



Guidance on  
ESG Metrics by  
Industry Group



Industry Group:  
**Services**

The Stock Exchange of Thailand



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# Introduction

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**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 Services group to be used in conjunction with the Sustainability Reporting Guide for Listed Companies. This guidance describes the sustainability indicators of the Services group, consisting of 2 parts as follows:

**Part 1** describes the details of the indicators for the Services 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:

Commerce





# Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>COM-E1 Environmentally Friendly Products</b>			
<b>COM-E1.1</b>	Policy and guidelines for preventing contamination or leakage from production processes	Disclosure 416-1	Goal 12: Responsible Consumption and Production
<b>COM-E1.2</b>	The life cycle impact assessment of products	Disclosure 416-1	Goal 12: Responsible Consumption and Production
<b>COM-E1.3</b>	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
<b>COM-E2 Environmentally Friendly Packaging</b>			
<b>COM-E2.1</b>	Total weight of packaging categorized by type and characteristic, such as: <ul style="list-style-type: none"> <li>- Reusable packaging</li> <li>- Recyclable packaging</li> <li>- Single-use packaging</li> </ul>	G4-EN1*	Goal 12: Responsible Consumption and Production
<b>COM-E2.2</b>	Percentage of packaging with recycled materials	G4-EN2*	Goal 12: Responsible Consumption and Production
<b>COM-E2.3</b>	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			

- 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.

\* Indicators according to GRI G4 Sector Disclosures

- 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
<b>COM-E3 Climate Change Risks</b>			
<b>COM-E3.1</b>	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
<b>COM-E3.2</b>	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



Code	ESG Indicators	GRI Standards	SDGs
<b>COM-S1 Respecting Diversity and Equality</b>			
<b>COM-S1.1</b>	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
<b>COM-S1.2</b>	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
<b>COM-S1.3</b>	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
<b>COM-S2 Promotion of Female Workforce</b>			
<b>COM-S2.1</b>	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
<b>COM-S2.2</b>	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



Code	ESG Indicators	GRI Standards	SDGs
<b>COM-G1 Cybersecurity and Personal Data Protection</b>			
<b>COM-G1.1</b>	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure

Code	ESG Indicators	GRI Standards	SDGs
COM-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
COM-G1.3	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
COM-G1.4	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
COM-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
COM-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
<b>COM-G2 Product Quality and Recall</b>			
<b>COM-G2.1</b>	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
<b>COM-G2.2</b>	Product recall plan	Disclosure 416-2	Goal 12: Responsible Consumption and Production
<b>COM-G2.3</b>	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 and recall reflects the business's commitment to develop and deliver quality and safe products to consumers in accordance with accepted standards. It demonstrates the process of continuous improvement of quality in production, as well as providing warranty and recalling products in the event of product errors, to maintain customer satisfaction and relationships.

**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.
- Guidelines and duration of product warranties to instill customer confidence in the quality and standards of the products.
- 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, which may be determined by the extent of damage caused by the recalled products, such as recalled products with orders exceeding 1 million baht, etc., along with summary of information about the causes and risk issues that cause the recall. This is to establish prevention measures for future incidents.

**Performance Summary:**  
**ESG Metrics – Commerce Sector**

<h2 style="margin: 0;">Environmental Dimension <span style="float: right; border: 1px solid black; border-radius: 50%; padding: 5px 15px; font-weight: bold; font-size: 2em; color: white;">E</span></h2>							
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)
COM-E1 Environmentally Friendly Products							
COM-E1.1	Disclosure 416-1	Policy and guidelines for preventing contamination or leakage from production processes	Yes/No				
COM-E1.2	Disclosure 416-1	The life cycle impact assessment of products	Yes/No				
COM-E1.3	Disclosure 416-1	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	%				
COM-E2 Environmentally Friendly Packaging							
COM-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				

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 recyclable packaging	Kilograms				
		Weight of recyclable packaging categorized by type					
		- Glass	Kilograms				
		- Wood	Kilograms				
		- Paper	Kilograms				
		- Metal	Kilograms				
		- Plastic	Kilograms				
		- Other recyclable packaging	Kilograms				
		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				
COM-E2.2	G4-EN2	Percentage of packaging with recycled materials	%				
COM-E2.3	-	Percentage of biodegradable packaging	%				
<b>COM-E3 Climate Change Risks</b>							
COM-E3.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
COM-E3.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				



# Social Dimension



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)
<b>COM-S1 Respecting Diversity and Equality</b>							
<b>COM-S1.1</b>	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				
<b>COM-S1.2</b>	Disclosure 405-1	<b>Employee statistics categorized by gender and nationality</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Thai	People				
		- Burmese	People				
		- Cambodian	People				
		- Laotian	People				
		- Others	People				
<b>COM-S1.3</b>	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				
<b>COM-S2 Promotion of Female Workforce</b>							
<b>COM-S2.1</b>	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No				
<b>COM-S2.2</b>	Disclosure 405-1	<b>Number of female employees categorized by employment level</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Senior management level	People				
		- Management level	People				
		- Staff level	People				



# Governance and Economic Dimension

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)
<b>COM-G1 Cybersecurity and Personal Data Protection</b>							
COM-G1.1	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
COM-G1.2	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
COM-G1.3	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
COM-G1.4	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
COM-G1.5	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
COM-G1.6	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				
<b>COM-G2 Product Quality and Recall</b>							
COM-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				
COM-G2.2	Disclosure 416-2	Product recall plan	Yes/No				
COM-G2.3	Disclosure 416-2	Number of cases or incidents of product recall, along with remediation and mitigation measures	No. of cases				



Business Sector:

# Health Care Services





# Environmental Dimension E

Code	ESG Indicators	GRI Standards	SDGs
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## HCA-E1 Infectious Waste Management

<b>HCA-E1.1</b>	Policy and guidelines regarding infectious waste management	Disclosure 306-2	Goal 12: Responsible Consumption and Production
<b>HCA-E1.2</b>	Total infectious waste separated by type and method of disposal	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	Goal 12: Responsible Consumption and Production

**Rationale**

- Reporting on infectious waste management data demonstrates the effectiveness of managing all types of medical waste and hazardous waste. Improper management by companies can be hazardous to health and lead to environmental contamination, which can impact the quality of life of communities and society both in the short term and long term. Furthermore, this data also illustrates systematic and secure measures for separating, storing, and transporting infectious waste, which will help instill confidence among stakeholders and the surrounding communities.

**Reporting Approach**

A company should report the following information:

- Policy and guidelines regarding infectious waste management that encompass effective care, separation, storage, and transportation of infectious waste.
- Total infectious waste separated by types and methods of disposal. The unit is kilograms and divided into:
  - Infectious waste with sharp edges, such as needles, blades, glass tubes, glass syringes, etc.
  - Infectious waste without sharp edges, such as waste contaminated by secretions, organ or organ parts, or waste from the culture collection and processing, etc.

Code	ESG Indicators	GRI Standards	SDGs
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## HCA-E2 Food Waste Management

<b>HCA-E2.1</b>	Policy and guidelines regarding food waste management	Disclosure 306-2	Goal 12: Responsible Consumption and Production
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Code	ESG Indicators	GRI Standards	SDGs
HCA-E2.2	Weight of all food waste classified by management approaches, such as: <ul style="list-style-type: none"> <li>- Weight of food waste disposed by landfill</li> <li>- Weight of food waste disposed of through incineration</li> <li>- Weight of food waste used to make fertilizer</li> <li>- Weight of food waste that is disposed of by other means</li> </ul>	Disclosure 306-3	Goal 12: Responsible Consumption and Production
		Disclosure 306-4	
		Disclosure 306-5	
HCA-E2.3	Weight of leftover food utilized for other purposes before disposal, such as: <ul style="list-style-type: none"> <li>- Weight of leftover food that is donated</li> <li>- Weight of leftover food processed into new products</li> <li>- Weight of leftover food used as animal feed</li> </ul>	-	Goal 12: Responsible Consumption and Production

### Rationale

- Information on food waste management reflects responsibility for environmental impacts and efficiency in managing leftover food from consumption in the business process in a cost-effective manner. This is achieved by utilizing it in other purposes before discarding, thereby reducing environmental impacts and disposal costs, and creating added value for the business.

### Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines for cost effective food management in various business activities.
- Management plans, monitoring method, and evaluation of the implementation of cost-effective food management in various business activities.
- Total weight of food waste in kilograms.
- Weight of food waste categorized by disposal methods, such as:

Waste Management	Weight of Food Waste (Kilograms)
Landfill	
Incineration	
Using waste to make fertilizer	
Others	

- Weight of leftover food utilized for other purposes before disposal, such as:

Management Approach	Weight of Leftover Food (Kilograms)
Donation	
Processing into new products	
Using waste used as animal feed	
Others	

Code	ESG Indicators	GRI Standards	SDGs
<b>HCA-E3 Climate Change Risks</b>			
<b>HCA-E3.1</b>	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal13: Climate Action
<b>HCA-E3.2</b>	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal13: 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



Code	ESG Indicators	GRI Standards	SDGs
<b>HCA-S1 Access to Health and Medical Services</b>			
<b>HCA-S1.1</b>	Policy and guidelines to promote access to health and medical services	Disclosure 413-1	Goal 3: Good Health and Well-being
<b>HCA-S1.2</b>	Project to promote access to health and medical services	Disclosure 413-1	Goal 3: Good Health and Well-being

## Rationale

- Information on access to health and medical services reflects the intent of conducting business along with improving the quality of life through the company's health and medical services that can meet the needs of communities and society in the present era.

## Reporting Approach

A company should report the following information:

- Summary of related policy and guidelines reflects the company's efforts to promote access to health and medical services, showcasing the potential of the business for society.
- Summary of information about the project to promote access to health and medical services, including plans, monitoring, and evaluation of outcomes of comprehensive health and medical services for everyone. This reflects the company's role in elevating the quality of life and society through accessible, fair, and equitable services.

Code	ESG Indicators	GRI Standards	SDGs
<b>HCA-S2 Respecting Diversity and Equality</b>			
<b>HCA-S2.1</b>	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
<b>HCA-S2.2</b>	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
<b>HCA-S2.3</b>	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
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**HCA-S3 Promotion of Female Workforce**

<b>HCA-S3.1</b>	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
<b>HCA-S3.2</b>	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
<b>HCA-S4 Monitoring and Assessing Impacts on Communities</b>			
<b>HCA-S4.1</b>	Monitoring and assessing impacts on communities from the company's business operations	Disclosure 413-1	Goal 12: Responsible Consumption and Production
<b>HCA-S4.2</b>	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 communities in the past year.
- Number of disputes or complaints related to community rights violations, along with remediation and mitigation measures.

# Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>HCA-G1 Cybersecurity and Personal Data Protection</b>			
<b>HCA-G1.1</b>	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>HCA-G1.2</b>	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
<b>HCA-G1.3</b>	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>HCA-G1.4</b>	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>HCA-G1.5</b>	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>HCA-G1.6</b>	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
<b>HCA-G2 Quality of Health and Medical Services</b>			
<b>HCA-G2.1</b>	Policy and guidelines on medical records management	Disclosure 102-2	Goal 3: Good Health and Well-being
<b>HCA-G2.2</b>	Health and medical service cost management plan	Disclosure 102-2	Goal 3: Good Health and Well-being
<b>HCA-G2.3</b>	Health service network development plan	Disclosure 102-9	Goal 3: Good Health and Well-being
<b>HCA-G2.4</b>	Quality management of drugs and medical supplies	-	Goal 3: Good Health and Well-being
<b>HCA-G2.5</b>	Number of cases or complaints about health and medical services, along with remediation and mitigation measures	-	Goal 3: Good Health and Well-being

**Rationale**

- Information about the quality of health and medical services reflects the commitment of the business to develop the quality of health and medical services that are efficient, modern, and meet the needs of service recipients according to accepted standards. It demonstrates systematic and connected management, with the aim of ensuring the safety of service recipients, encompassing the care in every step from the point of access to continuous care, as well as developing an inclusive and accessible network to health insurance and health service systems. This is to maintain satisfaction and relationships with service recipients.

**Reporting Approach**

A company should report the following information:

- Summary of medical records management policy and guidelines demonstrates an approach for managing record keeping system from the stage of screening until the end of treatment. This includes efficient and safe quality inspections of medical record keeping to facilitate the use of data for the appropriate development of health and medical services.
- Summary of health and medical service cost management plan that demonstrates the efficiency of appropriate resource allocation which aligns with the needs of service recipients, and enhances the business's competitiveness.
- Summary of the plan to develop a quality health service network system and connect to medical facilities at all levels to reduce the gap inside and outside of the network where patients are referred for continuous treatment. It also includes a database system that can be used in managing the overall network.
- Summary of guidelines for managing the quality of drugs and medical supplies, encompassing criteria for procurement selection, procurement processes, and the standards that the business uses in managing the quality of drugs and medical supplies, to protect and build confidence in safety for service recipients.
- Number of cases or complaints about health and medical services, along with remediation and mitigation measures.

Performance Summary:

ESG Metrics – Health Care Services Sector

Environmental Dimension <span style="float: right; border: 1px solid black; border-radius: 50%; padding: 5px 15px; font-weight: bold; font-size: 24px; color: white;">E</span>							
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)
<b>HCA-E1 Infectious Waste Management</b>							
HCA-E1.1	Disclosure 306-2	Policy and guidelines regarding infectious waste management	Yes/No				
HCA-E1.2	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	<b>Total infectious waste separated by type</b> - Infectious waste with sharp edges - Infectious waste without sharp edges	Kilograms Kilograms				
<b>HCA-E2 Food Waste Management</b>							
HCA-E2.1	Disclosure 306-2	Policy and guidelines regarding food waste management	Yes/No				
HCA-E2.2	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	<b>Total weight of all food waste</b> - Weight of food waste disposed by landfill - Weight of food waste disposed of through incineration - Weight of food waste used to make fertilizer - Weight of food waste that is disposed of by other means	Kilograms Kilograms Kilograms Kilograms Kilograms				
HCA-E2.3	-	<b>Total weight of leftover food utilized for other purposes</b> - Weight of leftover food that is donated - Weight of leftover food processed into new products - Weight of leftover food used as animal feed	Kilograms Kilograms Kilograms Kilograms				
<b>HCA-E3 Climate Change Risks</b>							
HCA-E3.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
HCA-E3.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				



# Social Dimension

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)
<b>HCA-S1 Access to Health and Medical Services</b>							
<b>HCA-S1.1</b>	Disclosure 413-1	Policy and guidelines to promote access to health and medical services	Yes/No				
<b>HCA-S1.2</b>	Disclosure 413-1	Project to promote access to health and medical services	Yes/No				
<b>HCA-S2 Respecting Diversity and Equality</b>							
<b>HCA-S2.1</b>	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				
<b>HCA-S2.2</b>	Disclosure 405-1	<b>Employee statistics categorized by gender and nationality</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Thai	People				
		- Burmese	People				
		- Cambodian	People				
		- Laotian	People				
		- Others	People				
<b>HCA-S2.3</b>	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				
<b>HCA-S3 Promotion of Female Workforce</b>							
<b>HCA-S3.1</b>	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No				
<b>HCA-S3.2</b>	Disclosure 405-1	<b>Number of female employees categorized by employment level</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	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)
<b>HCA-S4 Monitoring and Assessing Impacts on Communities</b>							
<b>HCA-S4.1</b>	Disclosure 413-1	Monitoring and assessing impacts on communities from the company's business operations	Yes/No				
<b>HCA-S4.2</b>	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



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)
<b>HCA-G1 Cybersecurity and Personal Data Protection</b>							
<b>HCA-G1.1</b>	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
<b>HCA-G1.2</b>	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
<b>HCA-G1.3</b>	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
<b>HCA-G1.4</b>	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
<b>HCA-G1.5</b>	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
<b>HCA-G1.6</b>	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)
<b>HCA-G2 Quality of Health and Medical Services</b>							
<b>HCA-G2.1</b>	Disclosure 102-2	Policy and guidelines on medical records management	Yes/No				
<b>HCA-G2.2</b>	Disclosure 102-2	Health and medical service cost management plans	Yes/No				
<b>HCA-G2.3</b>	Disclosure 102-9	Health service network development plan	Yes/No				
<b>HCA-G2.4</b>	-	Quality management of drugs and medical supplies	Yes/No				
<b>HCA-G2.5</b>	-	Number of cases or complaints about health and medical services, along with remediation and mitigation measures	No. of cases				



Business Sector:

# Media & Publishing





# Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>MPU-E1 Climate Change Risks</b>			
<b>MPU-E1.1</b>	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal13: Climate Action
<b>MPU-E1.2</b>	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal13: 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



Code	ESG Indicators	GRI Standards	SDGs
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## MPU-S1 Access to Quality Media

<b>MPU-S1.1</b>	Policy and guidelines to promote access to quality media	Disclosure 413-1	Goal 4: Quality Education
<b>MPU-S1.2</b>	Project to promote access to quality media	Disclosure 413-1	Goal 4: Quality Education

### Rationale

- Information about accessing quality media reflects the intent of conducting business in tandem with supporting the consumption of useful information, news, and knowledge that is beneficial to communities and society equally and universally. This is achieved through the company's media and print services that can meet the needs of information consumption through easily accessible channels in the present era.

### Reporting Approach

A company should report the following information:

- Summary of related policy and guidelines reflects the company's efforts to promote access to quality media, information, and news, showcasing the potential of the business for society.
- Summary of information about the project to promote access to quality media, information, and news, including plans, monitoring, and evaluation of outcomes from introducing channels to disseminate information creatively and that are beneficial to society and environment. This reflects the company's role in elevating the quality of life and society through accessible, fair, and equitable services.

Code	ESG Indicators	GRI Standards	SDGs
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## MPU-S2 Respecting Diversity and Equality

<b>MPU-S2.1</b>	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
<b>MPU-S2.2</b>	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
<b>MPU-S2.3</b>	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
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**MPU-S3 Promotion of Female Workforce**

<b>MPU-S3.1</b>	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
<b>MPU-S3.2</b>	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



Code	ESG Indicators	GRI Standards	SDGs
<b>MPU-G1 Cybersecurity and Personal Data Protection</b>			
<b>MPU-G1.1</b>	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>MPU-G1.2</b>	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
<b>MPU-G1.3</b>	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>MPU-G1.4</b>	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>MPU-G1.5</b>	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>MPU-G1.6</b>	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
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**MPU-G2 Quality and Ethics of Print Media Production**

<b>MPU-G2.1</b>	Policy on quality management and ethics of print media production	Disclosure 416-1	Goal 16: Peace, Justice and Strong Institutions
<b>MPU-G2.2</b>	Number of cases or complaints regarding violation of print media production ethics, along with remediation and mitigation measures	G4-M5*	Goal 16: Peace, Justice and Strong Institutions

**Rationale**

- Information on the quality and ethics of print media production reflects the commitment of the business to develop and produce quality and socially responsible media. This is demonstrated through the design and presentation of content that is trustworthy, transparent, and contributes to society through channels that everyone can access conveniently, quickly and widely, according to the needs of media consumers in digital era.

\* Indicators according to GRI G4 Sector Disclosures

### Reporting Approach

A company should report the following information:

- Summary of policy on quality management and ethics of print media production starting from design and content inspection, production, advertising, and distribution of media through various channels in accordance with media consumers, appropriately.
- Number of cases or complaints regarding violations of print media production ethics that significantly impact the business, such as presenting incomplete information, distorting or providing false information, and presenting media with the intent of defamation, etc., along with a summary of information about the causes and risk issues of such violations or complaints. This is to further determine prevention measures for future incidents.

Code	ESG Indicators	GRI Standards	SDGs
<b>MPU-G3 Digital Media Development</b>			
<b>MPU-G3.1</b>	Percentage of digital media revenue compared to the company's total revenue	G4-DMA: Media Sector*	Goal 8: Decent Work and Economic Growth
<b>MPU-G3.2</b>	Percentage of total digital media consumers compared to all consumers of the company's media	-	Goal 8: Decent Work and Economic Growth

### Rationale

- Information about digital media development reflects the adaptation of print media businesses to the advancements in communication technology that help enhance their competitive edge and promote convenient and rapid public access to media. This will help expand the media consumer base to new groups of consumers.

### Reporting Approach

A company should report the following information:

- Percentage of digital media revenue compared to the company's total revenue, with the calculation guidelines as follows:

$$\text{Percentage of digital media revenue (\%)} = \frac{\text{Total revenue from digital media}}{\text{Total revenue}} \times 100$$

- Percentage of total digital media consumers compared to all consumers of the company's media, with the calculation guidelines as follows:

$$\text{Percentage of digital media consumers (\%)} = \frac{\text{Total digital media consumers}}{\text{Total media consumers}} \times 100$$

\* Indicators according to GRI G4 Sector Disclosures

Performance Summary:  
ESG Metrics – Media & Publishing Sector

Environmental Dimension <span style="float: right; border: 1px solid green; border-radius: 50%; padding: 5px 15px; color: white; font-weight: bold; font-size: 24px;">E</span>									
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)		
<b>MPU-E1 Climate Change Risks</b>									
MPU-E1.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No						
MPU-E1.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No						
Social Dimension <span style="float: right; border: 1px solid purple; border-radius: 50%; padding: 5px 15px; color: white; font-weight: bold; font-size: 24px;">S</span>									
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)		
<b>MPU-S1 Access to Quality Media</b>									
MPU-S1.1	Disclosure 413-1	Policy and guidelines to promote access to quality media	Yes/No						
MPU-S1.2	Disclosure 413-1	Project to promote access to quality media	Yes/No						
<b>MPU-S2 Respecting Diversity and Equality</b>									
MPU-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						
MPU-S2.2	Disclosure 405-1	Employee statistics categorized by gender and nationality		Female	Male	Female	Male	Female	Male
		Total employees in the company	People						
		- Thai	People						
		- Burmese	People						
		- Cambodian	People						
		- Laotian	People						
		- Others	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)
<b>MPU-S2.3</b>	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				

### MPU-S3 Promotion of Female Workforce

<b>MPU-S3.1</b>	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No						
<b>MPU-S3.2</b>	Disclosure 405-1	<b>Number of female employees categorized by employment level</b>		Female	Male	Female	Male	Female	Male
		<b>Total employees in the company</b>	People						
		- Senior management level	People						
		- Management level	People						
		- Staff level	People						

## Governance and Economic Dimension

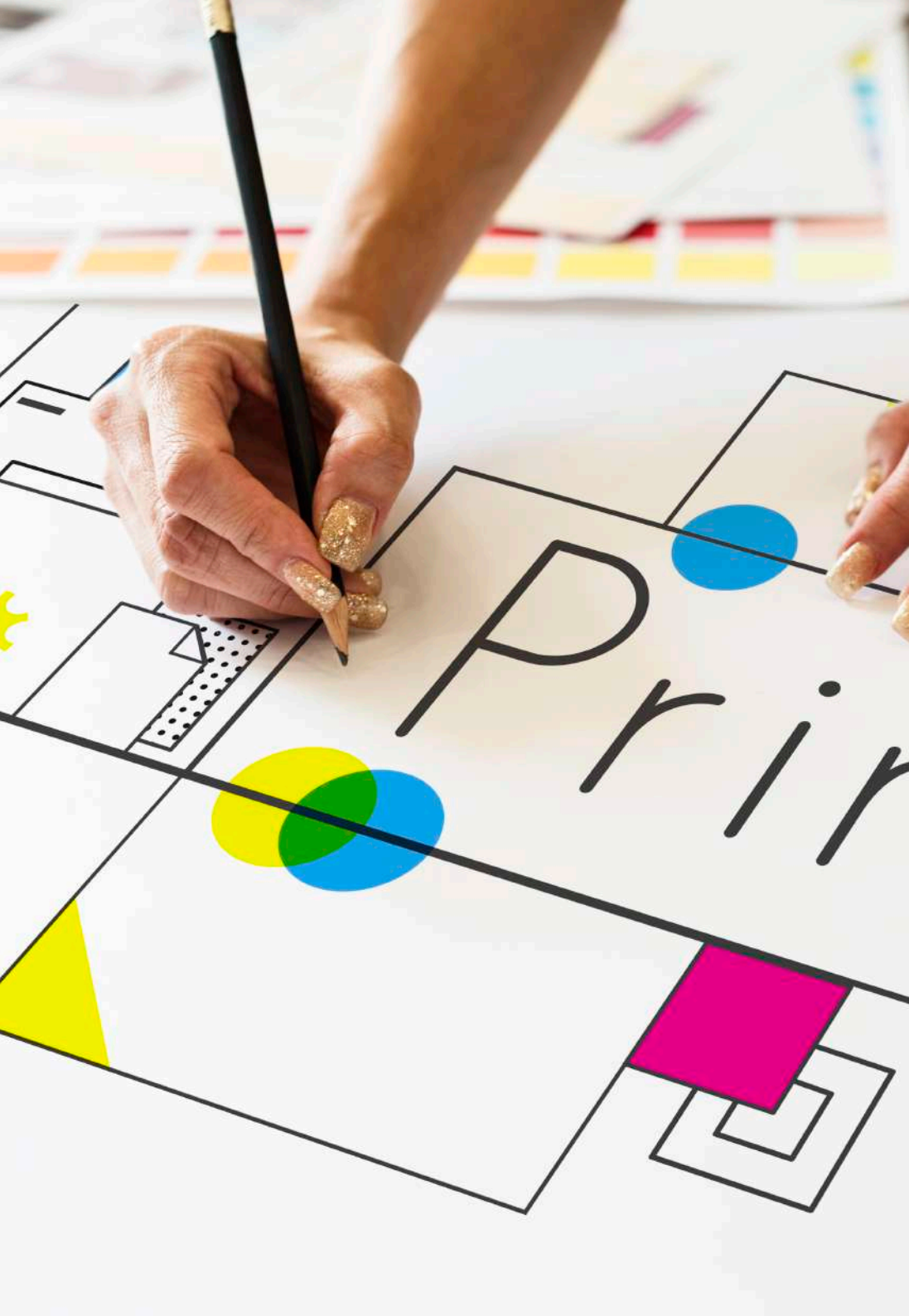


Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
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### MPU-G1 Cybersecurity and Personal Data Protection

<b>MPU-G1.1</b>	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
<b>MPU-G1.2</b>	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
<b>MPU-G1.3</b>	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
<b>MPU-G1.4</b>	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
<b>MPU-G1.5</b>	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
<b>MPU-G1.6</b>	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)
<b>MPU-G2 Quality and Ethics of Print Media Production</b>							
<b>MPU-G2.1</b>	Disclosure 416-1	Policy on quality management and ethics of print media production	Yes/No				
<b>MPU-G2.2</b>	G4-M5	Number of cases or complaints regarding violation of print media production ethics, along with remediation and mitigation measures	No. of cases				
<b>MPU-G3 Digital Media Development</b>							
<b>MPU-G3.1</b>	G4-DMA: Media Sector	Percentage of digital media revenue compared to the company's total revenue	%				
<b>MPU-G3.2</b>	-	Percentage of total digital media consumers compared to all consumers of the company's media	%				



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ESG Metrics

# CUSTOMER SUPPORT

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Business Sector:

## Professional Services







# Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>PSE-E1 Food Waste Management</b>			
<b>PSE-E1.1</b>	Policy and guidelines regarding food waste management	Disclosure 306-2	Goal 12: Responsible Consumption and Production
<b>PSE-E1.2</b>	Weight of all food waste classified by management approaches, such as: <ul style="list-style-type: none"> <li>- Weight of food waste disposed by landfill</li> <li>- Weight of food waste disposed of through incineration</li> <li>- Weight of food waste used to make fertilizer</li> <li>- Weight of food waste that is disposed of by other means</li> </ul>	Disclosure 306-3  Disclosure 306-4  Disclosure 306-5	Goal 12: Responsible Consumption and Production
<b>PSE-E1.3</b>	Weight of leftover food utilized for other purposes before disposal, such as: <ul style="list-style-type: none"> <li>- Weight of leftover food that is donated</li> <li>- Weight of leftover food processed into new products</li> <li>- Weight of leftover food used as animal feed</li> </ul>	-	Goal 12: Responsible Consumption and Production

### Rationale

- Information on food waste management reflects responsibility for environmental impacts and efficiency in managing leftover food from consumption in the business process in a cost-effective manner. This is achieved by utilizing it in other purposes before discarding, thereby reducing environmental impacts and disposal costs, and creating added value for the business.

### Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines for cost effective food management in various business activities.
- Management plans, monitoring method, and evaluation of the implementation of cost-effective food management in various business activities.
- Total weight of food waste in kilograms.

- Weight of food waste categorized by disposal methods, such as:

Waste Management	Weight of Food Waste (Kilograms)
Landfill	
Incineration	
Using waste to make fertilizer	
Others	

- Weight of leftover food utilized for other purposes before disposal, such as:

Management Approach	Weight of Leftover Food (Kilograms)
Donation	
Processing into new products	
Using waste used as animal feed	
Others	

Code	ESG Indicators	GRI Standards	SDGs
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## PSE-E2 Waste and Industrial Waste Disposal Service

### PSE-E2.1

Weight of garbage and waste from the industrial sector and/or the household sector that are taken for disposal, such as toxic waste, infectious waste, chemicals, and other solid waste, classified by disposal approaches, such as:

- Landfill
- Incineration
- Incineration for energy or for use as fuel
- Processing, such as making fertilizer, etc.
- Others

Disclosure  
306-3

Disclosure  
306-4

Disclosure  
306-5

Goal 12:  
Responsible  
Consumption and  
Production

### Rationale

- Information on waste and industrial waste disposal service from the industrial sector and/or all household sectors demonstrates legal and appropriate methods of disposal with each type of waste. This instills confidence in customers and communities. It also reflects efforts to reuse garbage, waste, and industrial waste to reduce environmental impacts, and create value to the business.

### Reporting Approach

A company should report the following information:

- Total weight of garbage and waste from the industrial sector and/or the household sector that are taken for disposal in kilograms.
- Weight of garbage and waste from the industrial sector and/or the household sector that are taken for disposal, classified by disposal methods, such as:

Waste Disposal Method	Weight of Garbage and Waste (Kilograms)			
	Toxic Waste	Infectious Waste	Chemicals	Solid Waste
Landfill				
Incineration				
Incineration for energy or for use as fuel				
Processing, such as making fertilizer, etc.				
Others				

- Additional references:
  - Ministry of Public Health Regulation on General Waste Management B.E.2560 (A.D.2017)
  - Notification of Ministry of Industry: Industrial Waste Management and Disposal, B.E.2548 (A.D.2005)
  - Ministry of Public Health Regulations: Concerning Infectious Waste Disposal, B.E.2545 (A.D.2002)

Code	ESG Indicators	GRI Standards	SDGs
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### PSE-E3 Air Pollution

<b>PSE-E3.1</b>	Volume of air pollution from business operations, such as: <ul style="list-style-type: none"> <li>– Nitrogen Oxide (NO<sub>x</sub>)</li> <li>– Sulfur Dioxide (SO<sub>x</sub>)</li> <li>– Persistent Organic Pollutants (POP)</li> <li>– Volatile Organic Compounds (VOC)</li> <li>– Hazardous Air Pollutants (HAP)</li> <li>– Particulate Matter (PM)</li> </ul>	Disclosure 305-7	Goal 12: Responsible Consumption and Production
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### Rationale

- Reporting air pollution data reflects the company’s efforts to control and reduce air pollution from its business operations, which could impact the health of the surrounding communities. Therefore, if the company has effective management, the risks that leads to environmental law violations, and disputes with communities will be reduced.

## Reporting Approach

A company should report the following information:

- Sources of air pollution emissions from business operations, along with summary of prevention measures and the air quality monitoring process conducted at least once a year.
- Results of air quality measurements compared to standard values, with units in milligrams per cubic meter (mg/m<sup>3</sup>) or parts per million (ppm). For example:

Pollution	Standard Value (mg/m <sup>3</sup> or ppm)	Measured Value (mg/m <sup>3</sup> or ppm)
Nitrogen Oxide (NO <sub>x</sub> )		
Sulfur Dioxide (SO <sub>x</sub> )		
Persistent Organic Pollutants (POP)		
Volatile Organic Compounds (VOC)		
Hazardous Air Pollutants (HAP)		
Particulate Matter (PM)		
Others		

- Air quality information that indicates the air pollution situation that may affect the health of the community in each area around the business facilities, based on the Air Quality Index (AQI).
- Additional references:
  - Handbook for Air Pollution Monitoring from Emissions, Volume 1 by Pollution Control Department
  - Document for Pollutant Emissions Calculation from Measurement Data by Pollution Control Department

Code	ESG Indicators	GRI Standards	SDGs
<b>PSE-E4 Climate Change Risks</b>			
<b>PSE-E4.1</b>	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal13: Climate Action
<b>PSE-E4.2</b>	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal13: 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



Code	ESG Indicators	GRI Standards	SDGs
<b>PSE-S1 Respecting Diversity and Equality</b>			
<b>PSE-S1.1</b>	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
<b>PSE-S1.2</b>	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
<b>PSE-S1.3</b>	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
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## PSE-S2 Promotion of Female Workforce

<b>PSE-S2.1</b>	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
<b>PSE-S2.2</b>	Number of female employees categorized by employment level: <ul style="list-style-type: none"> <li>Senior management level</li> <li>Management level</li> <li>Staff level</li> </ul>	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
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**PSE-S3 Combating Child Labor**

<b>PSE-S3.1</b>	Policy and guidelines regarding combating child labor within the organization	Disclosure 408-1	Goal 8: Decent Work and Economic Growth
<b>PSE-S3.2</b>	Policy and guidelines regarding combating child labor within the supply chain	Disclosure 408-1	Goal 8: Decent Work and Economic Growth
<b>PSE-S3.3</b>	Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures	Disclosure 408-1	Goal 8: Decent Work and Economic Growth

**Rationale**

- Information on combating child labor demonstrates the intention and efforts to prevent and safeguard against violations of human rights related to child labor, both within the organization and the supply chain. In the event of incidents or complaints related to the aforementioned issues, it may impact the organization’s reputation and trade.



### Reporting Approach

A company should report the following information:

- Summary of policy and guidelines that demonstrate the company’s commitment to combat child labor or employ child workers, defined as individuals below the age of fifteen according to the definition by the International Labor Organization (ILO).
- Scope of policy or guidelines to combat child labor or employ child workers, covering business operations both within the organization and across the supply chain.
- Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
<b>PSE-S4 Monitoring and Assessing Impacts on Communities</b>			
<b>PSE-S4.1</b>	Monitoring and assessing impacts on communities from the company’s business operations	Disclosure 413-1	Goal 12: Responsible Consumption and Production
<b>PSE-S4.2</b>	Number of disputes or complaints regarding community rights violations 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 communities in the past year.
- Number of disputes or complaints related to community rights violations, along with remediation and mitigation measures.

# Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>PSE-G1 Cybersecurity and Personal Data Protection</b>			
<b>PSE-G1.1</b>	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>PSE-G1.2</b>	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
<b>PSE-G1.3</b>	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>PSE-G1.4</b>	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>PSE-G1.5</b>	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>PSE-G1.6</b>	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
<b>PSE-G2 Quality of Educational Services</b>			
<b>PSE-G2.1</b>	Policy on educational quality assurance	–	Goal 4: Quality Education
<b>PSE-G2.2</b>	Accreditation and assessment of educational quality	–	Goal 4: Quality Education
<b>PSE-G2.3</b>	Results of educational quality development, such as the number of graduates, the number of academic works or educational institutions ranking results, etc.	–	Goal 4: Quality Education

### Rationale

- Information about the quality of educational services demonstrates the management of education or activities that promote capability and knowledge of human resources in various areas appropriately. Quality educational services must have a system and mechanisms for continuously controlling, inspecting, and evaluating operations in accordance with established standards, to ensure that stakeholders are confident that the educational organization/institution can produce quality educational outcomes.

### Reporting Approach

A company should report the following information:

- Summary of policy and standards for educational quality assurance that demonstrate that the organization/institution has a systematic process for developing human capability and knowledge in order to produce outcomes (learners) that are of high quality and are accepted.
- Results of accreditation and educational quality assessment from self-assessment report and external quality assessment by the Office of Educational Standards and Quality Assessment (public organization) (ONESQA) or an agency accredited by ONESQA.
- Results of educational quality development, such as the number of graduates, the number of academic works or educational institutions ranking results, etc.

Code	ESG Indicators	GRI Standards	SDGs
<b>PSE-G3 Emergency and Crisis Management</b>			
<b>PSE-G3.1</b>	Policy and guidelines regarding emergency and crisis management	Disclosure 403-7  G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
<b>PSE-G3.2</b>	Number of emergency and crisis drills	Disclosure 403-7  G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
<b>PSE-G3.3</b>	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 preparedness 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 – Professional Services Sector**


Environmental Dimension							
<span style="font-size: 2em; border: 1px solid green; border-radius: 50%; padding: 5px;">E</span>							
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)
<b>PSE-E1 Food Waste Management</b>							
PSE-E1.1	Disclosure 306-2	Policy and guidelines regarding food waste management	Yes/No				
PSE-E1.2	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	<b>Total weight of all food waste</b>					
		- Weight of food waste disposed by landfill	Kilograms				
		- Weight of food waste disposed of through incineration	Kilograms				
		- Weight of food waste used to make fertilizer	Kilograms				
		- Weight of food waste that is disposed of by other means	Kilograms				
PSE-E1.3	-	<b>Total weight of leftover food utilized for other purposes</b>					
		- Weight of leftover food that is donated	Kilograms				
		- Weight of leftover food processed into new products	Kilograms				
		- Weight of leftover food used as animal feed	Kilograms				
<b>PSE-E2 Waste and Industrial Waste Disposal Service</b>							
PSE-E2.1	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	<b>Total weight of garbage and waste that are taken for disposal</b>					
		- Weight of waste disposed by landfill	Kilograms				
		- Weight of waste disposed of through incineration	Kilograms				
		- Weight of waste disposed of through incineration for energy or for use as fuel	Kilograms				
		- Weight of waste being processed, such as making fertilizer	Kilograms				
		- Weight of waste that is disposed of by other means	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)
<b>PSE-E3 Air Pollution</b>							
<b>PSE-E3.1</b>	Disclosure 305-7	Volume of air pollution from business operations					
		- Nitrogen Oxide (NO <sub>x</sub> )	mg/m <sup>3</sup>				
		- Sulfur Dioxide (SO <sub>2</sub> )	mg/m <sup>3</sup>				
		- Persistent Organic Pollutants (POP)	mg/m <sup>3</sup>				
		- Volatile Organic Compounds (VOC)	mg/m <sup>3</sup>				
		- Hazardous Air Pollutants (HAP)	mg/m <sup>3</sup>				
		- Particulate Matter (PM)	mg/m <sup>3</sup>				
- Others	mg/m <sup>3</sup>						

<b>PSE-E4 Climate Change Risks</b>							
<b>PSE-E4.1</b>	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
<b>PSE-E4.2</b>	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)	
<b>PSE-S1 Respecting Diversity and Equality</b>								
<b>PSE-S1.1</b>	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					
<b>PSE-S1.2</b>	Disclosure 405-1	Employee statistics categorized by gender and nationality			Female	Male	Female	Male
		Total employees in the company			People			
		- Thai			People			
		- Burmese			People			
		- Cambodian			People			
		- Laotian			People			
<b>PSE-S1.3</b>	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)
<b>PSE-S2 Promotion of Female Workforce</b>							
<b>PSE-S2.1</b>	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No				
<b>PSE-S2.2</b>	Disclosure 405-1	<b>Number of female employees categorized by employment level</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Senior management level	People				
		- Management level	People				
		- Staff level	People				
<b>PSE-S3 Combating Child Labor</b>							
<b>PSE-S3.1</b>	Disclosure 408-1	Policy and guidelines regarding combating child labor within the organization	Yes/No				
<b>PSE-S3.2</b>	Disclosure 408-1	Policy and guidelines regarding combating child labor within the supply chain	Yes/No				
<b>PSE-S3.3</b>	Disclosure 408-1	Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures	No. of cases				
<b>PSE-S4 Monitoring and Assessing Impacts on Communities</b>							
<b>PSE-S4.1</b>	Disclosure 413-1	Monitoring and assessing impacts on communities from the company's business operations	Yes/No				
<b>PSE-S4.2</b>	Disclosure 413-2	Number of disputes or complaints regarding community rights violations, along with remediation and mitigation measures	No. of cases				
<b>Governance and Economic Dimension</b>							
							
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)
<b>PSE-G1 Cybersecurity and Personal Data Protection</b>							
<b>PSE-G1.1</b>	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				

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)
<b>PSE-G1.2</b>	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
<b>PSE-G1.3</b>	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
<b>PSE-G1.4</b>	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
<b>PSE-G1.5</b>	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
<b>PSE-G1.6</b>	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				
<b>PSE-G2 Quality of Educational Services</b>							
<b>PSE-G2.1</b>	-	Policy on educational quality assurance	Yes/No				
<b>PSE-G2.2</b>	-	Accreditation and assessment of educational quality	Yes/No				
<b>PSE-G2.3</b>	-	Results of educational quality development, such as the number of graduates, the number of academic works or educational institutions ranking results, etc.	Yes/No				
<b>PSE-G3 Emergency and Crisis Management</b>							
<b>PSE-G3.1</b>	Disclosure 403-7 G4-DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
<b>PSE-G3.2</b>	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of emergency and crisis drills	No. of drills				
<b>PSE-G3.3</b>	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				



# SERVIC



Solution



Support



Business Sector:

# Tourisms & Leisure





# Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-E1 Food Waste Management</b>			
<b>TLE-E1.1</b>	Policy and guidelines regarding food waste management	Disclosure 306-2	Goal 12: Responsible Consumption and Production
<b>TLE-E1.2</b>	Weight of all food waste classified by management approaches, such as: <ul style="list-style-type: none"> <li>- Weight of food waste disposed by landfill</li> <li>- Weight of food waste disposed of through incineration</li> <li>- Weight of food waste used to make fertilizer</li> <li>- Weight of food waste that is disposed of by other means</li> </ul>	Disclosure 306-3  Disclosure 306-4  Disclosure 306-5	Goal 12: Responsible Consumption and Production
<b>TLE-E1.3</b>	Weight of leftover food utilized for other purposes before disposal, such as: <ul style="list-style-type: none"> <li>- Weight of leftover food that is donated</li> <li>- Weight of leftover food processed into new products</li> <li>- Weight of leftover food used as animal feed</li> </ul>	-	Goal 12: Responsible Consumption and Production

### Rationale

- Information on food waste management reflects responsibility for environmental impacts and efficiency in managing leftover food from consumption in the business process in a cost-effective manner. This is achieved by utilizing it in other purposes before discarding, thereby reducing environmental impacts and disposal costs, and creating added value for the business.

### Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines for cost effective food management in various business activities.
- Management plans, monitoring method, and evaluation of the implementation of cost-effective food management in various business activities.
- Total weight of food waste in kilograms.

- Weight of food waste categorized by disposal methods, such as:

Waste Management	Weight of Food Waste (Kilograms)
Landfill	
Incineration	
Using waste to make fertilizer	
Others	

- Weight of leftover food utilized for other purposes before disposal, such as:

Management Approach	Weight of Leftover Food (Kilograms)
Donation	
Processing into new products	
Using waste used as animal feed	
Others	

Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-E2 Biodiversity and Cessation of Deforestation</b>			
<b>TLE-E2.1</b>	Policy and guidelines regarding the conservation of biodiversity and cessation of deforestation, encompassing the company's business operations and supply chain	Disclosure 304-1	Goal 15: Life on Land
<b>TLE-E2.2</b>	Assessment of the risks and impacts on biodiversity resulting from business operations	Disclosure 304-2	Goal 15: Life on Land
<b>TLE-E2.3</b>	Number of the company's business areas with biodiversity conservation efforts	Disclosure 304-1	Goal 15: Life on Land
<b>TLE-E2.4</b>	Number of forest areas conserved under the company's care	Disclosure 304-1	Goal 15: Life on Land
<b>TLE-E2.5</b>	Diversity conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land
<b>TLE-E2.6</b>	Forest conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land

**Rationale**

- Information on the company’s efforts to conserve biodiversity and cease deforestation reflects its commitment to achieving a balance, abundance, and environmental impact reduction from its business operations. The integrity of the ecosystem and forest areas is a crucial mechanism for absorbing carbon dioxide and mitigating the effects of climate change.

**Reporting Approach**

A company should report the following information:

- Key summary of policy and guidelines regarding biodiversity conservation and deforestation cessation, encompassing the company’s business processes and supply chain. These policy and guidelines should align with laws, regulations, and directives enforced by regulatory agencies, as well as conform to standards related to biodiversity conservation, such as IRIS metrics (biodiversity assessment) by the Global Impact for Investing Network (GIIN), etc.
- Summary of the assessment of risks and impacts on biodiversity, such as natural characteristics, plant species, wildlife species, water source quality, and natural water catchment areas, etc.
- Total business areas of the company that is actively monitored for biodiversity conservation, measured in square meters.
- Forest areas that the company manages and continuously monitors for conservation, measured in square meters.
- Summary of biodiversity and forest areas conservation plans or projects in the company’s business operations, along with explanations of outcomes and achievements through project implementation, such as the percentage increase in green areas or the rate of greenhouse gas absorption, etc.
- Additional reference:
  - IRIS metrics (O15929) refer to the standards for biodiversity impact assessment by the Global Impact for Investing Network (GIIN).

Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-E3 Environmentally Friendly Packaging</b>			
<b>TLE-E3.1</b>	Total weight of packaging categorized by type and characteristic, such as: <ul style="list-style-type: none"> <li>- Reusable packaging</li> <li>- Recyclable packaging</li> <li>- Single-use packaging</li> </ul>	G4-EN1*	Goal 12: Responsible Consumption and Production
<b>TLE-E3.2</b>	Percentage of packaging with recycled materials	G4-EN2*	Goal 12: Responsible Consumption and Production
<b>TLE-E3.3</b>	Percentage of biodegradable packaging	-	Goal 12: Responsible Consumption and Production

\* Indicators according to GRI G4 Sector Disclosures

## 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			

- 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
<b>TLE-E4</b>	<b>Hydrocarbon Leakage</b>		
<b>TLE-E4.1</b>	Number of incidents or cases of hydrocarbon leakage	Disclosure 306-3 (2016)	Goal 12: Responsible Consumption and Production
<b>TLE-E4.2</b>	Hydrocarbon leak management plan, including incident locations, types of chemicals involved, leak quantities, and containment and recovery measures	Disclosure 306-3 (2016)	Goal 12: Responsible Consumption and Production
<b>TLE-E4.3</b>	Assessment of severity and impacts resulting from hydrocarbon leakage incidents	Disclosure 306-3 (2016)	Goal 12: Responsible Consumption and Production

**Rationale**

- Information about hydrocarbon leakage reflects the management and prevention measures for hydrocarbon leaks, which have severe impacts on natural ecosystems and the health of living organisms in both the short and long term. It also results in economic damage to businesses and communities. If the company has continuous prevention and monitoring measures in place, it can reduce the risk and mitigate the severity of hydrocarbon leakage incidents.

**Reporting Approach**

A company should report the following information:

- Number of incidents or cases of hydrocarbon leakage resulting from business operations, from production to chemical transportation processes throughout the supply chain, including:

Leakage Incidents	No. of Cases (Cases)	Volume (Cubic Meter)
Leakage from the production process		
Leakage from land transport		
Leakage from water transportation		

**Remark:** Hydrocarbons refer to organic compounds primarily composed of hydrogen and carbon elements, such as oil, natural gas, including raw materials and petroleum products, etc., which are essential components of the petrochemical business.

- Summary of the management plan and various measures regarding the hydrocarbon leakage incidents, including incident locations, types of chemicals involved, leakage quantities, and containment and recovery measures.
- Assessment of the severity and impacts of hydrocarbon leakage incidents in terms of economics, environment, and health, as well as probabilities of legal actions or disputes with communities.



Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-E5 Climate Change Risks</b>			
<b>TLE-E5.1</b>	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
<b>TLE-E5.2</b>	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



Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-S1 Local Employment</b>			
<b>TLE-S1.1</b>	Policy and guidelines about local employment	Disclosure 202-2	Goal 8: Decent Work and Economic Growth
<b>TLE-S1.2</b>	Percentage of employees from local communities	Disclosure 202-2	Goal 8: Decent Work and Economic Growth

### Rationale

- Reporting on local employment data reflects the role of businesses in strengthening the grassroots economy and the well-being of local communities. Higher local employment rates lead to increased income and consumption, enhancing the quality of life within the community. It fosters collaboration between businesses and communities while reducing the risk of labor shortages in the supply chain.

### Reporting Approach

A company should report the following information:

- Information on policy and guidelines showing the importance of local employment and guidelines for recruitment of local workers.
- Percentage of employees from local communities.

$$\text{Percentage of employees from local communities} = \frac{\text{Total number of employees from local communities}}{\text{Total number of employees}} \times 100$$

**Remark:** Employees from local communities mean employees who were born or domiciled in the same area that the business operates. This is determined based on the business’s location in comparison to the employee’s citizenship registration documents, such as household registration, birth certificate, national identification card, and change of address notification, etc.

Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-S2 Respecting Diversity and Equality</b>			
<b>TLE-S2.1</b>	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
<b>TLE-S2.2</b>	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
<b>TLE-S2.3</b>	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
<b>TLE-S3 Promotion of Female Workforce</b>			
<b>TLE-S3.1</b>	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
<b>TLE-S3.2</b>	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
<b>TLE-S4 Monitoring and Assessing Impacts on Communities</b>			
<b>TLE-S4.1</b>	Monitoring and assessing impacts on communities from the company’s business operations	Disclosure 413-1	Goal 12: Responsible Consumption and Production

Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-S4.2</b>	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 communities in the past year.
- Number of disputes or complaints related to community rights violations, along with remediation and mitigation measures.

## Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-G1</b>	<b>Customer Health and Safety</b>		
<b>TLE-G1.1</b>	Policy and measures on customers' safety and hygiene	Disclosure 416-1	Goal 3: Good Health and Well-being
<b>TLE-G1.2</b>	Number of disputes and complaints regarding the lack of safety and hygiene arising from service provision, along with remediation and mitigation measures	Disclosure 416-2	Goal 3: Good Health and Well-being

**Rationale**

- Information about customer health and safety is crucial for the tourism and leisure business, as it impacts the trust in business and service recipients’ quality of life. Without effective management approaches in line with accepted standards, there may be risks leading to disputes, complaints, and compensation claims, which can affect the business’s competitiveness.

**Reporting Approach**

A company should report the following information:

- Summary of policy and measures regarding customers’ safety and hygiene by demonstrating the guidelines and the management of safety and health to ensure customer confidence throughout the service experience.
- Number of disputes and complaints regarding the lack of safety and hygiene in terms of facilities, equipment, vehicles, and others that may cause health hazards during service, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
<b>TLE-G2 Cybersecurity and Personal Data Protection</b>			
<b>TLE-G2.1</b>	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLE-G2.2</b>	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
<b>TLE-G2.3</b>	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLE-G2.4</b>	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLE-G2.5</b>	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLE-G2.6</b>	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.

Performance Summary:  
ESG Metrics – Tourisms & Leisure Sector

Environmental Dimension <span style="float: right; border: 1px solid black; border-radius: 50%; padding: 5px 15px; font-weight: bold; font-size: 24px;">E</span>							
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)
<b>TLE-E1 Food Waste Management</b>							
TLE-E1.1	Disclosure 306-2	Policy and guidelines regarding food waste management	Yes/No				
TLE-E1.2	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	<b>Total weight of all food waste</b> - Weight of food waste disposed by landfill - Weight of food waste disposed of through incineration - Weight of food waste used to make fertilizer - Weight of food waste that is disposed of by other means	Kilograms Kilograms Kilograms Kilograms				
TLE-E1.3	-	<b>Total weight of leftover food utilized for other purposes</b> - Weight of leftover food that is donated - Weight of leftover food processed into new products - Weight of leftover food used as animal feed	Kilograms Kilograms Kilograms				
<b>TLE-E2 Biodiversity and Cessation of Deforestation</b>							
TLE-E2.1	Disclosure 304-1	Policy and guidelines regarding the conservation of biodiversity and cessation of deforestation, encompassing the company's business operations and supply chain	Yes/No				
TLE-E2.2	Disclosure 304-2	Assessment of the risks and impacts on biodiversity resulting from business operations	Yes/No				
TLE-E2.3	Disclosure 304-1	Number of the company's business areas with biodiversity conservation efforts	Square meter				
TLE-E2.4	Disclosure 304-1	Number of forest areas conserved under the company's care	Square meter				



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)
TLE-E2.5	Disclosure 304-3	Diversity conservation plans or projects in business operations	Yes/No				
TLE-E2.6	Disclosure 304-3	Forest conservation plans or projects in business operations	Yes/No				
<b>TLE-E3 Environmentally Friendly Packaging</b>							
TLE-E3.1	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				
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						
TLE-E3.2	G4-EN2	Percentage of packaging with recycled materials	%				
TLE-E3.3	-	Percentage of biodegradable packaging	%				

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)
<b>TLE-E4 Hydrocarbon Leakage</b>							
<b>TLE-E4.1</b>	Disclosure 306-3 (2016)	<b>Number of incidents or cases of hydrocarbon leakage</b>					
		- Leakage from the production process	No. of cases				
		- Leakage from land transport	No. of cases				
		- Leakage from water transportation	No. of cases				
		<b>Volume of hydrocarbon leakage</b>					
		- Leakage from the production process	m <sup>3</sup>				
		- Leakage from land transport	m <sup>3</sup>				
		- Leakage from water transportation	m <sup>3</sup>				
<b>TLE-E4.2</b>	Disclosure 306-3 (2016)	Hydrocarbon leak management plan	Yes/No				
<b>TLE-E4.3</b>	Disclosure 306-3 (2016)	Assessment of severity and impacts resulting from hydrocarbon leakage incidents	Yes/No				

**TLE-E5 Climate Change Risks**

<b>TLE-E5.1</b>	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
<b>TLE-E5.2</b>	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				

**Social Dimension**



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)
<b>TLE-S1 Local Employment</b>							
<b>TLE-S1.1</b>	Disclosure 202-2	Policy and guidelines about local employment	Yes/No				
<b>TLE-S1.2</b>	Disclosure 202-2	Percentage of employees from local communities	%				

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)
<b>TLE-S2 Respecting Diversity and Equality</b>							
<b>TLE-S2.1</b>	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				
<b>TLE-S2.2</b>	Disclosure 405-1	<b>Employee statistics categorized by gender and nationality</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Thai	People				
		- Burmese	People				
		- Cambodian	People				
		- Laotian	People				
		- Others	People				
<b>TLE-S2.3</b>	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				
<b>TLE-S3 Promotion of Female Workforce</b>							
<b>TLE-S3.1</b>	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No				
<b>TLE-S3.2</b>	Disclosure 405-1	<b>Number of female employees categorized by employment level</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Senior management level	People				
		- Management level	People				
		- Staff level	People				
<b>TLE-S4 Monitoring and Assessing Impacts on Communities</b>							
<b>TLE-S4.1</b>	Disclosure 413-1	Monitoring and assessing impacts on communities from the company's business operations	Yes/No				
<b>TLE-S4.2</b>	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

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)
<b>TLE-G1 Customer Health and Safety</b>							
<b>TLE-G1.1</b>	Disclosure 416-1	Policy and measures on customers' safety and hygiene	Yes/No				
<b>TLE-G1.2</b>	Disclosure 416-2	Number of disputes and complaints regarding the lack of safety and hygiene arising from service provision, along with remediation and mitigation measures	No. of cases				
<b>TLE-G2 Cybersecurity and Personal Data Protection</b>							
<b>TLE-G2.1</b>	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
<b>TLE-G2.2</b>	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
<b>TLE-G2.3</b>	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
<b>TLE-G2.4</b>	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
<b>TLE-G2.5</b>	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
<b>TLE-G2.6</b>	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				



Business Sector:

# Transportation & Logistics





# Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>TLO-E1 Air Pollution</b>			
<b>TLO-E1.1</b>	Volume of air pollution from business operations, such as: <ul style="list-style-type: none"> <li>- Nitrogen Oxide (NO<sub>x</sub>)</li> <li>- Sulfur Dioxide (SO<sub>x</sub>)</li> <li>- Persistent Organic Pollutants (POP)</li> <li>- Volatile Organic Compounds (VOC)</li> <li>- Hazardous Air Pollutants (HAP)</li> <li>- Particulate Matter (PM)</li> </ul>	Disclosure 305-7	Goal 12: Responsible Consumption and Production

### Rationale

- Reporting air pollution data reflects the company’s efforts to control and reduce air pollution from its business operations, which could impact the health of the surrounding communities. Therefore, if the company has effective management, the risks that leads to environmental law violations, and disputes with communities will be reduced.

### Reporting Approach

A company should report the following information:

- Sources of air pollution emissions from business operations, along with summary of prevention measures and the air quality monitoring process conducted at least once a year.
- Results of air quality measurements compared to standard values, with units in milligrams per cubic meter (mg/m<sup>3</sup>) or parts per million (ppm). For example:

Pollution	Standard Value (mg/m <sup>3</sup> or ppm)	Measured Value (mg/m <sup>3</sup> or ppm)
Nitrogen Oxide (NO <sub>x</sub> )		
Sulfur Dioxide (SO <sub>x</sub> )		
Persistent Organic Pollutants (POP)		
Volatile Organic Compounds (VOC)		
Hazardous Air Pollutants (HAP)		
Particulate Matter (PM)		
Others		

- Air quality information that indicates the air pollution situation that may affect the health of the community in each area around the business facilities, based on the Air Quality Index (AQI).
- Additional references:
  - Handbook for Air Pollution Monitoring from Emissions, Volume 1 by Pollution Control Department
  - Document for Pollutant Emissions Calculation from Measurement Data by Pollution Control Department



Code	ESG Indicators	GRI Standards	SDGs
<b>TLO-E2 Hydrocarbon Leakage</b>			
<b>TLO-E2.1</b>	Number of incidents or cases of hydrocarbon leakage	Disclosure 306-3 (2016)	Goal 12: Responsible Consumption and Production
<b>TLO-E2.2</b>	Hydrocarbon leak management plan, including incident locations, types of chemicals involved, leak quantities, and containment and recovery measures	Disclosure 306-3 (2016)	Goal 12: Responsible Consumption and Production
<b>TLO-E2.3</b>	Assessment of severity and impacts resulting from hydrocarbon leakage incidents	Disclosure 306-3 (2016)	Goal 12: Responsible Consumption and Production

### Rationale

- Information about hydrocarbon leakage reflects the management and prevention measures for hydrocarbon leaks, which have severe impacts on natural ecosystems and the health of living organisms in both the short and long term. It also results in economic damage to businesses and communities. If the company has continuous prevention and monitoring measures in place, it can reduce the risk and mitigate the severity of hydrocarbon leakage incidents.

### Reporting Approach

A company should report the following information:

- Number of incidents or cases of hydrocarbon leakage resulting from business operations, from production to chemical transportation processes throughout the supply chain, including:

Leakage Incidents	No. of Cases (Cases)	Volume (Cubic Meter)
Leakage from the production process		
Leakage from land transport		
Leakage from water transportation		

**Remark:** Hydrocarbons refer to organic compounds primarily composed of hydrogen and carbon elements, such as oil, natural gas, including raw materials and petroleum products, etc., which are essential components of the petrochemical business.

- Summary of the management plan and various measures regarding the hydrocarbon leakage incidents, including incident locations, types of chemicals involved, leakage quantities, and containment and recovery measures.
- Assessment of the severity and impacts of hydrocarbon leakage incidents in terms of economics, environment, and health, as well as probabilities of legal actions or disputes with communities.

Code	ESG Indicators	GRI Standards	SDGs
<b>TLO-E3 Climate Change Risks</b>			
<b>TLO-E3.1</b>	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
<b>TLO-E3.2</b>	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



Code	ESG Indicators	GRI Standards	SDGs
<b>TLO-S1 Respecting Diversity and Equality</b>			
<b>TLO-S1.1</b>	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
<b>TLO-S1.2</b>	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
<b>TLO-S1.3</b>	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
<b>TLO-S2 Promotion of Female Workforce</b>			
<b>TLO-S2.1</b>	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
<b>TLO-S2.2</b>	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
<b>TLO-S3 Travel Safety</b>			
<b>TLO-S3.1</b>	Risk assessment on travel and passenger transport	Disclosure 416-1	Goal 3: Good Health and Well-being
<b>TLO-S3.2</b>	Development plan for travel and passenger transport safety	Disclosure 416-1	Goal 3: Good Health and Well-being
<b>TLO-S3.3</b>	Number of accidents from travel and passenger transport	Disclosure 416-2	Goal 3: Good Health and Well-being
<b>TLO-S3.4</b>	Number of fatalities from accidents in travel and passenger transport	Disclosure 416-2	Goal 3: Good Health and Well-being

### Rationale

- Information about travel safety demonstrates preparedness to provide safe travel and transportation services. It also indicates the planning and evaluation of destination risks to prepare for safe travel and security measures, as well as obstacles from transportation. This includes responsiveness to emergencies, etc. Such information builds confidence among employees and impacts customer decision-making when using the services.

### Reporting Approach

A company should report the following information:

- Summary of the company's guidelines for evaluating and managing risks from travel and passenger transport.
- Development plan for travel and passenger transport safety that aligns with the risk assessment results, along with specifying safety measures from departure to destination.
- Number of accidents from the company's travel and passenger transport, with the unit in cases, along with an explanation of prevention measures.
- Number of fatalities from accidents during the company's travel and passenger transport, with the unit in persons, along with explanation of remediation and mitigation measures.
- Additional reference:
  - ISO 31030 is a standard for managing travel risks by providing guidelines for assessing travel-related risk factors, including development plans, measures in management and communication.

# Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
<b>TLO-G1 Cybersecurity and Personal Data Protection</b>			
<b>TLO-G1.1</b>	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLO-G1.2</b>	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
<b>TLO-G1.3</b>	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLO-G1.4</b>	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLO-G1.5</b>	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
<b>TLO-G1.6</b>	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
<b>TLO-G2 Emergency and Crisis Management</b>			
<b>TLO-G2.1</b>	Policy and guidelines regarding emergency and crisis management	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
<b>TLO-G2.2</b>	Number of emergency and crisis drills	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
<b>TLO-G2.3</b>	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 preparedness 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
<b>TLO-G3 Transportation Management and Tracking System</b>			
<b>TLO-G3.1</b>	Fuel efficiency value per distance	-	Goal 12: Responsible Consumption and Production
<b>TLO-G3.2</b>	Ratio of freight and/or passenger transport volume per transport cycle	-	Goal 12: Responsible Consumption and Production
<b>TLO-G3.3</b>	Number of cases or incidents that cause transportation to be delayed beyond schedule	-	Goal 12: Responsible Consumption and Production

**Rationale**

- Information about the transportation management and tracking system reflects efficiency in the fuel cost management and the process of transporting goods and/or passengers in order to continuously improve efficiency. It also demonstrates the results of the management and tracking system of transportation to meet customer satisfaction, which is crucial for maintaining competitiveness in business.

**Reporting Approach**

A company should report the following information:

- Fuel efficiency value per transport distance per year, with the calculation guidelines as follows:

$$\text{Fuel efficiency value} = \frac{\text{Total volume of fuel used in transportation per year (liters)}}{\text{Total transportation distance per year (kilometers)}}$$

- Ratio of freight volume per trip to find efficiency in transportation planning, with the calculation guidelines as follows:

$$\text{Average freight efficiency (\%)} = \frac{\text{Total weight of freight per year (kilograms)} / \text{Total transport trips per year (trips)}}{\text{Weight of freight that can be accommodated per trip (load capacity)}} \times 100$$

- Ratio of passenger transport per trip to find efficiency in transportation planning, with the calculation guidelines as follows:

$$\text{Average passenger transport efficiency (\%)} = \frac{\text{Total passengers per year (people)} / \text{Total transport trips per year (trips)}}{\text{Number of passengers that can be accommodated per trip (load capacity)}} \times 100$$

- Number of cases or incidents that cause transportation to be delayed beyond schedule, which is categorized into 2 cases:

Case 1: For passenger transportation, there is a delay of more than 15 minutes beyond the standard schedule.

Case 2: For the transportation of goods, there is a delay beyond the delivery time as per the company’s agreement with the customer.



Performance Summary:  
ESG Metrics – Transportation & Logistics Sector

Environmental Dimension <span style="float: right; border: 1px solid black; border-radius: 50%; padding: 5px 15px;">E</span>							
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)
<b>TLO-E1 Air Pollution</b>							
<b>TLO-E1.1</b>	Disclosure 305-7	<b>Volume of air pollution from business operations</b>					
		- Nitrogen Oxide (NO <sub>x</sub> )	mg/m <sup>3</sup>				
		- Sulfur Dioxide (SO <sub>x</sub> )	mg/m <sup>3</sup>				
		- Persistent Organic Pollutants (POP)	mg/m <sup>3</sup>				
		- Volatile Organic Compounds (VOC)	mg/m <sup>3</sup>				
		- Hazardous Air Pollutants (HAP)	mg/m <sup>3</sup>				
		- Particulate Matter (PM)	mg/m <sup>3</sup>				
		- Others	mg/m <sup>3</sup>				
<b>TLO-E2 Hydrocarbon Leakage</b>							
<b>TLO-E2.1</b>	Disclosure 306-3 (2016)	<b>Number of incidents or cases of hydrocarbon leakage</b>					
		- Leakage from the production process	No. of cases				
		- Leakage from land transport	No. of cases				
		- Leakage from water transportation	No. of cases				
		<b>Volume of hydrocarbon leakage</b>					
		- Leakage from the production process	m <sup>3</sup>				
		- Leakage from land transport	m <sup>3</sup>				
- Leakage from water transportation	m <sup>3</sup>						
<b>TLO-E2.2</b>	Disclosure 306-3 (2016)	Hydrocarbon leak management plan	Yes/No				
<b>TLO-E2.3</b>	Disclosure 306-3 (2016)	Assessment of severity and impacts resulting from hydrocarbon leakage incidents	Yes/No				
<b>TLO-E3 Climate Change Risks</b>							
<b>TLO-E3.1</b>	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
<b>TLO-E3.2</b>	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				



# Social Dimension

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)
<b>TLO-S1 Respecting Diversity and Equality</b>							
<b>TLO-S1.1</b>	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				
<b>TLO-S1.2</b>	Disclosure 405-1	<b>Employee statistics categorized by gender and nationality</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Thai	People				
		- Burmese	People				
		- Cambodian	People				
		- Laotian	People				
		- Others	People				
<b>TLO-S1.3</b>	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				
<b>TLO-S2 Promotion of Female Workforce</b>							
<b>TLO-S2.1</b>	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No				
<b>TLO-S2.2</b>	Disclosure 405-1	<b>Number of female employees categorized by employment level</b>		Female	Male	Female	Male
		<b>Total employees in the company</b>	People				
		- Senior management level	People				
		- Management level	People				
		- Staff level	People				
<b>TLO-S3 Travel Safety</b>							
<b>TLO-S3.1</b>	Disclosure 416-1	Risk assessment on travel and passenger transport	Yes/No				
<b>TLO-S3.2</b>	Disclosure 416-1	Development plan for travel and passenger transport safety	Yes/No				
<b>TLO-S3.3</b>	Disclosure 416-2	Number of accidents from travel and passenger transport	No. of cases				
<b>TLO-S3.4</b>	Disclosure 416-2	Number of fatalities from accidents in travel and passenger transport	People				

# Governance and Economic Dimension



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)
<b>TLO-G1 Cybersecurity and Personal Data Protection</b>							
<b>TLO-G1.1</b>	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
<b>TLO-G1.2</b>	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
<b>TLO-G1.3</b>	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
<b>TLO-G1.4</b>	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
<b>TLO-G1.5</b>	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
<b>TLO-G1.6</b>	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				
<b>TLO-G2 Emergency and Crisis Management</b>							
<b>TLO-G2.1</b>	Disclosure 403-7 G4-DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
<b>TLO-G2.2</b>	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of emergency and crisis drills	No. of drills				
<b>TLO-G2.3</b>	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				
<b>TLO-G3 Transportation Management and Tracking System</b>							
<b>TLO-G3.1</b>	-	Fuel efficiency value per distance	Litres per Kilometers				
<b>TLO-G3.2</b>	-	Ratio of freight and/or passenger transport volume per transport cycle	%				
<b>TLO-G3.3</b>	-	Number of cases or incidents that cause transportation to be delayed beyond schedule	No. of cases				







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