

การเปิดเผยข้อมูลและความโปร่งใสเพื่อความยั่งยืน ตามมาตรฐานสากล the Global Reporting Initiative



17 กุมภาพันธ์ 2559



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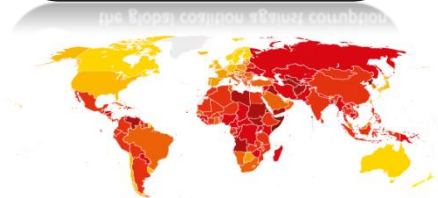
หลักการรายงานความยั่งยืนตาม Global Reporting Initiative



ความสำคัญของการเปิดเผยข้อมูลและความโปร่งใส



175 countries. 175 scores.
How does your country measure up?



Rank	Country/Territory	Score	Rank	Country/Territory	Score	Rank	Country/Territory	Score	Rank	Country/Territory	Score
1	Denmark	92	82	Latvia	55	87	Niger	38	169	Nicaragua	28
2	New Zealand	91	83	Malta	55	88	St. Lucia	38	170	Timor-Leste	28
3	Finland	89	84	Seychelles	55	89	Thailand	38	171	Cameroon	27
4	Sweden	87	85	Costa Rica	54	90	Timor and Tobago	38	172	Sen	27
5	Norway	86	86	Hungary	54	91	Zambia	38	173	Kyrgyzstan	27
6	Slovenia	86	87	Mauritius	54	92	Armenia	37	174	Laos	27
7	Singapore	84	88	Georgia	52	93	Colombia	37	175	Nigeria	27
8	Netherlands	83	89	Malaysia	52	94	Egypt	37	176	Russia	27
9	Luxembourg	82	90	Bahrain	52	95	Lebanon	37	177	Comoros	26
10	Canada	81	91	Czech Republic	51	96	Liberia	37	178	Liganda	26
11	Australia	80	92	Slovakia	50	97	Panama	37	179	Ukraine	26
12	Germany	79	93	Kazakhstan	49	98	Spain	36	180	Kirgizstan	25
13	Ireland	79	94	Jordan	49	99	China	36	181	Guinea	25
14	United Kingdom	78	95	Lebanon	49	100	Suriname	36	182	Kenya	25
15	Belgium	76	96	Namibia	49	101	Belarus	35	183	Lesotho	25
16	Japan	76	97	Rwanda	49	102	Mexico	35	184	Papua New Guinea	25
17	Barbados	74	98	Saudi Arabia	49	103	Madagascar	35	185	Central African Republic	24
18	Hong Kong	74	99	Croatia	48	104	Niger	35	186	Paraguay	24
19	Iceland	74	100	Chad	48	105	Argentina	34	187	Congo Republic	23
20	United States	74	101	Cuba	46	106	Tanzania	34	188	Tajikistan	23
21	Chile	73	102	Oman	45	107	Indonesia	34	189	Chad	22
22	Virgin Islands	73	103	North Macedonia	45	108	Algeria	33	190	Democratic Republic of Congo	22
23	Austria	72	104	Turkey	45	109	Ecuador	33	191	The Congo	22
24	Bahamas	71	105	Kuwait	44	110	Ethiopia	33	192	Cambodia	21
25	United Arab Emirates	70	106	South Africa	44	111	Morocco	33	193	Haiti	21
26	Estonia	69	107	Brazil	43	112	Nepal	33	194	Zimbabwe	21
27	France	69	108	Bulgaria	43	113	Cote d'Ivoire	32	195	Burundi	20
28	Oster	69	109	Greece	43	114	Dominican Republic	32	196	Togo	20
29	Saint Vincent and the Grenadines	67	110	Italy	43	115	Guatemala	32	197	Angola	19
30	Bahrain	65	111	Senegal	43	116	Mali	32	198	Guinea-Bissau	19
31	Botswana	63	112	Switzerland	43	117	Maldives	31	199	Yemen	19
32	Cyprus	63	113	Montenegro	42	118	Mozambique	31	200	Venezuela	19
33	Portugal	63	114	Sao Tome and Principe	42	119	Guinea	31	201	Yemen	19
34	Puerto Rico	63	115	Serbia	41	120	Vietnam	31	202	Eritrea	18
35	Iceland	61	116	Tajikistan	41	121	Guinea	30	203	Libya	18
36	Taiwan	61	117	Bahamas	39	122	Mauritania	30	204	Uzbekistan	18
37	Israel	60	118	Burkina Faso	39	123	North Macedonia	29	205	Turkmenistan	17
38	Spain	60	119	El Salvador	39	124	Gambia	29	206	Iran	17
39	Dominica	58	120	Mongolia	39	125	Honduras	29	207	South Sudan	16
40	Lithuania	58	121	Burkina Faso	38	126	Nepal	29	208	Afghanistan	12
41	Slovenia	58	122	India	38	127	Nicaragua	29	209	Sudan	12
42	Cape Verde	57	123	Paraguay	38	128	Madagascar	29	210	Korea (north)	6
43	Korea (south)	55	124	Peru	38	129	Madagascar	28	211	Somalia	6

• การต่อต้านการทุจริต

การทุจริต (Corruption) หมายถึง การกระทำที่มืองค์ประกอบเกิดจากเจตนา การล่องลวงหรือปกปิด ไม่ว่าจะโดยวิธีการใดทั้งในการจัดทำเอกสารหรือว่า คำพูด เพื่อให้ได้มาซึ่งผลประโยชน์ และ ก่อให้เกิดความเสียหายแก่ผู้ถูกระทำ เช่น บริษัท ลูกค้า คู่ค้า และเพื่อนร่วมงาน เป็นต้น (IIA Standard 1210)

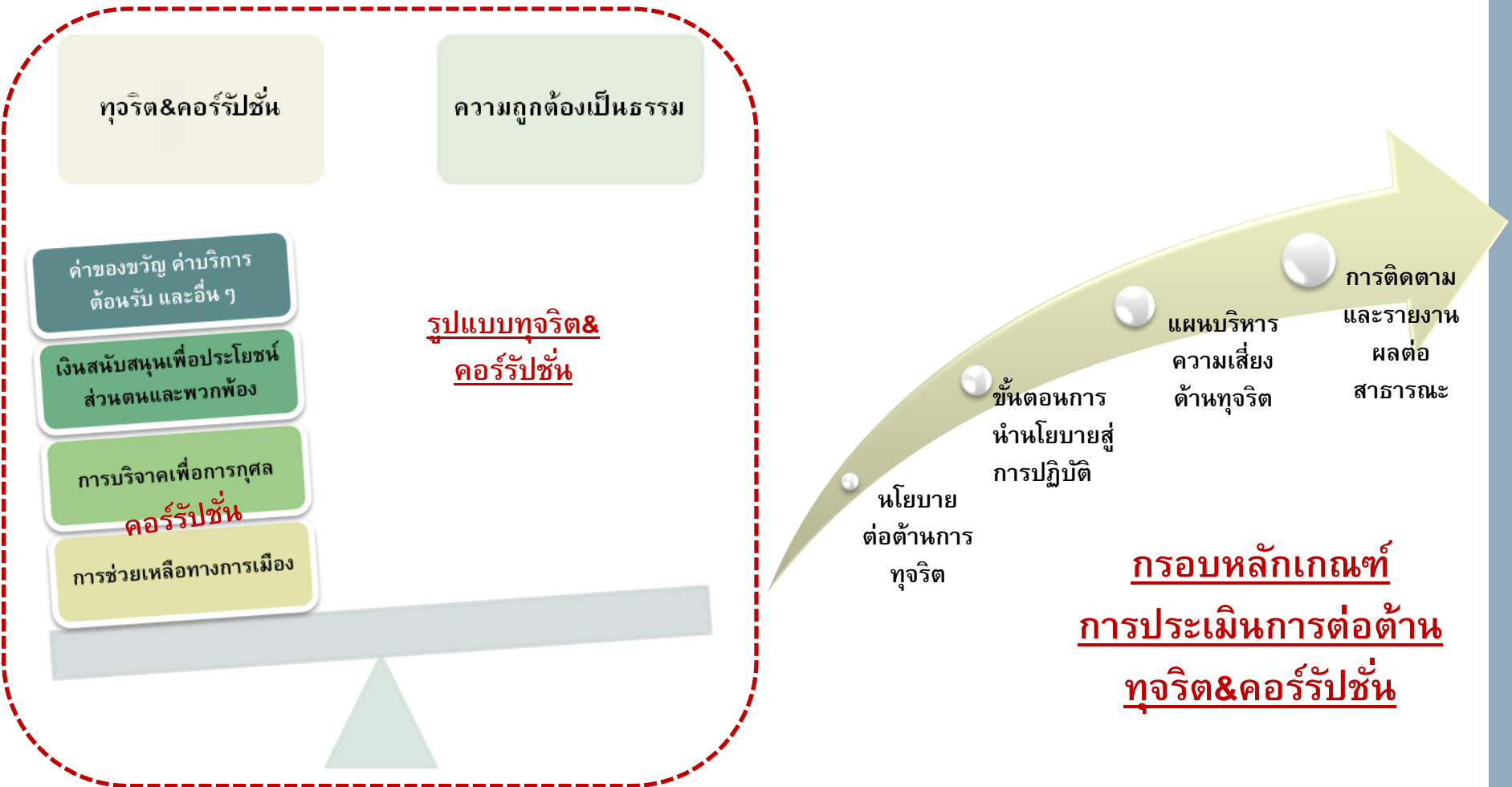
• การคอร์รัปชัน

การกระทำที่ไม่ชอบด้วยกฎหมาย อันเป็นการกระทำชั่วและฉ้อโกง โดยมีเจตนา ที่จะหลีกเลียงกฎหมาย รวมทั้งการกระทำที่ขัดต่อตำแหน่งหน้าที่และสิทธิของผู้อื่น นอกจากนี้ ยังหมายถึงการที่บุคคลใดบุคคลหนึ่งซึ่งประชาชนไว้วางใจ กระทำผิดต่อตำแหน่งหน้าที่ราชการ โดยการรับหรือยอมรับประโยชน์สำหรับตนเองหรือผู้อื่น" (Black Law Dictionary, 1979: p.50)



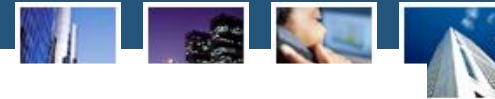


ความสำคัญของการเปิดเผยข้อมูลและความโปร่งใส (ต่อ)

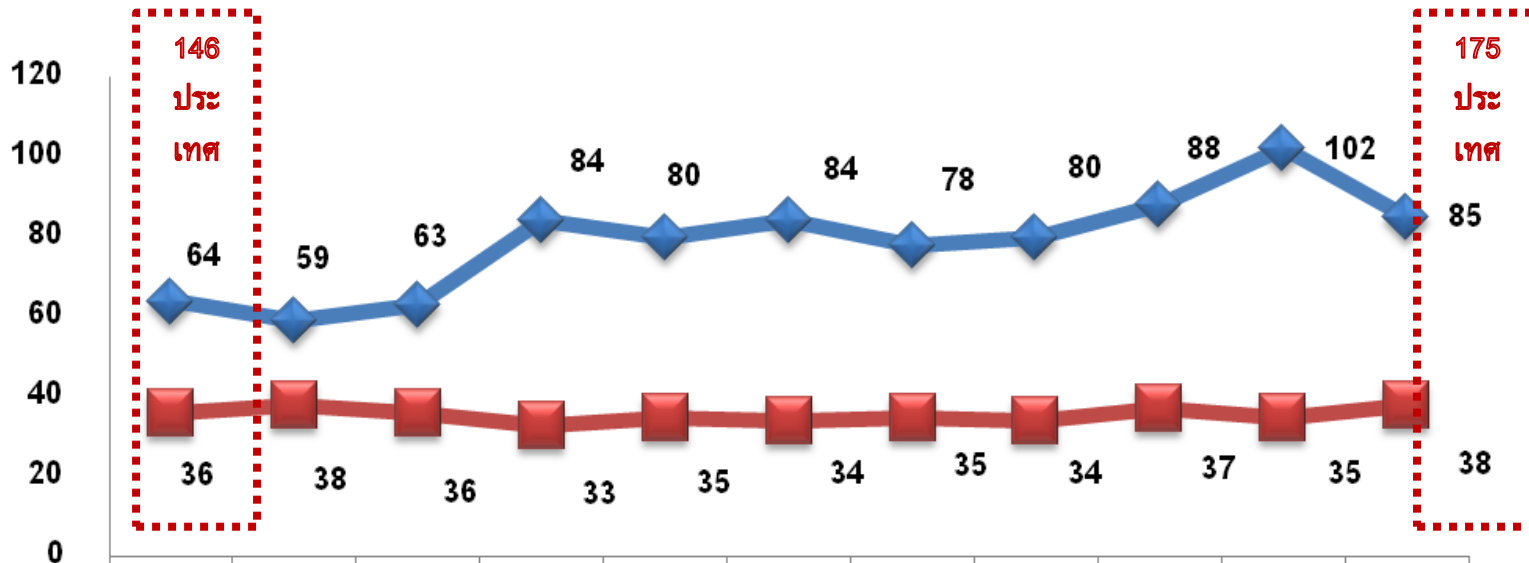




ความสำคัญของการเปิดเผยข้อมูลและความโปร่งใส (ต่อ)



CPI Index 2004-2014



	CPI 2004	CPI 2005	CPI 2006	CPI 2007	CPI 2008	CPI 2009	CPI 2010	CPI 2011	CPI 2012	CPI 2013	CPI 2014
◆ Thai CPI Rank	64	59	63	84	80	84	78	80	88	102	85
■ Thai CPI Score	36	38	36	33	35	34	35	34	37	35	38

อันดับสูงสุด ได้แก่ Denmark : CPI Score = 92
 อันดับสูงสุด ได้แก่ Somalia : CPI Score = 8

อันดับสูงสุดอาเซียน ได้แก่ Singapore (อันดับ 7) : CPI Score = 84
 อันดับสูงสุด ได้แก่ Myanmar (อันดับ 156) : CPI Score = 21





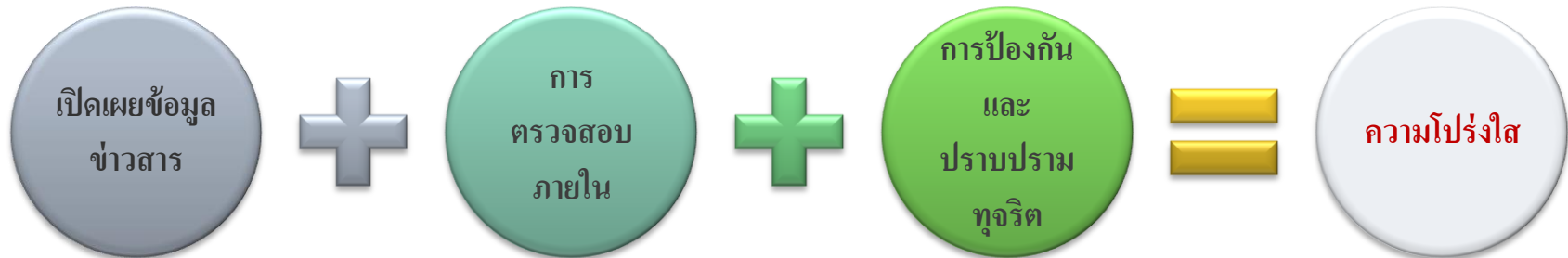
ความหมายของการเปิดเผยข้อมูลและความโปร่งใส



ความโปร่งใสที่ใช้ในการบริหารงาน หมายถึง

- การสร้างความเปิดเผย เปิดโอกาสให้ผู้มีส่วนได้ส่วนเสียทั้งภายในและภายนอกสามารถเข้าถึงข้อมูล
- มีการสื่อสาร การแสดงความรับผิดชอบ พร้อมรับการตรวจสอบ
- มีกระบวนการติดตามและประเมินผลที่ได้รับการยอมรับว่าเที่ยงตรงและเชื่อถือได้

คู่มือแนวทางการสร้างมาตรฐานความโปร่งใสของส่วนราชการ สำนักงาน ก.พ.





กรอบหลักเกณฑ์การประเมินความโปร่งใส



กรอบหลักเกณฑ์การประเมินความโปร่งใส (Transparency) ตามการประเมินคุณธรรมและความโปร่งใสในการดำเนินงานของหน่วยงานภาครัฐ (Integrity & Transparency Assessment: ITA)

- การให้และเปิดเผยข้อมูล
- มาตรฐานการให้บริการ
- เป็นธรรม ไม่เลือกปฏิบัติ
- กฎ/ระเบียบ
- การมีส่วนร่วม
- ผลสัมฤทธิ์การปฏิบัติงาน
- การเข้าถึงข้อมูล

- การตอบสนองข้อร้องเรียน
- ขั้นตอน/ระบบการร้องเรียน
 - ช่องทางการร้องเรียน
 - การแจ้งผลร้องเรียน

การดำเนินงานขององค์กร





กรอบหลักเกณฑ์การประเมินความโปร่งใส (ต่อ)



เกณฑ์ประเมิน

ปี 2558 เพิ่มเติม
ประเด็นพิจารณา
“ระยะเวลาการจัดทำ
และเปิดเผยรายงาน
ประจำปีที่เป็นปัจจุบัน
ของ รส.”



เกณฑ์
การพิจารณา
ประกอบ

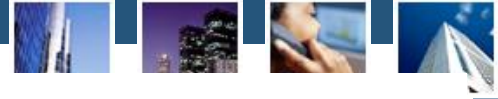
ประเด็นพิจารณา	น้ำหนัก (%)	
	2558	2559
1. บทบาทและการปฏิบัติหน้าที่ของคณะกรรมการ	90	90
1.1 การกำหนดให้มีแผน ทิศทาง กลยุทธ์ นโยบายและเป้าหมายที่สำคัญ	20	20
1.2 การติดตามและทบทวนความเพียงพอของระบบงานที่สำคัญ	10	10
1.3 การดูแลติดตามผลการดำเนินงาน	10	10
1.4 การประเมินผลงานของผู้บริหารระดับสูงและผู้บริหารสูงสุด	10	10
1.5 การบริหารจัดการประชุม คณะกรรมการ/อนุกรรมการ	10	10
1.6 การเปิดเผยข้อมูลและความโปร่งใส	10	10
1.7 การส่งเสริมการดำเนินงานด้าน CG และ CSR	20	20
2. การพัฒนาตนเองของคณะกรรมการ	10	10
2.1 การประเมินตนเองของคณะกรรมการ	6	6
2.2 การส่งเสริมความรู้ ความสามารถ	4	4
รวม	100	100

พิจารณาในกรณีที่มีเหตุการณ์สำคัญขององค์กร (Incident) ที่เกิดขึ้นในรอบปี
และส่งผลกระทบต่อผู้มีส่วนได้ส่วนเสีย
มาพิจารณาหักคะแนนเพิ่มเติม (0.25 -1 คะแนน)



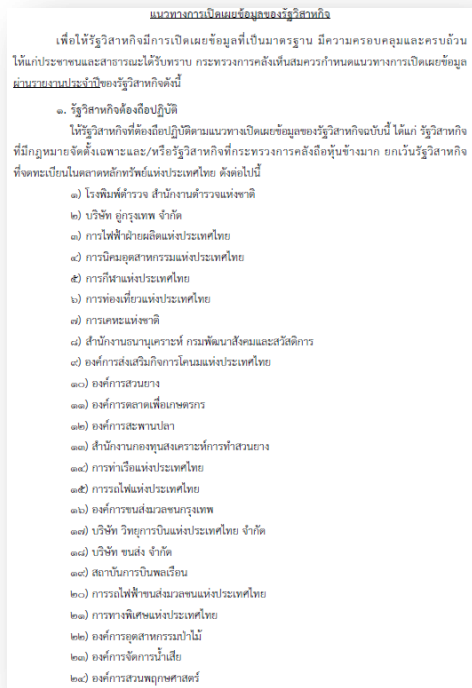


กรอบหลักเกณฑ์การประเมินความโปร่งใส (ต่อ)



เกณฑ์ประเมินบทบาทของ คณะกรรมการรัฐวิสาหกิจ

1.6 การเปิดเผยสารสนเทศและความโปร่งใส (10%)



แนวทางการเปิดเผยข้อมูลของรัฐวิสาหกิจ ของ สำนักงานคณะกรรมการนโยบาย รัฐวิสาหกิจ

๒. กำหนดเวลาในการจัดทำรายงานประจำปี
ให้รัฐวิสาหกิจจัดทำและเปิดเผยรายงานประจำปีให้แล้วเสร็จภายใน ๒ เดือนหลังจากสำนักงาน
การตรวจเงินแผ่นดิน (สตง.) รับรองงบการเงินของสิ้นปีบัญชีรัฐวิสาหกิจ โดยให้เริ่มตั้งแต่รายงานประจำปี
๒๕๕๖ เป็นต้นไป ทั้งนี้ เพื่อไม่ให้เกิดความล่าช้าในการเปิดเผยข้อมูลของรัฐวิสาหกิจต่อสาธารณะ
หากภายหลังจาก ๒ เดือนหลังจากสิ้นปีบัญชีแล้ว สตง. ยังไม่ได้รับรองงบการเงิน ให้รัฐวิสาหกิจจัดทำรายงาน
ประจำปีโดยใช้ตัวเลขในงบการเงินเบื้องต้นที่จัดส่งให้ สตง. จัดทำรายงานประจำปีไปพลางก่อน โดยยังไม่ต้อง
เปิดเผยงบการเงินเบื้องต้นดังกล่าว และเมื่อ สตง. รับรองงบการเงินแล้ว ให้รัฐวิสาหกิจปรับปรุงรายงาน
ทางการเงินต่างๆ ในรายงานประจำปี และเปิดเผยงบการเงินที่ผ่านการรับรองโดยไม่ชักช้า

๓. รูปแบบการเปิดเผยรายงานประจำปี
ให้รัฐวิสาหกิจเปิดเผยรายงานประจำปีผ่าน Website ของรัฐวิสาหกิจ ซึ่งกำหนดเวลาการเปิดเผย
ข้อมูลของรัฐวิสาหกิจจะนับจากวันที่รัฐวิสาหกิจได้เปิดเผยรายงานประจำปีผ่าน Website ของรัฐวิสาหกิจแล้ว
โดยในกรณีที่ สตง. ยังไม่ได้รับรองงบการเงินตามข้อ ๒ ยังไม่ต้องเปิดเผยงบการเงินเบื้องต้น

๔. การกำกับดูแลให้รัฐวิสาหกิจดำเนินการ
เพื่อให้มีระบบการกำกับให้รัฐวิสาหกิจเปิดเผยข้อมูลตามแนวทางการเปิดเผยข้อมูล
ของรัฐวิสาหกิจ ให้กำหนดการจัดทำรายงานประจำปีตามแนวทางการเปิดเผยข้อมูลนี้เป็นตัวชี้วัดในระบบ
ประเมินผลงานรัฐวิสาหกิจ โดยการกำหนดให้เป็นเกณฑ์หนึ่งในการวัดผลการประเมินผลงานของรัฐวิสาหกิจ
ประจำปี ๒๕๕๘ (สำหรับรายงานประจำปี ๒๕๕๗) เป็นต้นไป

๕. ข้อมูลขั้นต่ำที่จะต้องมีในรายงานประจำปี
ข้อมูลขั้นต่ำที่กำหนดให้รัฐวิสาหกิจต้องรายงานในรายงานประจำปี แบ่งเป็น ๒ หมวด ได้แก่
หมวดที่ ๑ ข้อมูลด้านรัฐวิสาหกิจ และหมวดที่ ๒ ข้อมูลด้านธรรมาภิบาล โดยการจัดหัวข้อให้เป็นไป
ตามความเหมาะสมและดุลพินิจของรัฐวิสาหกิจ





กรอบหลักเกณฑ์การประเมินความโปร่งใส (ต่อ)



รายงานประจำปี

- ภาพรวม
- ผลการปฏิบัติงานตามแผน
- การวิเคราะห์ทางการเงิน
- ปัจจัยที่มีอิทธิพล

คำอธิบายและวิเคราะห์ผลการดำเนินงาน (MD&A)

ด้านการเงิน

- การแสดงความรับผิดชอบของคณะกรรมการตรวจสอบ
- ความเห็นผู้สอบบัญชี
- งบการเงิน
- หมายเหตุประกอบงบการเงิน

- ประวัติคณะกรรมการ
- รายละเอียดรายชื่อรัฐวิสาหกิจ/บริษัทที่กรรมการดำรงตำแหน่งกรรมการหรือผู้บริหารระดับสูง
- รายละเอียดข้อมูลหลักทรัพย์ (หุ้น) ที่สำคัญที่เกี่ยวข้องกับรัฐวิสาหกิจที่กรรมการถือครอง
- รายการที่เกี่ยวข้องกัน (Connected Transactions)
- การเข้าประชุม/โครงสร้าง/ค่าตอบแทนกรรมการ
- สภาพธุรกิจ
- นโยบายและกิจกรรมส่งเสริม CG
- ผู้มีส่วนได้เสีย
- นโยบายและกิจกรรม CSR

ด้านที่ไม่ใช่การเงิน

เกณฑ์ประเมินบทบาทของคณะกรรมการรัฐวิสาหกิจ 1.6 การเปิดเผยสารสนเทศและความโปร่งใส (10%)





กรอบหลักเกณฑ์การประเมินความโปร่งใส (ต่อ)

การเปิดเผยรายละเอียดรายชื่อ
รัฐวิสาหกิจและบริษัทที่กรรมการ
ดำรงตำแหน่งในฐานะกรรมการ
หรือผู้บริหารระดับสูง
ในระหว่างปีบัญชี 2558



การเปิดเผยรายละเอียดข้อมูล
หลักทรัพย์ (หุ้น)
ที่สำคัญที่เกี่ยวข้องกับ
รัฐวิสาหกิจที่กรรมการ
ถือครองในระหว่าง
ปีบัญชี 2558



การเปิดเผยรายละเอียด
รายการที่เกี่ยวข้องกัน
(Connected Transactions)



รายละเอียดข้อมูลที่ต้องเปิดเผย

- **จำนวน**รัฐวิสาหกิจและบริษัทที่กรรมการเข้าดำรงตำแหน่งในฐานะกรรมการหรือผู้บริหารระดับสูง
- **รายชื่อ**รัฐวิสาหกิจและบริษัทที่กรรมการเข้าดำรงตำแหน่งในฐานะกรรมการหรือผู้บริหารระดับสูง

รายละเอียดข้อมูลที่ต้องเปิดเผย

- ข้อมูลการถือหลักทรัพย์ (หุ้น) **เฉพาะบริษัทที่อยู่ในธุรกิจปกติ/อุตสาหกรรมหลักหรือธุรกิจหลัก**
- รายชื่อบริษัทที่ถือหลักทรัพย์ (หุ้น) **ในสัดส่วนที่ > ร้อยละ 10 ของจำนวนหุ้นที่มีสิทธิออกเสียงทั้งหมด*** (ผู้ถือหุ้นรายใหญ่ตามนิยามของตลาดหลักทรัพย์แห่งประเทศไทย)

รายละเอียดข้อมูลที่ต้องเปิดเผย

- บุคคลที่อาจมีความขัดแย้งทางผลประโยชน์ และลักษณะความสัมพันธ์ กำหนดให้ระบุ
 - ชื่อบริษัท / ลักษณะการประกอบธุรกิจ และ ลักษณะความสัมพันธ์กับบริษัท
- ข้อมูลรายการระหว่างรัฐวิสาหกิจกับบุคคลที่อาจมีความขัดแย้งทางผลประโยชน์ กำหนดให้ระบุ
 - ชื่อบริษัท/ความสัมพันธ์/รายการที่เกี่ยวข้องกัน และมูลค่าของรายการที่เกี่ยวข้องกัน
- ความจำเป็นและความสมเหตุสมผลของรายการที่เกี่ยวข้องกัน โดยระบุที่มา เหตุผล หรือความจำเป็นของการเกิดรายการที่เกี่ยวข้องกันดังกล่าว
- ขั้นตอนและนโยบายการอนุมัติการทำรายการที่เกี่ยวข้องกัน

มูลค่าหรือขนาดของรายการเกี่ยวข้องกันที่ต้องเปิดเผย

*** 1 ล้านบาท หรือ 0.03% ของ Net Tangible Asset (NTA) (ใช้ค่าที่สูงกว่า) ***
ทั้งนี้ หาก รส. ไม่มีรายการที่เกี่ยวข้องกันดังกล่าวในระหว่างปีบัญชี 2558
ให้ระบุอย่างชัดเจนว่าไม่มีรายการดังกล่าว



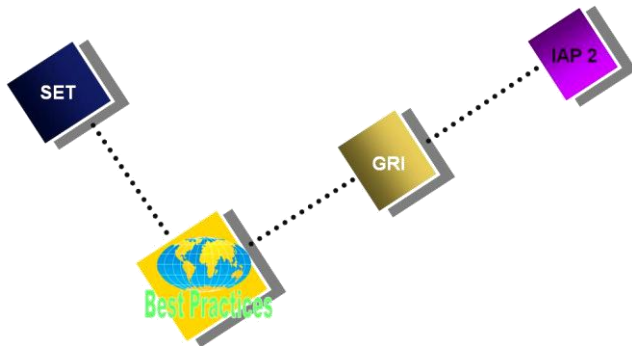


กรอบหลักเกณฑ์การประเมินความโปร่งใส (ต่อ)



Website

- ▶ รายงานประจำปี
- ▶ ข้อมูลโครงการลงทุนที่สำคัญ
- ▶ การจัดซื้อจัดจ้าง
- ▶ การแถลงทิศทางนโยบายขององค์กรโดยผู้บริหาร
- ▶ การดำเนินงานตามนโยบายรัฐ (ถ้ามี)
- ▶ แผนงานที่สำคัญ
- ▶ **นโยบายการกำกับดูแลกิจการที่ดี**
- ▶ **นโยบายการแสดงความรับผิดชอบต่อสังคม**
- ▶ ผลการดำเนินงานทั้งการเงินและไม่ใช้การเงินที่สำคัญ





กรอบหลักการการเปิดเผยและรายงานการพัฒนาเพื่อความยั่งยืน



รายงานผลการดำเนินงานด้านการเงินและไม่ใช่การเงินในรอบปี

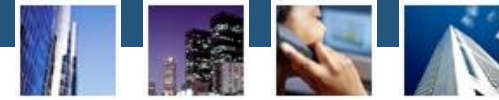


รายงานผลการแสดงความรับผิดชอบต่อสังคมและสิ่งแวดล้อมในรอบปี



รายงานผลการดำเนินงานด้านเศรษฐกิจ สังคม และสิ่งแวดล้อมตามรอบระยะเวลาที่กำหนด





Sustainable development has been defined in many ways, but the most frequently quoted definition is

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs"

— from the World Commission on Environment and Development's (the Brundtland Commission) report Our Common Future (Oxford: Oxford University Press, 1987).

- the concept of **needs**, in particular the essential needs of the world's poor, to which overriding priority should be given; and
- the idea of **limitations** imposed by the state of technology and social organization on the environment's ability to meet present and future needs.“



กรอบหลักกรรมการเปิดเผยและรายงานการพัฒนาเพื่อความยั่งยืน : หลักการพัฒนาความยั่งยืน Tiple Bottom Line



“The triple bottom line focuses corporations not just on the economic value they add, but also on the environmental and social value they add – and destroy. At its narrowest, the term ‘triple bottom line’ is used as a framework for measuring and reporting corporate performance against economic, social and environmental parameters.”

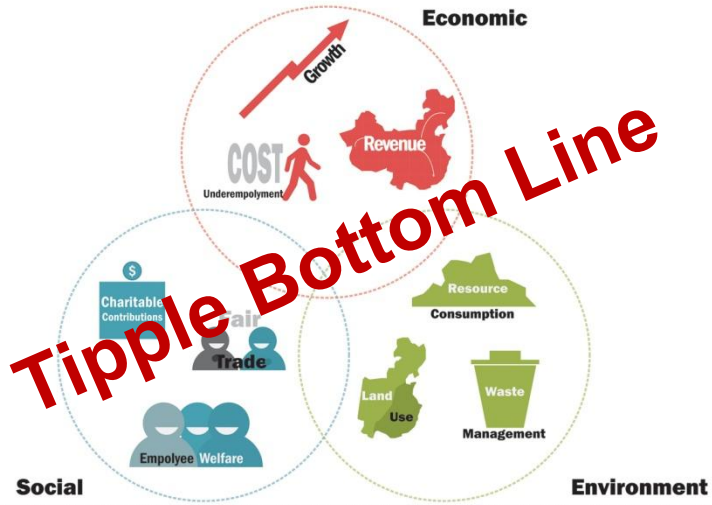
- John Elkington, *The Ecology of Tomorrow's World* (1980)

Business =





กรอบหลักกรรมการเปิดเผยและรายงานการพัฒนาเพื่อความยั่งยืน : หลักการพัฒนาความยั่งยืน Tipple Bottom Line (ต่อ)



Dow Jones Sustainability Indexes

ISO 26000



RobecoSAM 2015 Corporate Sustainability Assessment

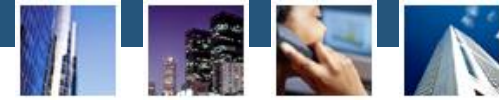
Annual Scoring & Methodology Review
September 2015

CSRI

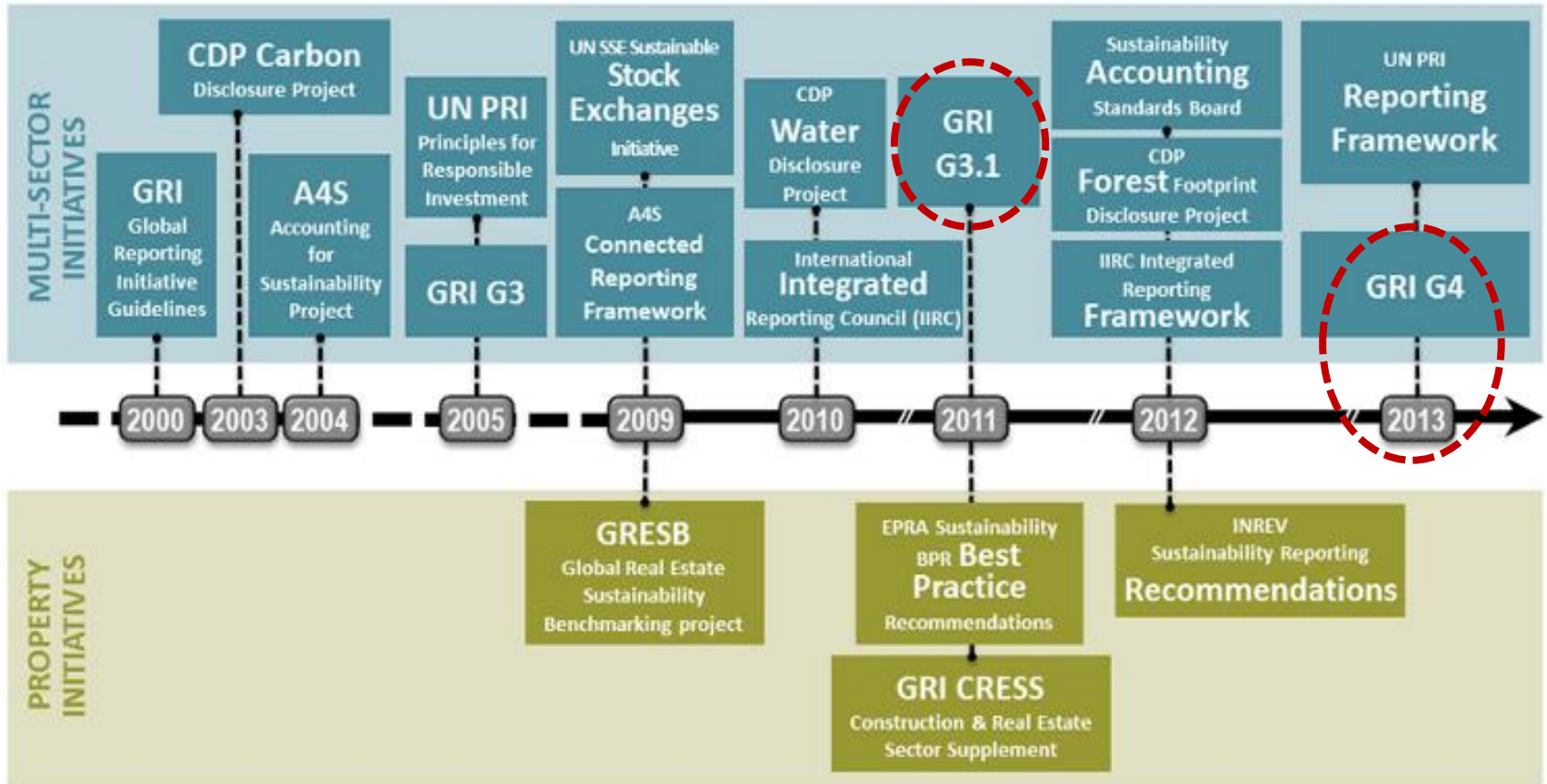




หลักการรายงานความยั่งยืนตาม Global Reporting Initiative



Sustainability Reporting Timeline of GRI





What is GRI Reporting Framework

- ✓ Intended to serve as a generally accepted framework for reporting on an organization's economic, environmental, and social performance
- ✓ Designed for use by organizations of any size, sector, or location
- ✓ Takes into account the practical considerations faced by a diverse range of organizations-from small enterprises to those with extensive and geographically dispersed operations



Purposes of Sustainability Reporting

- ✓ Sustainability Reports can be used for the following purposes, among others:
 - Benchmarking and assessing sustainability performance with respect to laws, norms, codes, performance standards;
 - Demonstrating how the organization influences and is influenced by expectations about sustainable development;
 - Comparing performance within an organization and between different organizations overtime



Benefits of Sustainability Reporting

- ✓ Improving business performance, operational efficiency and cost savings
- ✓ Improving reputation with stakeholders including investors, credit agencies, customers, employees and business partners
- ✓ Increasing brand value and recognition
- ✓ Enhancing risk assessment and management capabilities



Issues on Sustainability Reporting

- ✓ enhancing stakeholder's confidence in;
 - Brand and goodwill
 - Reputation of management and board
 - Quality of governance
 - Strategic direction
 - Sustainability in the form of sustainability strategy, with sustainability reporting and management integrated into the core business operations/ development mission

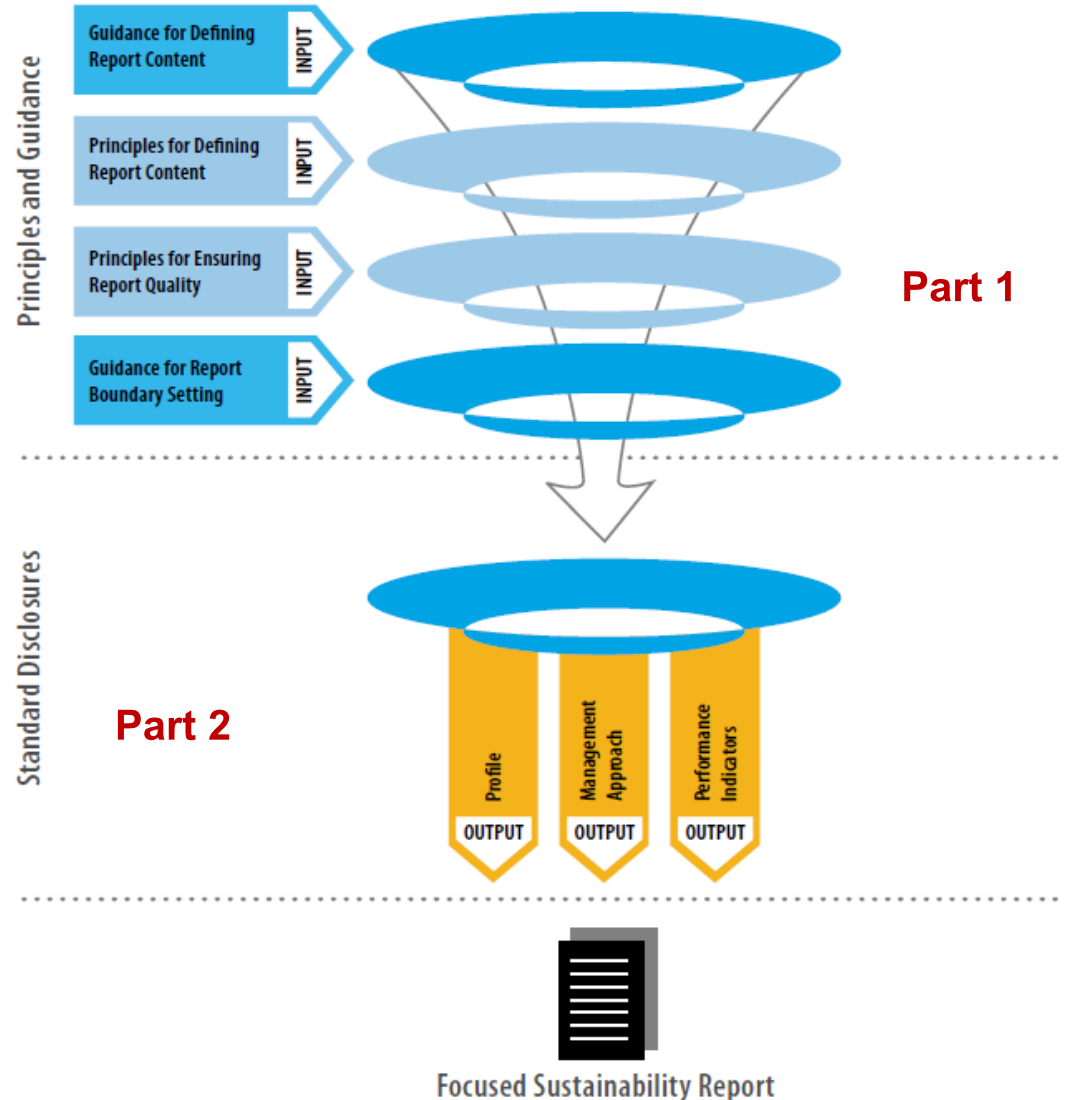


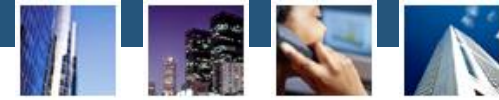
Issues on Sustainability Reporting

- ✓ Stakeholders Communication
- ✓ Companies expected to move beyond just philanthropy to sustainability strategy and manage their overall sustainability impacts and performance
- ✓ Financial report / balance sheet doesn't provide answers on governance, strategy and sustainability – sustainability reporting emerges as complimentary to financial reporting



การประยุกต์หลักการ G3.1 กับการรายงานการพัฒนาความยั่งยืน





❖ Part 1 : Principles for defining report Content

KEY TO UPDATES

XX01 Indicates content introduced in G3.1

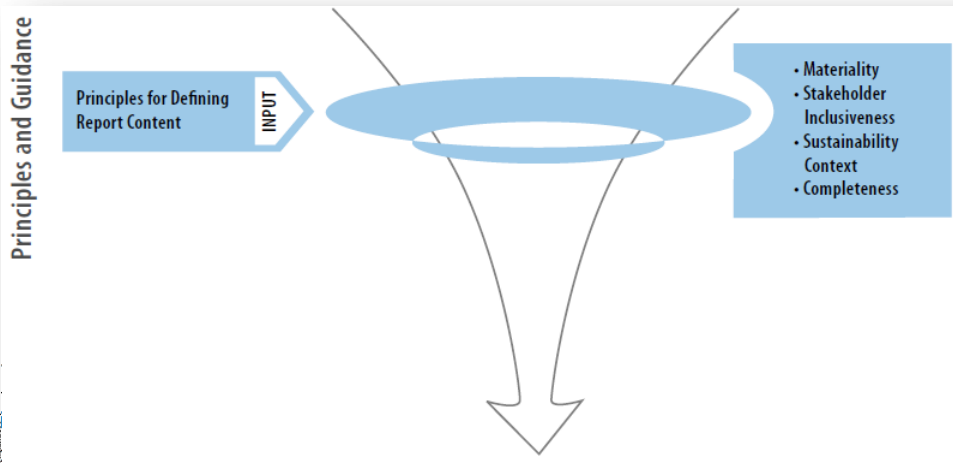
Refer to the G3.1 Guidelines and Indicator Protocols for full details or to the Comparison Tables for an at-a-glance view of the extent of changes applied to G3.1

MATERIALITY The information in a report should cover topics and Indicators that: • reflect the organization's significant economic, environmental, and social impacts, or that • would substantively influence the assessments and decisions of stakeholders.

STAKEHOLDER INCLUSIVENES The reporting organization should identify its stakeholders and explain in the report how it has responded to their reasonable expectations and interests.

SUSTAINABILITY CONTEXT The report should present the organization's performance in the wider context of sustainability.

COMPLETENESS Coverage of the material topics and Indicators and definition of the report boundary should be sufficient to reflect significant economic, environmental, and social impacts and enable stakeholders to assess the reporting organization's performance in the reporting period.





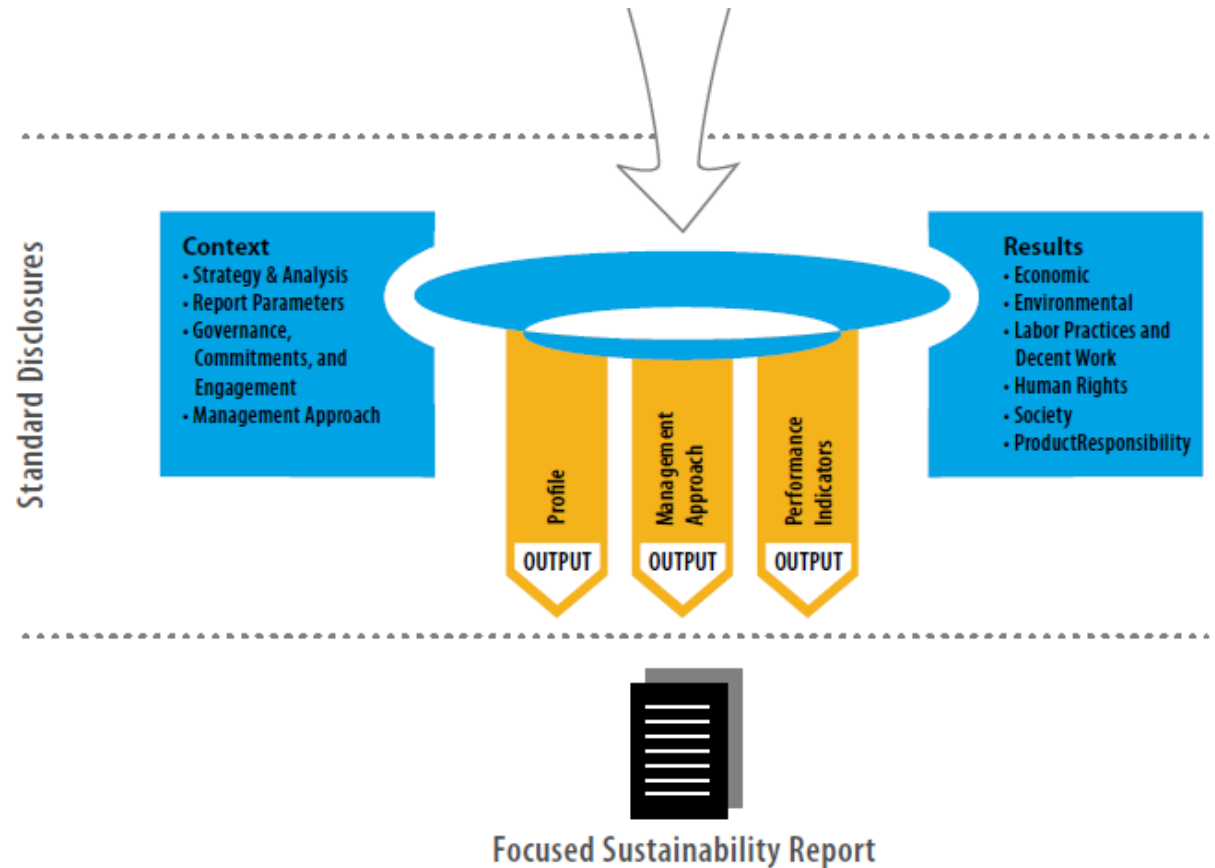
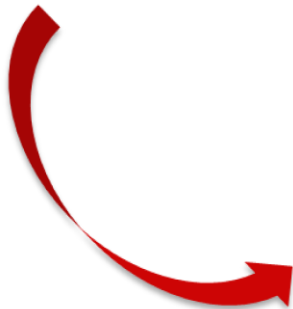
❖ Part 1 : Reporting Principles for Defining Quality





❖ Part 2 : Standard Disclosures

1. Strategy and Profile
2. Management Approach
3. Performance Indicators





การประยุกต์หลักการ G3.1 กับการรายงานการพัฒนาความยั่งยืน (ต่อ)



Part 2 : Standard Disclosures

Standard Disclosures: Profile

Strategy and Analysis

Statement that for most senior decision-makers of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental, and social performance.

The statement should include:

- Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for internationally agreed standards and how they relate to long-term organizational strategy and success;
- Broader trends (e.g., macroeconomic or political) affecting the organization and influencing sustainability priorities;
- Key events, achievements, and failures during the reporting period;
- Views on performance with respect to targets;

3. Report Parameters

Statement that describes the range of reasonable expectations of the organization's stakeholders. The statement should include:

- A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholder rights as defined by national law and the expectations in internationally agreed standards and norms;
- An explanation of the approach to prioritizing these challenges and opportunities;
- Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and
- A description of the main processes in place to address performance and/or relevant changes.

Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:

- A description of the most important risks and opportunities for the organization arising from sustainability trends;
- Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers;
- Table(s) summarizing:
 - Targets, performance against targets, and lessons-learned for the current reporting period; and
 - Targets for the next reporting period and mid-term objectives and goals (i.e., 3-5 years) related to key risks and opportunities;
- Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities.

Organizational Profile

2.1 Name of the organization.

2.2 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.

2.3 Nature of ownership and legal form.

2.4 Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).

2.5 Scale of the reporting organization, including:

- Number of employees;
- Number of operations;
- Net sales (for private sector organizations) or net revenues (for public sector organizations);
- Total capitalization broken down in terms of debt and equity (for private sector organizations); and
- Quantity of products or services provided.

In addition to the above, reporting organizations are encouraged to provide additional information, as appropriate, such as:

- Total assets;
- Beneficial ownership (including identity and percentage of ownership of largest shareholder); and
- Breakdowns by country/region of the following:
 - Sales/revenue by country/region that make up 5 percent or more of total revenues;
 - Costs by countries/regions that make up 5 percent or more of total revenues; and
 - Employees.

2.6 Significant changes during the reporting period regarding size, structure, or ownership including:

- The location of, or changes in operations, including facility openings, closings, and expansions; and
- Changes in share capital structure and other capital formations, maintenance, and alteration operations (for private sector organizations).

2.7 Awards received in the reporting period.

Report Parameters

3.1 Reporting period (e.g., fiscal/calendar year) for emission provided.

3.2 Date of most recent previous report (if any).

3.3 Reporting cycle (annual, biennial, etc.).

3.4 Contact point for questions regarding the report or its contents.

REPORT SCOPE AND BOUNDARY

4.1 Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report.

Include an explanation of how the organization has applied the "Guidance on Defining Report Content", the associated Principles, and the Inclusion Protocol (Applying the Report Content Principles):

4.2 Boundary of the report (i.e., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further information.

4.3 State any specific limitations on the scope or boundary of the report.

If boundary and scope do not address the full range of material economic, environmental, and social impacts of the organization, state the strategy and expected timeline for providing complete coverage.

4.4 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.

4.5 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the completion of the indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocol.

Governance, Commitments, and Engagement

5.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.

Describe the mandate and composition (including number of independent members and/or non-executive members) of the highest governance body and its committees, and include each individual's position and any direct responsibility for economic, social, and environmental performance.

Report the percentage of individuals by gender within the organization's highest governance body and its committees, broken down by age group and minority group membership and other indicators of diversity. Refer to definitions of age and minority group in the Indicator Protocol for LA1 and note that the information reported under G3.1 can be cross-referenced against that reported for LA1.

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management) and the reasons for this arrangement.

4.3 For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.

State how the organization defines "independent" and "non-executive". This element applies only for organizations that have unitary board structures. See the glossary for a definition of "independent".

4.4 Mechanisms for shareholders and employees to provide recommendations or opinions to the highest governance body.

Include reference to processes regarding:

- The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and
- Informing and consulting employees about the working relationships with formal representation bodies such as organization-level "work councils" and representation of employees in the highest governance body.

Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.

4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).

4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.

4.7 The following disclosure items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.

4.8 List of stakeholder groups engaged by the organization.

Examples of stakeholder groups are:

- Civil society;
- Customers;
- Local Communities;
- Shareholders and providers of capital;
- Suppliers; and
- Employees, other workers, and their trade unions.

4.9 Basis for identification and selection of stakeholders with whom to engage.

This includes the organization's process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.

4.10 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

This could include surveys, focus groups, community panels, corporate advisory panels, written communications, management/union structures, and other vehicles. The organization should track whether any of the engagement was undertaken specifically as part of the report preparation process.

4.11 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to these key topics and concerns, including through its reporting.

4. Governance, Commitments, and Engagement

1. Strategy and Analysis

2. Organizational Profile





การประยุกต์หลักการ G3.1 กับการรายงานการพัฒนาความยั่งยืน (ต่อ)



Standard Disclosures

1. Strategy and Analysis

Standard Disclosures: Profile		GRI CONCEPT INDEX	
Strategy and Analysis		201	202
<p>1.1 Statement both the most senior decision-maker of the organization (e.g., CEO, chair), or equivalent senior position) about the relevance of sustainability to the organization and its strategy.</p> <p>The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental, and social performance. The statement should include:</p> <ul style="list-style-type: none"> Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for internationally agreed standards and how they relate to long-term organizational strategy and success; Broader trends (e.g., macroeconomic or political) affecting the organization and influencing sustainability priorities; Key events, achievements, and failures during the reporting period; Views on performance with respect to targets; Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years; and Other items pertaining to the organization's strategic approach. <p>The reporting organization should provide two concise narrative sections on key impacts, risks, and opportunities.</p> <p>Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally agreed standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:</p> <ul style="list-style-type: none"> A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally agreed standards and norms; An explanation of the approach to prioritizing these challenges and opportunities; Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and A description of the main processes in place to address performance and/or relevant changes. <p>Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:</p> <ul style="list-style-type: none"> A description of the most important risks and opportunities for the organization arising from sustainability trends; Prioritization of key sustainability topics at risk and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers; Materiality assessment; <ul style="list-style-type: none"> Targets, performance against targets, and lessons learned for the current reporting period; and Targets for the next reporting period and mid-term objectives and goals (e.g., 3-5 years) related to key risks and opportunities. Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities. 	<p>2.1 Number of countries where the organization operates during the reporting period.</p> <p>2.2 Significant changes during the reporting period regarding size, structure, or ownership including:</p> <ul style="list-style-type: none"> The location of, or changes in operations, including facility openings, closings, and expansions; and Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). <p>2.3 Awards received in the reporting period.</p>	<p>2.10 Table identifying the location of the Standard</p>	<p>Confirms provision status.</p> <p>in of across the organization in different departments/units; and internationally agreed standards.</p> <p>is of the highest governance body for the organization's identification and set of economic, environmental, and financial, including relevant risks and lines, and adherence or compliance with fully agreed standards, codes of conduct, policies, and procedures which the highest governance body uses to monitor and improve sustainability performance.</p> <p>for evaluating the highest governance performance, particularly with respect to environmental, and social performance.</p> <p>INITIATIVES TO EXTERNAL INITIATIVES</p> <p>of of whether and how the precautionary principle is addressed by the organization.</p> <p>of the Rio Principles introduced the same approach. A response to 4.1.1 involves the organization's approach to generate in operational planning or the development and introduction of new products, developed economic, environmental, financial, or other initiatives to organization activities or operations.</p> <p>in of adoption, countries/operations where applied, and the scope of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.</p> <p>4.1.8 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> Has positions in governance bodies; Participates in projects or committees; Provides substantive funding beyond routine membership dues; or Views membership as strategic. <p>This refers primarily to memberships maintained at the organizational level.</p> <p>STAKEHOLDER ENGAGEMENT</p> <p>The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.</p> <p>4.2.1 List of stakeholder groups engaged by the organization.</p> <p>Examples of stakeholder groups are:</p> <ul style="list-style-type: none"> Civil society; Customers; Local Communities; Shareholders and providers of capital; Suppliers; and Employees, other workers, and their trade unions. <p>4.2.2 Basis for identification and selection of stakeholders with which to engage.</p> <p>This includes the organizational process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.</p> <p>4.2.3 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.</p> <p>This could include surveys, focus groups, community panels, corporate advisory panels, written communications, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.</p> <p>4.2.4 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to these key topics and concerns, including through its reporting.</p>
<p>1.2 Description of key impacts, risks, and opportunities.</p> <p>The reporting organization should provide two concise narrative sections on key impacts, risks, and opportunities.</p> <p>Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally agreed standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:</p> <ul style="list-style-type: none"> A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally agreed standards and norms; An explanation of the approach to prioritizing these challenges and opportunities; Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and A description of the main processes in place to address performance and/or relevant changes. <p>Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:</p> <ul style="list-style-type: none"> A description of the most important risks and opportunities for the organization arising from sustainability trends; Prioritization of key sustainability topics at risk and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers; Materiality assessment; <ul style="list-style-type: none"> Targets, performance against targets, and lessons learned for the current reporting period; and Targets for the next reporting period and mid-term objectives and goals (e.g., 3-5 years) related to key risks and opportunities. Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities. 	<p>3.1 Significant changes during the reporting period regarding size, structure, or ownership including:</p> <ul style="list-style-type: none"> The location of, or changes in operations, including facility openings, closings, and expansions; and Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). <p>3.2 Awards received in the reporting period.</p>	<p>3.10 Table identifying the location of the Standard</p>	<p>Confirms provision status.</p> <p>in of across the organization in different departments/units; and internationally agreed standards.</p> <p>is of the highest governance body for the organization's identification and set of economic, environmental, and financial, including relevant risks and lines, and adherence or compliance with fully agreed standards, codes of conduct, policies, and procedures which the highest governance body uses to monitor and improve sustainability performance.</p> <p>for evaluating the highest governance performance, particularly with respect to environmental, and social performance.</p> <p>INITIATIVES TO EXTERNAL INITIATIVES</p> <p>of of whether and how the precautionary principle is addressed by the organization.</p> <p>of the Rio Principles introduced the same approach. A response to 4.1.1 involves the organization's approach to generate in operational planning or the development and introduction of new products, developed economic, environmental, financial, or other initiatives to organization activities or operations.</p> <p>in of adoption, countries/operations where applied, and the scope of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.</p> <p>4.1.8 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> Has positions in governance bodies; Participates in projects or committees; Provides substantive funding beyond routine membership dues; or Views membership as strategic. <p>This refers primarily to memberships maintained at the organizational level.</p> <p>STAKEHOLDER ENGAGEMENT</p> <p>The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.</p> <p>4.2.1 List of stakeholder groups engaged by the organization.</p> <p>Examples of stakeholder groups are:</p> <ul style="list-style-type: none"> Civil society; Customers; Local Communities; Shareholders and providers of capital; Suppliers; and Employees, other workers, and their trade unions. <p>4.2.2 Basis for identification and selection of stakeholders with which to engage.</p> <p>This includes the organizational process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.</p> <p>4.2.3 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.</p> <p>This could include surveys, focus groups, community panels, corporate advisory panels, written communications, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.</p> <p>4.2.4 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to these key topics and concerns, including through its reporting.</p>
<p>2.1 Name of the organization.</p>	<p>2.2 Significant changes during the reporting period regarding size, structure, or ownership including:</p> <ul style="list-style-type: none"> The location of, or changes in operations, including facility openings, closings, and expansions; and Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). <p>2.3 Awards received in the reporting period.</p>	<p>2.10 Table identifying the location of the Standard</p>	<p>Confirms provision status.</p> <p>in of across the organization in different departments/units; and internationally agreed standards.</p> <p>is of the highest governance body for the organization's identification and set of economic, environmental, and financial, including relevant risks and lines, and adherence or compliance with fully agreed standards, codes of conduct, policies, and procedures which the highest governance body uses to monitor and improve sustainability performance.</p> <p>for evaluating the highest governance performance, particularly with respect to environmental, and social performance.</p> <p>INITIATIVES TO EXTERNAL INITIATIVES</p> <p>of of whether and how the precautionary principle is addressed by the organization.</p> <p>of the Rio Principles introduced the same approach. A response to 4.1.1 involves the organization's approach to generate in operational planning or the development and introduction of new products, developed economic, environmental, financial, or other initiatives to organization activities or operations.</p> <p>in of adoption, countries/operations where applied, and the scope of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.</p> <p>4.1.8 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> Has positions in governance bodies; Participates in projects or committees; Provides substantive funding beyond routine membership dues; or Views membership as strategic. <p>This refers primarily to memberships maintained at the organizational level.</p> <p>STAKEHOLDER ENGAGEMENT</p> <p>The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.</p> <p>4.2.1 List of stakeholder groups engaged by the organization.</p> <p>Examples of stakeholder groups are:</p> <ul style="list-style-type: none"> Civil society; Customers; Local Communities; Shareholders and providers of capital; Suppliers; and Employees, other workers, and their trade unions. <p>4.2.2 Basis for identification and selection of stakeholders with which to engage.</p> <p>This includes the organizational process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.</p> <p>4.2.3 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.</p> <p>This could include surveys, focus groups, community panels, corporate advisory panels, written communications, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.</p> <p>4.2.4 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to these key topics and concerns, including through its reporting.</p>

- ✓ ข้อมูลทิศทางความยั่งยืนของผู้ในระดับสูง
- ✓ คำอธิบายเกี่ยวกับผลกระทบความเสี่ยง และโอกาสหลักด้านความยั่งยืน





การประยุกต์หลักการ G3.1 กับการรายงานการพัฒนาความยั่งยืน (ต่อ)



Standard Disclosures

Standard Disclosures: Profile		on country basis	Control from previous section.
<p>Strategy and Analysis</p> <p>1.1 Statement from the most senior decision-maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.</p> <p>The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental, and social performance. The statement should include:</p> <ul style="list-style-type: none"> Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for internationally agreed standards and how they relate to long-term organizational strategy and success; Broader trends (e.g., macroeconomic or political) affecting the organization and influencing sustainability priorities; Key events, achievements, and failures during the reporting period; Views on performance with respect to targets; Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years; and Other items pertaining to the organization's strategic approach. <p>1.2 Description of key impacts, risks, and opportunities. The reporting organization should provide two concise narrative sections on key impacts, risks, and opportunities.</p> <p>Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally agreed standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:</p> <ul style="list-style-type: none"> A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally agreed standards and norms; An explanation of the approach to prioritizing these challenges and opportunities; Key conclusions about progress in addressing these risks and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and A description of the main processes in place to address performance and/or relevant changes. <p>Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:</p> <ul style="list-style-type: none"> A description of the most important risks and opportunities for the organization arising from sustainability trends; Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers; Tabular summarizing: <ul style="list-style-type: none"> Targets, performance against targets, and lessons learned for the current reporting period; and Targets for the next reporting period and mid-term objectives and goals (i.e., 3-5 years) related to key risks and opportunities. Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities. 	<p>3.3 Number of countries where the organization operates, and names of countries with either major</p>	<p>3.10 Table identifying the location of the Standard Disclosures in the report. Identify the page numbers</p>	<p>Control from previous section.</p> <ul style="list-style-type: none"> Are applied across the organization in different standards, once body for ethical and moral, and want risks and compliance with codes of conduct, global governance, and governance with respect to performance.

เช่น

- ✓ ชื่อองค์กร
- ✓ ตราผลิตภัณฑ์ สินค้า และหรือบริการ
- ✓ โครงสร้างการปฏิบัติงานขององค์กร สาขา คู่ค้า
- ✓ สถานที่ตั้งสำนักงานใหญ่
- ✓ จำนวนประเทศที่องค์กรปฏิบัติงาน ชื่อประเทศที่ดำเนินการหลัก หรือที่เกี่ยวข้องกับความยั่งยืน
- ✓ ขนาดกิจการ เป็นต้น

2.Organization al Profile

Organizational Profile





การประยุกต์หลักการ G3.1 กับการรายงานการพัฒนาความยั่งยืน (ต่อ)



Standard Disclosures

Standard Disclosures: Profile

Strategy and Analysis

1.1 Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental, and social performance. The statement should include:

- Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for internationally agreed standards and how they relate to long-term organizational strategy and success;
- Broader trends (e.g., macroeconomic or political) affecting the organization and influencing sustainability priorities;
- Key events, achievements, and failures during the reporting period;
- Views on performance with respect to targets;

3. Report Parameters

standards. This should include the range of reasonable expectations of the organization's stakeholders. This should include:

- A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national law and the expectations in internationally agreed standards and norms;
- An explanation of the approach to prioritizing these challenges and opportunities;
- Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and
- A description of the main processes in place to address performance and/or relevant changes.

Section Two should focus on the impact of sustainability trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial stakeholders or that could become so in the future. Section Two should include the following:

- A description of the most important risks and opportunities for the organization arising from sustainability trends;
- Prioritization of key sustainability topics in risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value-driver;
- Table(s) summarizing:
 - Targets, performance against targets, and lessons learned for the current reporting period; and
 - Targets for the next reporting period and mid-term objectives and goals (e.g., 3-5 years) related to key risks and opportunities.
- Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities.

Organizational Profile

3.1 Name of the organization.

3.2 Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.

3.3 Nature of ownership and legal form.

3.7 Markets served including geographic breakdown, sectors served, and types of customers/beneficiaries.

3.8 Scale of the reporting organization, including:

- Number of employees;
- Number of operations;
- Net sales (for private sector organizations) or net revenues (for public sector organizations);
- Total organization broken down in terms of debt and equity (for private sector organizations); and
- Quantity of products or services provided.

In addition to the above, reporting organizations are encouraged to provide additional information, as appropriate, such as:

- Total assets;
- Beneficial ownership (including identity and percentage of ownership of largest shareholders); and
- Breakdowns by country/region of the following:
 - Sales/revenues by country/regions that make up 5 percent or more of total revenue;
 - Costs by country/regions that make up 5 percent or more of total revenue; and
 - Employees.

3.9 Significant changes during the reporting period regarding size, structure, or ownership including:

- The location of, or changes in operations, including facility openings, closings, and expansions; and
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).

3.10 Awards received in the reporting period.

Report Parameters

3.1 Reporting period (e.g., fiscal/calendar year) for information provided.

3.2 Date of most recent previous report (if any).

3.3 Reporting cycle (annual, biennial, etc).

3.4 Contact point for questions regarding the report or its content.

3.5 Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report.

Include an explanation of how the organization has applied the "Guidance on Defining Report Content", the associated Principles and the Technical Protocol: Applying the Report Content Principles.

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, etc.). See GRI Boundary Protocol for further guidance.

3.7 State any specific limitations on the scope or boundary of the report.

If boundary and scope do not address the full range of material economic, environmental, and social impacts of the organization, state the strategy and projected timeline for providing complete coverage.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.

3.9 Data measurement techniques and the basis of calculations, including assumptions and techniques underlying estimations applied to the completion of the indicators and other information in the report.

3.10 Explain any decisions not to supply or to substantially diverge from the GRI Indicator Protocol.

3.10 Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found:

- Strategy and Analysis 1.1 – 1.2;
- Organizational Profile 2.1 – 2.10;

3.11 Confirm previous section.

- As applied across the organization in different regions and departments/units; and
- Relate to internationally agreed standards.

3.12 Procedures of the highest governance body for

เช่น

✓ ประวัติรายงาน

✓ ขอบเขตและกรอบการรายงาน เช่น

- กระบวนการกำหนดเนื้อหา รายงาน กรอบ

ของกรอบของรายงาน เทคนิคการวัดผลข้อมูล

และฐานการคำนวณ และการเปลี่ยนแปลงที่

สำคัญจากรายงานฉบับก่อน เป็นต้น

✓ ธรรมชาติเนื้อหาของ GRI

✓ การรับรอง เป็นต้น

3.11 Informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils', and representation of employees in the highest governance body.

Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.

3.12 Linkage between compensation for members of the highest governance body, senior manager, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).

3.13 Processes in place for the highest governance body to ensure conflicts of interest are avoided.

3.14 stakeholder groups, and for defining the groups with which to engage and not to engage.

3.15 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

This could include surveys, focus groups, community panels, corporate advisory panels, written communication, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.

3.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to these key topics and concerns, including through its reporting.





การประยุกต์หลักการ G3.1 กับการรายงานการพัฒนาความยั่งยืน (ต่อ)



Standard Disclosures

Standard Disclosures: Profile

Strategy and Analysis

เช่น

✓ ธรรมชาติ

- โครงสร้างการกำกับดูแลองค์กร
- กลไกสำหรับผู้ถือหุ้นและพนักงานให้ข้อเสนอแนะแก่คณะกรรมการ
- ความเชื่อมโยงระหว่างการให้คำตอบแทนของคณะกรรมการ บริหารระดับสูง และผลการดำเนินงานขององค์กรด้านธุรกิจ สังคม และสิ่งแวดล้อม
- ขั้นตอนที่คณะกรรมการใช้ควบคุมติดตามผลงานด้านเศรษฐกิจ สังคม และสิ่งแวดล้อม
- ✓ สัญญาที่องค์กรตกลงที่จะดำเนินการร่วมกับองค์กรภายนอก
- ✓ การมีส่วนร่วมของผู้มีส่วนได้เสีย เป็นต้น

4. Governance, Commitments, and Engagement

Governance, Commitments, and Engagement

ISSUE	DISCLOSURE
4.10	Table identifying the location of the Standard Disclosures in the report. Identify the page or web-link where the following can be found: <ul style="list-style-type: none"> - Strategy and Analysis 1.1 – 1.2; - Organizational Profile 2.1 – 2.30; - Report Parameters 3.1 – 3.13; - Governance, Commitments, and Engagement 4.1 – 4.12; - Disclosure of Management Approach, process and Key Performance Indicators; - Any GRI Additional Indicators that were included in the report; - Any GRI Sector Supplement Indicators included in the report.
4.11	4.11.1 The organization's approach to risk management and introduction of new products. 4.11.2 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply. 4.11.3 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: <ul style="list-style-type: none"> - Has positions in governance bodies; - Participates in projects or committees; - Provides substantive funding beyond routine membership dues; or - Views membership as a strategic. This refers primarily to memberships maintained at the organizational level. STAKEHOLDER ENGAGEMENT The following Disclosure items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report. 4.11.4 List of stakeholder groups engaged by the organization. Examples of stakeholder groups are: <ul style="list-style-type: none"> - Civil society; - Customers; - Local Communities; - Shareholders and providers of capital; - Suppliers; and - Employees, other workers, and their trade unions. 4.11.5 Basis for identification and selection of stakeholders with whom to engage. This includes the organizational process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage. 4.11.6 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. This could include surveys, focus groups, community panels, corporate advisory panels, written communications, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process. 4.11.7 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.
4.12	4.12 Governance structure of the organization, including commitments under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. Describe the mandate and composition (including number of independent members and/or non-executive members) of the highest governance body and its committees, and include each individual's position and any direct responsibility for economic, social, and environmental performance. Report the percentage of individuals by gender within the organization's highest governance body and its committees, broken down by age group and minority group membership and other indicators of diversity. Refer to definitions of age and minority group in the Indicator Protocol for LA.3 and note that the information reported under 4.3 can be cross-referenced against that reported for LA.2. 4.13 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management) and the reasons for that arrangement. 4.14 For organizations that have a unitary board structure, table the number and gender of members of the highest governance body that are independent and/or non-executive members. State how the organization defines "independent" and "non-executive." This element applies only for organizations that have unitary board structures. See the glossary for a definition of "independent." 4.15 Mechanisms for stakeholders and employees to provide recommendations or direction to the highest governance body. Include reference to processes regarding: <ul style="list-style-type: none"> - The use of shareholder resolutions or other mechanisms for enabling minority stakeholders to express opinions to the highest governance body; and - Informing and consulting employees about the working relationships with formal representation bodies such as organization level work councils, and representation of employees in the highest governance body. Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period. 4.16 Linkage between recommendations from members of the highest governance body, senior manager, and executives (including departure arrangements), and the organization's performance (including social and environmental performance). 4.17 Processes in place for the highest governance body to ensure conflicts of interest are avoided.





การประยุกต์หลักการ G3.1 กับการรายงานการพัฒนาความยั่งยืน (ต่อ)



Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	Profile Disclosures OUTPUT	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	
	Disclosures on Management Approach OUTPUT	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	Performance Indicators & Sector Supplement Performance Indicators OUTPUT	Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment.**		Report fully on a minimum of any 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.***		Respond on each core and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	
							Report Externally Assured

* Sector supplement in final version

** Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Guidelines

*** Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 20 must be from the original GRI Guidelines





G3.1 → Materiality → G4 More Materiality

- the GRI G4 Guidelines emphasis *the importance of an effective materiality process* to determine the issues that really matter to an organization and its stakeholders *helping the reader understand the rationale behind the inclusion, or exclusion, of certain issues.*
- G4 will *require information on where in the company's value chain these issues occur and the stakeholders engaged to determine the importance of each.*

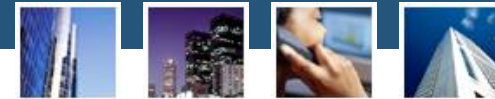
G4 is aimed to meet the needs of broader stakeholders not only the needs of needs of investors, regulators and shareholders.



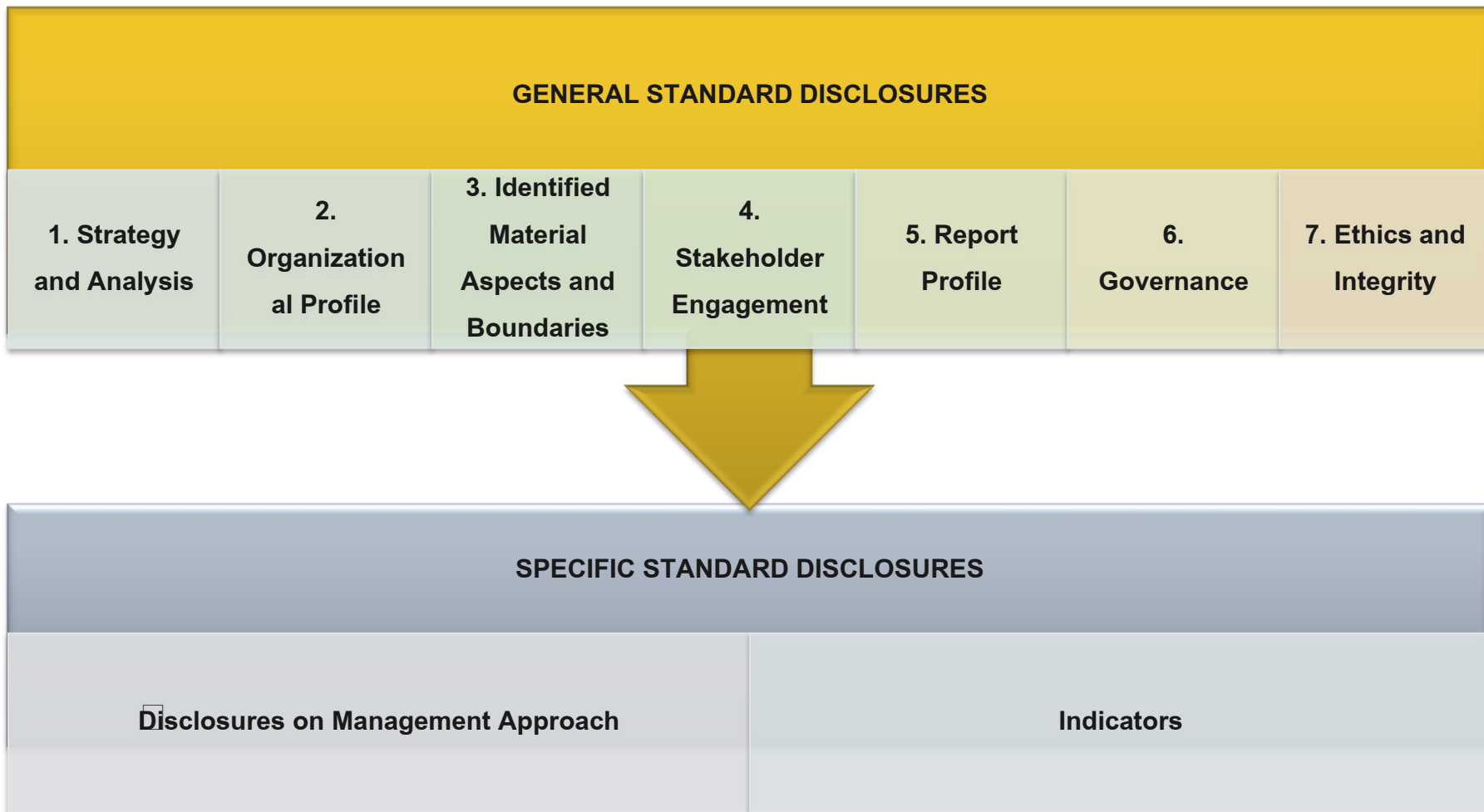
G3.1



G4

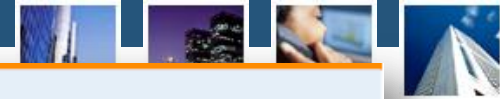


❖ STANDARD DISCLOSURES





หลักการรายงานความยั่งยืนตาม Global Reporting Initiative (G4) (ต่อ)



STANDARD DISCLOSURES : G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW



Category	Economic	Environmental
Aspects ^{III}	<ul style="list-style-type: none"> • Economic Performance • Market Presence • Indirect Economic Impacts • Procurement Practices 	<ul style="list-style-type: none"> • Materials • Energy • Water • Biodiversity • Emissions • Effluents and Waste • Products and Services • Compliance • Transport • Overall • Supplier Environmental Assessment • Environmental Grievance Mechanisms

Category	Social			
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility
Aspects ^{III}	<ul style="list-style-type: none"> • Employment • Labor/Management Relations • Occupational Health and Safety • Training and Education • Diversity and Equal Opportunity • Equal Remuneration for Women and Men • Supplier Assessment for Labor Practices • Labor Practices Grievance Mechanisms 	<ul style="list-style-type: none"> • Investment • Non-discrimination • Freedom of Association and Collective Bargaining • Child Labor • Forced or Compulsory Labor • Security Practices • Indigenous Rights • Assessment • Supplier Human Rights Assessment • Human Rights Grievance Mechanisms 	<ul style="list-style-type: none"> • Local Communities • Anti-corruption • Public Policy • Anti-competitive Behavior • Compliance • Supplier Assessment for Impacts on Society • Grievance Mechanisms for Impacts on Society 	<ul style="list-style-type: none"> • Customer Health and Safety • Product and Service Labeling • Marketing Communications • Customer Privacy • Compliance





หลักการรายงานความยั่งยืนตาม Global Reporting Initiative (G4) (ต่อ)



STANDARD DISCLOSURES : G4 GENERAL STANDARD DISCLOSURES OVERVIEW

STRATEGY AND ANALYSIS											
G4-1	G4-2										
ORGANIZATIONAL PROFILE											
G4-3	G4-4	G4-5	G4-6	G4-7	G4-8	G4-9	G4-10	G4-11	G4-12	G4-13	
	G4-14	G4-15	G4-16				UNGC	OECD/UNGC			
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES											
G4-17	G4-18	G4-19	G4-20	G4-21	G4-22	G4-23					
STAKEHOLDER ENGAGEMENT											
G4-24	G4-25	G4-26	G4-27								
REPORT PROFILE											
G4-28	G4-29	G4-30	G4-31	G4-32	G4-33						
GOVERNANCE											
G4-34	G4-35	G4-36	G4-37	G4-38	G4-39	G4-40	G4-41	G4-42	G4-43	G4-44	
G4-45	G4-46	G4-47	G4-48	G4-49	G4-50	G4-51	G4-52	G4-53	G4-54	G4-55	
ETHICS AND INTEGRITY											
G4-56	G4-57	G4-58									

เช่น

- ข้อความจากผู้บริหารระดับสูงเกี่ยวกับกลยุทธ์และการดำเนินงานด้านความยั่งยืนในองค์กร
- การระบุเกี่ยวกับผลกระทบ ความเสี่ยงและโอกาสด้านความยั่งยืนที่สำคัญที่ และผลกระทบต่อผู้มีส่วนได้เสีย
- ชื่อองค์กร
- ตราสินค้า ผลิตภัณฑ์ และบริการ
- สถานที่ตั้งของสำนักงานใหญ่
- ลักษณะความเป็นเจ้าของและรูปแบบทางกฎหมาย
- ขนาดองค์กร
- ห่วงโซ่อุปทานขององค์กร
- การเปลี่ยนแปลงที่สำคัญระหว่างช่วงที่มีการรายงาน เช่น การเปลี่ยนขนาด โครงสร้าง ความเป็นเจ้าของ และห่วงโซ่อุปทาน เป็นต้น

LEGEND

	General Standard Disclosures		Required General Standard Disclosures for both 'in accordance' criteria options		OECD Linkage to OECD Guidelines for Multi-national Enterprises		UNGC Linkage to UN Global Compact 'Ten Principles'
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หลักการรายงานความยั่งยืนตาม Global Reporting Initiative (G4) (ต่อ)

STANDARD DISCLOSURES : G4 SPECIFIC STANDARD DISCLOSURES OVERVIEW

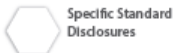
DISCLOSURES ON MANAGEMENT APPROACH					
G4-DMA					
Indicators by Aspects					
CATEGORY: ECONOMIC					
Economic Performance OECD					
G4-EC1	G4-EC2	G4-EC3	G4-EC4		
Market Presence					
G4-EC5	G4-EC6				
Indirect Economic Impacts					
G4-EC7	G4-EC8				
Procurement Practices					
G4-EC9					
CATEGORY: ENVIRONMENTAL OECD/UNGC					
Materials					
G4-EN1	G4-EN2				
Energy					
G4-EN3	G4-EN4	G4-EN5	G4-EN6	G4-EN7	
Water					
G4-EN8	G4-EN9	G4-EN10			
Biodiversity					
G4-EN11	G4-EN12	G4-EN13	G4-EN14		
Emissions					
G4-EN15	G4-EN16	G4-EN17	G4-EN18	G4-EN19	
G4-EN20	G4-EN21				
Effluents and Waste					
G4-EN22	G4-EN23	G4-EN24	G4-EN25	G4-EN26	

Indicators by Aspects					
CATEGORY: ENVIRONMENTAL OECD/UNGC					
Products and Services					
G4-EN27	G4-EN28				
Compliance					
G4-EN29					
Transport					
G4-EN30					
Overall					
G4-EN31					
Supplier Environmental Assessment					
G4-EN32	G4-EN33				
Environmental Grievance Mechanisms					
G4-EN34					
CATEGORY: SOCIAL					
LABOR PRACTICES AND DECENT WORK OECD/UNGC					
Employment					
G4-LA1	G4-LA2	G4-LA3			
Labor/Management Relations UNGC					
G4-LA4					
Occupational Health and Safety OECD					
G4-LA5	G4-LA6	G4-LA7	G4-LA8		
Training and Education OECD					
G4-LA9	G4-LA10	G4-LA11			
Diversity and Equal Opportunity					
G4-LA12					
Equal Remuneration for Women and Men					
G4-LA13					

Indicators by Aspects					
LABOR PRACTICES AND DECENT WORK OECD/UNGC					
Supplier Assessment for Labor Practices					
G4-LA14	G4-LA15				
Labor Practices Grievance Mechanisms OECD					
G4-LA16					
HUMAN RIGHTS OECD/UNGC					
Investment					
G4-HR1	G4-HR2				
Non-discrimination OECD/UNGC					
G4-HR3					
Freedom of Association and Collective Bargaining OECD/UNGC					
G4-HR4					
Child Labor OECD/UNGC					
G4-HR5					
Forced or Compulsory Labor OECD/UNGC					
G4-HR6					
Security Practices					
G4-HR7					
Indigenous Rights					
G4-HR8					
Assessment					
G4-HR9					
Supplier Human Rights Assessment					
G4-HR10	G4-HR11				
Human Rights Grievance Mechanisms					
G4-HR12					

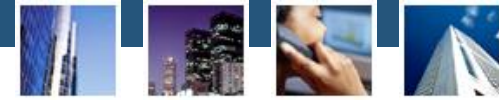
Indicators by Aspects					
SOCIETY					
Local Communities OECD/UNGC					
G4-SO1	G4-SO2				
Anti-corruption OECD/UNGC					
G4-SO3	G4-SO4	G4-SO5			
Public Policy OECD/UNGC					
G4-SO6					
Anti-competitive Behavior OECD					
G4-SO7					
Compliance OECD					
G4-SO8					
Supplier Assessment for Impacts on Society OECD					
G4-SO9	G4-SO10				
Grievance Mechanisms for Impacts on Society OECD					
G4-SO11					
PRODUCT RESPONSIBILITY OECD					
Customer Health and Safety OECD					
G4-PR1	G4-PR2				
Product and Service Labeling					
G4-PR3	G4-PR4	G4-PR5			
Marketing Communications					
G4-PR6	G4-PR7				
Customer Privacy					
G4-PR8					
Compliance					
G4-PR9					

LEGEND



OECD Linkage to OECD Guidelines for Multinational Enterprises

UNGC Linkage to UN Global Compact 'Ten Principles'



G4 นำเสนอ 2 ทางเลือก สำหรับการจัดทำรายงานความยั่งยืนที่มุ่งเน้นความสมบูรณ์ของการรายงานตามหลักการและแนวทางของ G4 ได้แก่ :

1. the Core option

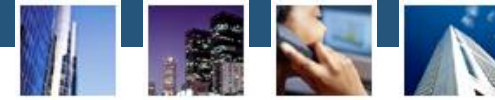
กำหนดนำเสนอองค์ประกอบที่จำเป็นสำหรับการรายงานความยั่งยืน โดยจะกำหนดให้รายงานประเด็นสำคัญ หรือผลกระทบที่สำคัญของเศรษฐกิจ สังคม และสิ่งแวดล้อม และการกำกับดูแลกิจการที่ดีขององค์กร

2. the Comprehensive option.

กำหนดนำเสนอในส่วนของ Standard Disclosures ที่เพิ่มเติมจาก Core option ได้แก่ การวิเคราะห์และกลยุทธ์ขององค์กร การกำกับดูแลกิจการ จริยธรรมและความซื่อสัตย์ รวมถึงผลการดำเนินงานที่เน้นการรายงานตัวชี้วัดทุกตัวที่เกี่ยวข้องกับสาระสำคัญขององค์กร



หลักการรายงานความยั่งยืนตาม Global Reporting Initiative (G4) (ต่อ)



REQUIRED GENERAL STANDARD DISCLOSURES

General Standard Disclosures	'In accordance' – Core (This information should be disclosed in all cases)	'In accordance' – Comprehensive (This information should be disclosed in all cases)
Strategy and Analysis	G4-1	G4-1, G4-2
Organizational Profile	G4-3 to G4-16	G4-3 to G4-16
Identified Material Aspects and Boundaries	G4-17 to G4-23	G4-17 to G4-23
Stakeholder Engagement	G4-24 to G4-27	G4-24 to G4-27
Report Profile	G4-28 to G4-33	G4-28 to G4-33
Governance	G4-34	G4-34 G4-35 to G4-55(*)
Ethics and Integrity	G4-56	G4-56 G4-57 to G4-58(*)
General Standard Disclosures for Sectors	<i>Required, if available for the organization's sector(*)</i>	<i>Required, if available for the organization's sector(*)</i>
Specific Standard Disclosures	'In accordance' – Core	'In accordance' – Comprehensive
Generic Disclosures on Management Approach	For material Aspects only(*)	For material Aspects only(*)
Indicators	At least one Indicator related to each identified material Aspect(*)	All Indicators related to each identified material Aspect(*)
Specific Standard Disclosures for Sectors	<i>Required, if available for the organization's sector and if material(*)</i>	<i>Required, if available for the organization's sector and if material(*)</i>

ขอขอบคุณ

