%				

PPH-E3 Environmentally Friendly Materials

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PPH-E3.1	Disclosure 301-1	Total weight of all materials	Kilograms				
		Total weight of materials classified by type					
		– Non-renewable materials	Kilograms				
		– Renewable materials	Kilograms				
PPH-E3.2	Disclosure 301-2	Percentage of recycled input materials used in product development	%				
PPH-E3.3	Disclosure 301-3	Percentage of expired or deteriorated materials (reclaimed) that are reused in product development	%				

PPH-E4 Animal Welfare Management

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PPH-E4.1	G4-DMA	Policy or ethics regarding animal testing	Yes/No				
PPH-E4.2	G4-DMA	Animal welfare management plan to reduce pain and stress of laboratory animals	Yes/No				
PPH-E4.3	G4-DMA	Number of disputes or complaints related to animal testing, along with remediation measures	No. of cases				

PPH-E5 Climate Change Risks

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PPH-E5.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
PPH-E5.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				

Social Dimension **S**

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PPH–S1		**Safety of the Pharmaceutical Manufacturing Process**					
PPH–S1.1	Disclosure 403–7	Risk assessment from the pharmaceutical manufacturing process, along with specifying measures to prevent harms from pharmaceutical manufacturing that may occur to employees, consumers, and communities	Yes/No				
PPH–S1.2	Disclosure 306–3	Number of incidents or complaints regarding contaminants or dangerous substances found in pharmaceutical manufacturing, along with remediation and mitigation measures	No. of cases				
PPH–S2		**Respecting Diversity and Equality**					
PPH–S2.1	Disclosure 405–1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No				

Code	GRI Standards	ESG Indicators	Unit	Female	Male	Female	Male	Female	Male	Female	Male
PPH–S2.2	Disclosure 405–1	Employee statistics categorized by gender and nationality									
		Total employees in the company	People								
		– Thai	People								
		– Burmese	People								
		– Cambodian	People								
		– Laotian	People								
		– Others	People								
PPH–S2.3	Disclosure 406–1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases								

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)		Previous 2 years (e.g., 2019)		Previous years (e.g., 2020)		Reporting year (e.g., 2021)	
PPH–S3	**Promotion of Female Workforce**										
PPH–S3.1	Disclosure 405–1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No								
PPH–S3.2	Disclosure 405–1	Number of female employees categorized by employment level		Female	Male	Female	Male	Female	Male	Female	Male
		Total employees in the company	People								
		– Senior management level	People								
		– Management level	People								
		– Staff level	People								
PPH–S4	**Fair Wage**										
PPH–S4.1	Disclosure 202–1	Policy regarding setting fair wages	Yes/No								
PPH–S4.2	Disclosure 202–1	Survey of employee wages and living expenses	Yes/No								
PPH–S4.3	Disclosure 202–1	Percentage of employees whose wages are equal to or greater than the legally required minimum wage	%								

Governance and Economic Dimension G

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PPH–G1	**Cybersecurity and Personal Data Protection**						
PPH–G1.1	Disclosure 418–1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
PPH–G1.2	Disclosure 418–1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PPH–G1.3	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
PPH–G1.4	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
PPH–G1.5	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
PPH–G1.6	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				
PPH–G2 Quality and Product Recall							
PPH–G2.1	Disclosure 416-1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Yes/No				
PPH–G2.2	Disclosure 416-2	Product recall plan	Yes/No				
PPH–G2.3	Disclosure 416-2	Number of cases or incidents of product recall, along with remediation and mitigation measures.	No. of cases				
PPH–G3 Emergency and Crisis Management							
PPH–G3.1	Disclosure 403-7 G4-DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
PPH–G3.2	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of emergency and crisis drills	No, of drills				
PPH–G3.3	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				

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