

Architectural blueprints with a black pen and drafting tools resting on them.

Guidance on
ESG Metrics by
Industry Group

Industry Group:

Property & Construction

The Stock Exchange of Thailand



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Introduction

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

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

Part 1 describes the details of the indicators for the Property & Construction 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:

Construction Materials





Environmental Dimension



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

Rationale

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

Reporting Approach

A company should report the following information:

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

- Percentage of sales for environmentally friendly products (eco products) compared to total product sales, with the calculation guidelines as follows:

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

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

Code	ESG Indicators	GRI Standards	SDGs
CMA-E2 Reporting on the Analysis of Social and Environmental Impacts (SIA/EIA)			
CMA-E2.1	Disclosure of social and environmental impact assessment (SIA/EIA)	Disclosure 413-1	Goal 12: Responsible Consumption and Production
CMA-E2.2	Disclosure of the monitoring process of social and environmental impact assessment (SIA/EIA)	Disclosure 413-2	Goal 12: Responsible Consumption and Production

Rationale

- Reporting on the analysis of social and environmental impacts (Social Impact Assessment: SIA/Environmental Impact Assessment: EIA) demonstrates compliance with laws and the establishment of prevention measures to minimize the impact on communities and the environment resulting from the business's project operations. Additionally, reports on social and environmental impact analyses serve as decision-making guidelines for project developers to efficiently execute related activities and build long-term confidence in customers.

Reporting Approach

A company should report the following information:

- Summary of the impact assessment, monitoring process, and measures to reduce social and environmental impacts of the company, covering four aspects, including:
 - Impact on human quality of life, including air and noise pollution, and changes in soil and water resources.
 - Impact on living organisms in natural ecosystems, such as forest and marine resources, etc.
 - Impact from land use and community benefit activities.
 - Impact on community lifestyles, economic systems, culture, beliefs, aesthetics, and surrounding landscapes.

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

Rationale

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

Reporting Approach

A company should report the following information:

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

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

Remark:

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

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

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

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

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

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

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

Rationale

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

Reporting Approach

A company should report the following information:

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

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

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

Code	ESG Indicators	GRI Standards	SDGs
CMA-E5 Air Pollution			
CMA-E5.1	Volume of air pollution from business operations, such as: <ul style="list-style-type: none"> – Nitrogen Oxide (NO_x) – Sulfur Dioxide (SO_x) – Persistent Organic Pollutants (POP) – Volatile Organic Compounds (VOC) – Hazardous Air Pollutants (HAP) – Particulate Matter (PM) 	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/m³) or parts per million (ppm). For example:

Pollution	Standard Value (mg/m ³ or ppm)	Measured Value (mg/m ³ or ppm)
Nitrogen Oxide (NO _x)		
Sulfur Dioxide (SO _x)		
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
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CMA-E6 Biodiversity and Cessation of Deforestation

CMA-E6.1	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
CMA-E6.2	Assessment of the risks and impacts on biodiversity resulting from business operations	Disclosure 304-2	Goal 15: Life on Land
CMA-E6.3	Number of the company's business areas with biodiversity conservation efforts	Disclosure 304-1	Goal 15: Life on Land

Code	ESG Indicators	GRI Standards	SDGs
CMA-E6.4	Number of forest areas conserved under the company’s care	Disclosure 304-1	Goal 15: Life on Land
CMA-E6.5	Diversity conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land
CMA-E6.6	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
CMA-E7 Climate Change Risks			
CMA-E7.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
CMA-E7.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal 13: Climate Action

Rationale

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

Reporting Approach

A company should report the following information:

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

Social Dimension



Code	ESG Indicators	GRI Standards	SDGs
CMA-S1 Local Employment			
CMA-S1.1	Policy and guidelines about local employment	Disclosure 202-2	Goal 8: Decent Work and Economic Growth
CMA-S1.2	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
CMA-S2 Respecting Diversity and Equality			
CMA-S2.1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
CMA-S2.2	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
CMA-S2.3	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	Disclosure 406-1	Goal 8: Decent Work and Economic Growth

Rationale

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

Reporting Approach

A company should report the following information:

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

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

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

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

Rationale

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

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.
- Number of female employees categorized by employment level.

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

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

Rationale

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

Reporting Approach

A company should report the following information:

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

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

Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
CMA-G1 Cybersecurity and Personal Data Protection			
CMA-G1.1	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
CMA-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
CMA-G1.3	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
CMA-G1.4	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
CMA-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
CMA-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
CMA-G2 Product Quality			
CMA-G2.1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Disclosure 416-1	Goal 12: Responsible Consumption and Production
CMA-G2.2	Number of cases or incidents of product quality, along with remediation and mitigation measures	Disclosure 416-2	Goal 12: Responsible Consumption and Production

Rationale

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

Reporting Approach

A company should report the following information:

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

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

Rationale

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

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding emergency and crisis management of the company that demonstrate 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 – Construction Materials Sector

Environmental Dimension E							
Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
CMA-E1 Environmentally Friendly Products							
CMA-E1.1	Disclosure 416-1	Policy and guidelines for preventing contamination or leakage from production processes	Yes/No				
CMA-E1.2	Disclosure 416-1	The life cycle impact assessment of products	Yes/No				
CMA-E1.3	Disclosure 416-1	Percentage of sales for environmentally friendly products (eco products) compared to total product sales	%				
CMA-E2 Reporting on the Analysis of Social and Environmental Impacts (SIA/EIA)							
CMA-E2.1	Disclosure 413-1	Disclosure of social and environmental impact assessment (SIA/EIA)	Yes/No				
CMA-E2.2	Disclosure 413-2	Disclosure of the monitoring process of social and environmental impact assessment (SIA/EIA)	Yes/No				
CMA-E3 Environmentally Friendly Materials							
CMA-E3.1	Disclosure 301-1	Total weight of all materials	Kilograms				
		Total weight of materials classified by type					
		- Non-renewable materials	Kilograms				
		- Renewable materials	Kilograms				
CMA-E3.2	Disclosure 301-2	Percentage of recycled input materials used in product development	%				
CMA-E3.3	Disclosure 301-3	Percentage of expired or deteriorated materials (reclaimed) that are reused in product development	%				

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)
CMA-E4 Sustainable Forest Management							
CMA-E4.1	-	List of certification standards related to sustainable forest management in both products and supply chain	Yes/No				
CMA-E4.2	-	Percentage of products certified with sustainable forest management standards	%				
CMA-E5 Air Pollution							
CMA-E5.1	Disclosure 305-7	Volume of air pollution from business operations					
		- Nitrogen Oxide (NO _x)	mg/m ³				
		- Sulfur Dioxide (SO _x)	mg/m ³				
		- Persistent Organic Pollutants (POP)	mg/m ³				
		- Volatile Organic Compounds (VOC)	mg/m ³				
		- Hazardous Air Pollutants (HAP)	mg/m ³				
		- Particulate Matter (PM)	mg/m ³				
CMA-E6 Biodiversity and Cessation of Deforestation							
CMA-E6.1	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				
CMA-E6.2	Disclosure 304-2	Assessment of the risks and impacts on biodiversity resulting from business operations	Yes/No				
CMA-E6.3	Disclosure 304-1	Number of the company's business areas with biodiversity conservation efforts	Square meter				
CMA-E6.4	Disclosure 304-1	Number of forest areas conserved under the company's care	Square meter				
CMA-E6.5	Disclosure 304-3	Diversity conservation plans or projects in business operations	Yes/No				
CMA-E6.6	Disclosure 304-3	Forest conservation plans or projects in business operations	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)
CMA-E7 Climate Change Risks							
CMA-E7.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
CMA-E7.2	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)
CMA-S1 Local Employment							
CMA-S1.1	Disclosure 202-2	Policy and guidelines about local employment	Yes/No				
CMA-S1.2	Disclosure 202-2	Percentage of employees from local communities	%				
CMA-S2 Respecting Diversity and Equality							
CMA-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				
CMA-S2.2	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				
		- 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)
CMA-S2.3	Disclosure 406-1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases				

CMA-S3 Promotion of Female Workforce

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

CMA-S4 Fair Wage

CMA-S4.1	Disclosure 202-1	Policy regarding setting fair wages	Yes/No				
CMA-S4.2	Disclosure 202-1	Survey of employee wages and living expenses	Yes/No				
CMA-S4.3	Disclosure 202-1	Percentage of employees whose wages are equal to or greater than the legally required minimum wage	%				

Governance and Economic Dimension 

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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CMA-G1 Cybersecurity and Personal Data Protection

CMA-G1.1	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
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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)
CMA-G1.2	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
CMA-G1.3	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
CMA-G1.4	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
CMA-G1.5	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
CMA-G1.6	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				
CMA-G2 Product Quality							
CMA-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				
CMA-G2.2	Disclosure 416-2	Number of cases or incidents of product quality, along with remediation and mitigation measures	No. of cases				
CMA-G3 Emergency and Crisis Management							
CMA-G3.1	Disclosure 403-7 G4-DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
CMA-G3.2	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of emergency and crisis drills	No. of drills				
CMA-G3.3	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				





Business Sector:

Construction Services





Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
CON-E1 Environmentally Friendly Construction Materials			
CON-E1.1	Policy and guidelines regarding environmentally friendly construction material management	G4-DMA*	Goal 12: Responsible Consumption and Production
CON-E1.2	Percentage of construction materials usage certified according to eco labelling criteria	G4-EN2*	Goal 12: Responsible Consumption and Production

Rationale

- Information on environmentally friendly construction materials demonstrates the value of using products that are recyclable, reusable, and have a longer lifespan. Some products can reduce energy usage. Some products are biodegradable. And some products have components with no impact on the environment and the health of residents. These features align with the concept of green living.

Reporting Approach

A company should report the following information:

- Key summary of policy, guidelines, or approaches for environmentally friendly construction material management demonstrates that the company manages and uses materials that can be reused and recycled, including the process of disposing of unused construction materials.
- Percentage of construction materials usage certified according to eco labelling, such as the Green Label, Carbon Reduction Label, or other labels. This aims to instill confidence in customers that they will receive products capable of reducing environmental impact, with the following calculation methods:

$$\frac{\text{Percentage of construction materials usage certified according to eco labelling criteria}}{\text{Total weight of all construction materials}} = \frac{\text{Weight of all construction materials certified according to eco labelling criteria}}{\text{Total weight of all construction materials}} \times 100$$

- Additional references:
 - Forest Stewardship Council (FSC)
 - Programme for the Endorsement of Forest Certification (PEFC)
 - Green label or the green label project was initiated by the Sustainability Development Organization in cooperation with the Ministry of Industry and other related agencies. It sets standards and provides certification for quality and environmentally friendly products.

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
CON-E2 Biodiversity and Cessation of Deforestation			
CON-E2.1	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
CON-E2.2	Assessment of the risks and impacts on biodiversity resulting from business operations	Disclosure 304-2	Goal 15: Life on Land
CON-E2.3	Number of the company's business areas with biodiversity conservation efforts	Disclosure 304-1	Goal 15: Life on Land
CON-E2.4	Number of forest areas conserved under the company's care	Disclosure 304-1	Goal 15: Life on Land
CON-E2.5	Diversity conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land
CON-E2.6	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
CON-E3 Climate Change Risks			
CON-E3.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
CON-E3.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal 13: Climate Action

Rationale

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

Reporting Approach

A company should report the following information:

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

Social Dimension



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

Rationale

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

Reporting Approach

A company should report the following information:

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

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

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

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

Rationale

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

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.
- Number of female employees categorized by employment level.

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

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

Rationale

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

Reporting Approach

A company should report the following information:

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

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

Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
CON-G1 Product Quality			
CON-G1.1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Disclosure 416-1	Goal 12: Responsible Consumption and Production
CON-G1.2	Number of cases or incidents of product quality, along with remediation and mitigation measures	Disclosure 416-2	Goal 12: Responsible Consumption and Production

Rationale

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

Reporting Approach

A company should report the following information:

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

Code	ESG Indicators	GRI Standards	SDGs
CON-G2 Emergency and Crisis Management			
CON-G2.1	Policy and guidelines regarding emergency and crisis management	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
CON-G2.2	Number of emergency and crisis drills	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
CON-G2.3	Number of cases or incidents that cause business interruption, along with mitigation measures	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being

Rationale

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

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding emergency and crisis management of the company that demonstrate 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 – Construction Services Sector

Environmental 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)
CON-E1 Environmentally Friendly Construction Materials							
CON-E1.1	G4-DMA	Policy and guidelines regarding environmentally friendly construction material management	Yes/No				
CON-E1.2	G4-EN2	Percentage of construction materials usage certified according to eco labelling criteria	%				
CON-E2 Biodiversity and Cessation of Deforestation							
CON-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				
CON-E2.2	Disclosure 304-2	Assessment of the risks and impacts on biodiversity resulting from business operations	Yes/No				
CON-E2.3	Disclosure 304-1	Number of the company's business areas with biodiversity conservation efforts	Square meter				
CON-E2.4	Disclosure 304-1	Number of forest areas conserved under the company's care	Square meter				
CON-E2.5	Disclosure 304-3	Diversity conservation plans or projects in business operations	Yes/No				
CON-E2.6	Disclosure 304-3	Forest conservation plans or projects in business operations	Yes/No				
CON-E3 Climate Change Risks							
CON-E3.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
CON-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)	
CON-S1 Respecting Diversity and Equality											
CON-S1.1	Disclosure 405-1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No								
CON-S1.2	Disclosure 405-1	Employee statistics categorized by gender and nationality		Female	Male	Female	Male	Female	Male	Female	Male
		Total employees in the company	People								
		- Thai	People								
		- Burmese	People								
		- Cambodian	People								
		- Laotian	People								
		- Others	People								
CON-S1.3	Disclosure 406-1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases								
CON-S2 Promotion of Female Workforce											
CON-S2.1	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No								
CON-S2.2	Disclosure 405-1	Number of female employees categorized by employment level		Female	Male	Female	Male	Female	Male	Female	Male
		Total employees in the company	People								
		- Senior management level	People								
		- Management level	People								
		- Staff level	People								

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
CON-S3 Fair Wage							
CON-S3.1	Disclosure 202-1	Policy regarding setting fair wages	Yes/No				
CON-S3.2	Disclosure 202-1	Survey of employee wages and living expenses	Yes/No				
CON-S3.3	Disclosure 202-1	Percentage of employees whose wages are equal to or greater than the legally required minimum wage	%				

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)
CON-G1 Product Quality							
CON-G1.1	Disclosure 416-1	Policy and guidelines for product quality management according to international standards, such as ISO 9001:2015 or other standards	Yes/No				
CON-G1.2	Disclosure 416-2	Number of cases or incidents of product quality, along with remediation and mitigation measures	No. of cases				
CON-G2 Emergency and Crisis Management							
CON-G2.1	Disclosure 403-7 G4-DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
CON-G2.2	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of emergency and crisis drills	No. of drills				
CON-G2.3	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				



Business Sector:

Property Development



Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
PDE-E1 Environmentally Friendly Construction Materials			
PDE-E1.1	Policy and guidelines regarding environmentally friendly construction material management	G4-DMA*	Goal 12: Responsible Consumption and Production
PDE-E1.2	Percentage of construction materials usage certified according to eco labelling criteria	G4-EN2*	Goal 12: Responsible Consumption and Production

Rationale

- Information on environmentally friendly construction materials demonstrates the value of using products that are recyclable, reusable, and have a longer lifespan. Some products can reduce energy usage. Some products are biodegradable. And some products have components with no impact on the environment and the health of residents. These features align with the concept of green living.

Reporting Approach

A company should report the following information:

- Key summary of policy, guidelines, or approaches for environmentally friendly construction material management demonstrates that the company manages and uses materials that can be reused and recycled, including the process of disposing of unused construction materials.
- Percentage of construction materials usage certified according to eco labelling, such as the Green Label, Carbon Reduction Label, or other labels. This aims to instill confidence in customers that they will receive products capable of reducing environmental impact, with the following calculation methods:

$$\frac{\text{Percentage of construction materials usage certified according to eco labelling criteria}}{\text{Total weight of all construction materials}} = \frac{\text{Weight of all construction materials certified according to eco labelling criteria}}{\text{Total weight of all construction materials}} \times 100$$

- Additional references:
 - Forest Stewardship Council (FSC)
 - Programme for the Endorsement of Forest Certification (PEFC)
 - Green label or the green label project was initiated by the Sustainability Development Organization in cooperation with the Ministry of Industry and other related agencies. It sets standards and provides certification for quality and environmentally friendly products.

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
PDE-E2 Biodiversity and Cessation of Deforestation			
PDE-E2.1	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
PDE-E2.2	Assessment of the risks and impacts on biodiversity resulting from business operations	Disclosure 304-2	Goal 15: Life on Land
PDE-E2.3	Number of the company's business areas with biodiversity conservation efforts	Disclosure 304-1	Goal 15: Life on Land
PDE-E2.4	Number of forest areas conserved under the company's care	Disclosure 304-1	Goal 15: Life on Land
PDE-E2.5	Diversity conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land
PDE-E2.6	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
PDE-E3 Environmentally Friendly Property Development			
PDE-E3.1	Environmentally friendly property development projects	G4-CRE8*	Goal 12: Responsible Consumption and Production
PDE-E3.2	Percentage of environmentally friendly property development projects compared to total projects	G4-CRE8*	Goal 12: Responsible Consumption and Production
PDE-E3.3	Electricity consumption rate per project area	G4-CRE1*	Goal 12: Responsible Consumption and Production
PDE-E3.4	Water consumption rate per project area	G4-CRE2*	Goal 12: Responsible Consumption and Production

Rationale

- Reporting on environmentally friendly property development data reflects cost-effectiveness of energy and resource usage in property development projects invested by the company. In addition to adding value to the business assets, it also attracts consumers interest in household or buildings that are environmentally friendly.

Reporting Approach

A company should report the following information:

- Summary of property development projects and green buildings that have been certified with environmentally friendly energy and resource management standards, such as Leadership in Energy & Environmental Design (LEED), etc.

* Indicators according to GRI G4 Sector Disclosures

- Percentage of property development projects that are environmentally friendly compared to the total projects with the calculation guideline as follows:

$$\text{Percentage of property development projects that are environmentally friendly} = \frac{\text{Total property development projects that are environmentally friendly}}{\text{Total projects}} \times 100$$

- Electricity consumption rate per project area with the calculation guideline as follows:

$$\text{Electricity consumption rate per project area} = \frac{\text{Electricity consumption within the project (kilowatt-hours)}}{\text{Project area (square meters)}}$$

- Water consumption rate per project area with the calculation guideline as follows:

$$\text{Water consumption rate per project area} = \frac{\text{Water consumption within the project (cubic meters)}}{\text{Project area (square meters)}}$$

- Additional reference:
 - Leadership in Energy & Environmental Design (LEED) is an internationally recognized green building certification standard that takes into consideration the design, construction, and maintenance of existing buildings, as well as the development of nearby areas.

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

Rationale

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

Reporting Approach

A company should report the following information:

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

Social Dimension



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

Rationale

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

Reporting Approach

A company should report the following information:

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

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

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

Code	ESG Indicators	GRI Standards	SDGs
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PDE-S2 Promotion of Female Workforce

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

Rationale

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

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.
- Number of female employees categorized by employment level.

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

Code	ESG Indicators	GRI Standards	SDGs
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PDE-S3 Project Management for a Sustainable Society

PDE-S3.1	Guidelines for improving the quality of life of communities and society in investing or managing the company's property projects	G4-S01*	Goal 11: Sustainable Cities and Communities
PDE-S3.2	Percentage of total property projects that operate according to guidelines for improving the quality of life of communities and society	G4-S01*	Goal 11: Sustainable Cities and Communities

Rationale

- Project management for a sustainable society demonstrates an intention to drive business and societal growth together, uplifting the overall quality of life for people in the community, and fostering sustainable coexistence between businesses and communities.

* Indicators according to GRI G4 Sector Disclosures

Reporting Approach

A company should report the following information:

- Guidelines for improving the quality of life of communities and society in investing or managing the company's property projects, such as:
 - Project location near a central transportation hub within a 10-minute walk.
 - Construction designs with low maintenance costs or affordable prices, or with special offers for first-time buyers (compared to the average income of the urban community).
 - Support for retail spaces or community projects.
- Percentage of total property projects operating according to guidelines regarding improving the quality of life of communities and society, with the calculation guideline as follows:

$$\text{Percentage of projects for a sustainable society} = \frac{\text{Total projects for a sustainable society}}{\text{Total projects}} \times 100$$

Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
PDE-G1 Cybersecurity and Personal Data Protection			
PDE-G1.1	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
PDE-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
PDE-G1.3	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
PDE-G1.4	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure

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

Rationale

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

Reporting Approach

A company should report the following information:

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

Code	ESG Indicators	GRI Standards	SDGs
PDE-G3 Emergency and Crisis Management			
PDE-G3.1	Policy and guidelines regarding emergency and crisis management	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being
PDE-G3.2	Number of emergency and crisis drills	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
PDE-G3.3	Number of cases or incidents that cause business interruption, along with mitigation measures	Disclosure 403-7 G4-DMA Emergency Preparedness*	Goal 3: Good Health and Well-being

Rationale

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

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding emergency and crisis management of the company that demonstrate preparedness and response measures for various types of emergencies that have an impact on continuous business operations.
- Number of emergency and crisis drill 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 – Property Development Sector

Environmental Dimension E							
Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PDE-E1 Environmentally Friendly Construction Materials							
PDE-E1.1	G4-DMA	Policy and guidelines regarding environmentally friendly construction material management	Yes/No				
PDE-E1.2	G4-EN2	Percentage of construction materials usage certified according to eco labelling criteria	%				
PDE-E2 Biodiversity and Cessation of Deforestation							
PDE-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				
PDE-E2.2	Disclosure 304-2	Assessment of the risks and impacts on biodiversity resulting from business operations	Yes/No				
PDE-E2.3	Disclosure 304-1	Number of the company's business areas with biodiversity conservation efforts	Square meter				
PDE-E2.4	Disclosure 304-1	Number of forest areas conserved under the company's care	Square meter				
PDE-E2.5	Disclosure 304-3	Diversity conservation plans or projects in business operations	Yes/No				
PDE-E2.6	Disclosure 304-3	Forest conservation plans or projects in business operations	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)
PDE-E3 Environmentally Friendly Property Development							
PDE-E3.1	G4-CRE8	Environmentally friendly property development projects	Yes/No				
PDE-E3.2	G4-CRE8	Percentage of environmentally friendly property development projects compared to total projects	%				
PDE-E3.3	G4-CRE1	Electricity consumption rate per project area	kWh/m ²				
PDE-E3.4	G4-CRE2	Water consumption rate per project area	m ³ /m ²				
PDE-E4 Climate Change Risks							
PDE-E4.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
PDE-E4.2	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)
PDE-S1 Respecting Diversity and Equality							
PDE-S1.1	Disclosure 405-1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No				
PDE-S1.2	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				
		- 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)
PDE-S1.3	Disclosure 406-1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases				

PDE-S2 Promotion of Female Workforce

PDE-S2.1	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No						
PDE-S2.2	Disclosure 405-1	Number of female employees categorized by employment level		Female	Male	Female	Male	Female	Male
		Total employees in the company	People						
		- Senior management level	People						
		- Management level	People						
		- Staff level	People						

PDE-S3 Project Management for a Sustainable Society

PDE-S3.1	G4-S01	Guidelines for improving the quality of life of communities and society in investing or managing the company's property projects	Yes/No				
PDE-S3.2	G4-S01	Percentage of total property projects that operate according to guidelines for improving the quality of life of communities and society	%				

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)
PDE-G1 Cybersecurity and Personal Data Protection							
PDE-G1.1	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)
PDE-G1.2	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
PDE-G1.3	Disclosure 418-1	Measures and guidelines related to personal data usage	Yes/No				
PDE-G1.4	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
PDE-G1.5	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
PDE-G1.6	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				
PDE-G2 Product Quality							
PDE-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				
PDE-G2.2	Disclosure 416-2	Number of cases or incidents of product quality, along with remediation and mitigation measures	No. of cases				
PDE-G3 Emergency and Crisis Management							
PDE-G3.1	Disclosure 403-7 G4-DMA Emergency Preparedness	Policy and guidelines regarding emergency and crisis management	Yes/No				
PDE-G3.2	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of emergency and crisis drills	No. of drills				
PDE-G3.3	Disclosure 403-7 G4-DMA Emergency Preparedness	Number of cases or incidents that cause business interruption, along with mitigation measures	No. of cases				



Business Sector:

Property Fund & Real Estate Investment Trusts





Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
PRE-E1 Climate Change Risks			
PRE-E1.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal 13: Climate Action
PRE-E1.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal 13: Climate Action

Rationale

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

Reporting Approach

A company should report the following information:

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

Social Dimension



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

Rationale

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

Reporting Approach

A company should report the following information:

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

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

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

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

Rationale

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

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.
- Number of female employees categorized by employment level.

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

Code	ESG Indicators	GRI Standards	SDGs
PRE-S3 Project Management for a Sustainable Society			
PRE-S3.1	Guidelines for improving the quality of life of communities and society in investing or managing the company's property projects	G4-S01*	Goal 11: Sustainable Cities and Communities

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
PRE-S3.2	Percentage of total property projects that operate according to guidelines for improving the quality of life of communities and society	G4-S01*	Goal 11: Sustainable Cities and Communities

Rationale

- Project management for a sustainable society demonstrates an intention to drive business and societal growth together, uplifting the overall quality of life for people in the community, and fostering sustainable coexistence between businesses and communities.

Reporting Approach

A company should report the following information:

- Guidelines for improving the quality of life of communities and society in investing or managing the company's property projects, such as:
 - Project location near a central transportation hub within a 10-minute walk.
 - Construction designs with low maintenance costs or affordable prices, or with special offers for first-time buyers (compared to the average income of the urban community).
 - Support for retail spaces or community projects.
- Percentage of total property projects operating according to guidelines regarding improving the quality of life of communities and society, with the calculation guideline as follows:

$$\text{Percentage of projects for a sustainable society} = \frac{\text{Total projects for a sustainable society}}{\text{Total projects}} \times 100$$

Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
PRE-G1 Cybersecurity and Personal Data Protection			
PRE-G1.1	Policy and guidelines on cybersecurity and personal data protection	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
PRE-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
PRE-G1.3	Measures and guidelines related to personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
PRE-G1.4	Percentage of employees who have been trained in cybersecurity and personal data usage	Disclosure 418-1	Goal 9: Industry, Innovation and Infrastructure
PRE-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
PRE-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
PRE-G2 Sustainable Finance			
PRE-G2.1	Policy and guidelines related to environmental, social, and governance to take into consideration when providing financial or investment services, such as Client Due Diligence (CDD) or Know Your Customer (KYC), etc.	G4-FS1*	Goal 8: Decent Work and Economic Growth
PRE-G2.2	Value of investments in projects or assets considered in terms of the company's environmental, social, and corporate governance factors	G4-FS7* G4-FS8*	Goal 8: Decent Work and Economic Growth
Rationale			
<ul style="list-style-type: none"> Information on sustainable finance indicates that financial institutions, as part of the money and capital markets, have a crucial role in allocating capital to businesses or activities that benefit society and the environment. If financial institutions consider the aforementioned issues as integral to all operational processes, they can create business opportunities and new financial products while reducing long-term financial risks. 			
Reporting Approach			
<p>A company should report the following information:</p> <ul style="list-style-type: none"> Summary of policy and guidelines regarding financial services includes considerations for investments in projects or assets, with a focus on social and environmental issues. The process involves through a risk assessment process before approving clients. Additionally, clients' financial activities are monitored through transactions, such as Client Due Diligence (CDD) or Know Your Customer (KYC). Value of investments in projects or assets considered in terms of the company's environmental, social, and corporate governance factors. Additional reference: <ul style="list-style-type: none"> Sustainable Finance Initiatives for Thailand 			
Code	ESG Indicators	GRI Standards	SDGs
PRE-G3 Financial Crime Prevention			
PRE-G3.1	Policy and measures to prevent financial crimes	G4-S04*	Goal 16: Peace, Justice and Strong Institutions
PRE-G3.2	Number of incidents or complaints regarding financial crimes, such as bribery, fraud, money laundering, embezzlement, or financial support for terrorism, etc., along with remediation and mitigation measures	G4-S03*	Goal 16: Peace, Justice and Strong Institutions

* Indicators according to GRI G4 Sector Disclosures

Rationale

- Information about financial crime prevention demonstrates that the organization has measures to prevent, correct, and remedy these issues throughout the value chain, reducing the relevant impact on customers, society, and the organization. Financial crime is a crucial issue that can cause severe damage, affecting the economic system from an individual level to a national level. Therefore, financial institutions that manage, monitor, and audit systematically and transparently will enhance stakeholders’ confidence and ensure that financial transactions with the organization are secure and stable.

Reporting Approach

A company should report the following information:

- Summary of policy and measures for prevention, monitoring, correction, and remedy, including the reporting channels when incidents or complaints related to financial crimes occur. This demonstrates that the organization has comprehensive guidelines as follows:
 - Assess, identify, and manage the risks of financial crime.
 - Establish a committee to prevent and combat money laundering.
 - Review policy and examine financial penalties for various services within the organization on the adequacy in accordance with the law.
 - Continuously organize training on these regulations and policy to the board of directors, employees, and relevant stakeholders.
- Number of incidents or complaints regarding financial crimes, such as bribery, fraud, money laundering, embezzlement, or financial support for terrorism, etc., along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
PRE-G4 Financial Stability			
PRE-G4.1	Guidelines and criteria for maintaining capital funds and liquidity according to Basel III by the Basel Committee on Banking Supervision (BCBS)	-	Goal 8: Decent Work and Economic Growth
PRE-G4.2	Number of funds	-	Goal 8: Decent Work and Economic Growth
PRE-G4.3	Capital ratio	-	Goal 8: Decent Work and Economic Growth
PRE-G4.4	Leverage ratio	-	Goal 8: Decent Work and Economic Growth
PRE-G4.5	Capital buffers	-	Goal 8: Decent Work and Economic Growth

Rationale

- Information on financial stability reflects the effectiveness in adhering to the principles of Basel III by the Basel Committee on Banking Supervision (BCBS) and the regulations of the Bank of Thailand. It also demonstrates the ability to manage liquidity to withstand risks arising from financial and economic crises and ensures that the organization has sufficient funds to accommodate current and future business changes.

Reporting Approach

A company should report the following information:

- Key summary of information and results of compliance with capital and liquidity criteria of Basel III (Basel Committee on Banking Supervision: BCBS) and regulations of the Bank of Thailand. This requires financial institutions to disclose such information to ensure that the organization has continuous supervision of risks that contribute to the stability of the financial system.
- Funds are categorized as follows:
 - Common Equity Tier 1 (CET1) refers to common stocks and retained earnings that belong to the owner.
 - Additional Tier 1 Capital refers to non-cumulative preferred stock and perpetual bond.
 - Tier 2 Capital refers to long-term subordinated bond exceeding the valuation of assets, such as land, buildings, and general provisions, etc.
 - Total assets, including balance sheet items, exposure to derivatives, Securities Financing Transaction (SFT) and Off Balance Sheet (OBS) items.
- Capital ratio is as follows:

$$\text{Capital ratio (\%)} = \frac{\text{Total fund amount}}{\text{Total risk assets}} \times 100$$

Remark: Risk assets should cover the credit risk of the counterparty in the market and transactions.

- Leverage ratio is as follows:

$$\text{Leverage ratio (\%)} = \frac{\text{Common Equity Tier 1}}{\text{Total assets and all off balance sheet items}} \times 100$$

Remark: Assets and off-balance sheet items mean the sum of the assets on the balance sheet and every off-balance sheet item.

- Capital buffers is as follows:

$$\text{Capital buffers (\%)} = \frac{\text{Total additional fund amount}}{\text{Total risk assets}} \times 100$$

- Additional reference:
 - Basel III by the Basel Committee on Banking Supervision (BCBS) is an international standard accepted for regulating financial institutions. Central banks of each country will gradually enforce this criterion in their own country to strengthen the stability of the financial system, ensuring that financial institutions have standardized risk management systems, and building resiliency for financial institutions to be able to handle fluctuations in times of crisis.

Performance Summary:

ESG Metrics – Property Fund & Real Estate Investment Trusts Sector

Environmental Dimension E

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PRE-E1 Climate Change Risks							
PRE-E1.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
PRE-E1.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				

Social Dimension S

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
PRE-S1 Respecting Diversity and Equality							
PRE-S1.1	Disclosure 405-1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No				
PRE-S1.2	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				
		- Others	People				
PRE-S1.3	Disclosure 406-1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases				

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

PRE-S3 Project Management for a Sustainable Society							
PRE-S3.1	G4-S01	Guidelines for improving the quality of life of communities and society in investing or managing the company's property projects	Yes/No				
PRE-S3.2	G4-S01	Percentage of total property projects that operate according to guidelines for improving the quality of life of communities and society	%				

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)
PRE-G1 Cybersecurity and Personal Data Protection							
PRE-G1.1	Disclosure 418-1	Policy and guidelines on cybersecurity and personal data protection	Yes/No				
PRE-G1.2	Disclosure 418-1	Percentage of technology infrastructures that have been certified with cybersecurity standards, such as ISO 27001 or other relevant standards	%				
PRE-G1.3	Disclosure 418-1	Measures and guidelines related to personal data usage	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)
PRE-G1.4	Disclosure 418-1	Percentage of employees who have been trained in cybersecurity and personal data usage	%				
PRE-G1.5	Disclosure 418-1	Number of incidents or cases of cyberattacks against the company, along with mitigation measures	No. of cases				
PRE-G1.6	Disclosure 418-1	Number of incidents or cases of personal data breaches, along with mitigation measures	No. of cases				
PRE-G2 Sustainable Finance							
PRE-G2.1	G4-FS1	Policy and guidelines related to environmental, social, and governance to take into consideration when providing financial or investment services, such as Client Due Diligence (CDD) or Know Your Customer (KYC), etc.	Yes/No				
PRE-G2.2	G4-FS7 G4-FS8	Value of investments in projects or assets considered in terms of the company's environmental, social, and corporate governance factors	Baht				
PRE-G3 Financial Crime Prevention							
PRE-G3.1	G4-SO4	Policy and measures to prevent financial crimes	Yes/No				
PRE-G3.2	G4-SO3	Number of incidents or complaints regarding financial crimes, such as bribery, fraud, money laundering, embezzlement, or financial support for terrorism, etc., along with remediation and mitigation measures	No. of cases				
PRE-G4 Financial Stability							
PRE-G4.1	-	Guidelines and criteria for maintaining capital funds and liquidity according to Basel III by the Basel Committee on Banking Supervision (BCBS)	Yes/No				
PRE-G4.2	-	Number of funds	Baht				
PRE-G4.3	-	Capital ratio					
PRE-G4.4	-	Leverage ratio	%				
PRE-G4.5	-	Capital buffers	%				





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