

ESG Rules & Regulations across the globe



US

- US SEC Climate Related Disclosure Rules
- Companies operating in California: Disclosure requirements due to California Climate Disclosure Laws

UK

- New framework on ESG Reporting published
- Sustainability Disclosure Requirements (SDR) (2024)

China

- New ESG Reporting Standards in alignment with ISSB by 2030
- CCP focus on climate change adaptation

Japan

- Draft IFRS-based mandatory Sustainability Reporting standards released
- Japan proposes mandatory ISSB disclosure and assurance from 2027

EU

- Green Deal & Fit for 55 for Net Zero target
- Corporate Sustainability Reporting Directive (CSRD) in place
- EU Taxonomy for sustainability activities
- European Sustainability Reporting Standards (ESRS) effective 1 Jan 24
- EU Carbon Border Adjustment Mechanism (CBAM)
- Corporate Sustainability Due Diligence Directive (CSDDD)

South Korea

- Mandatory ESG disclosures based on ISSB after 2026

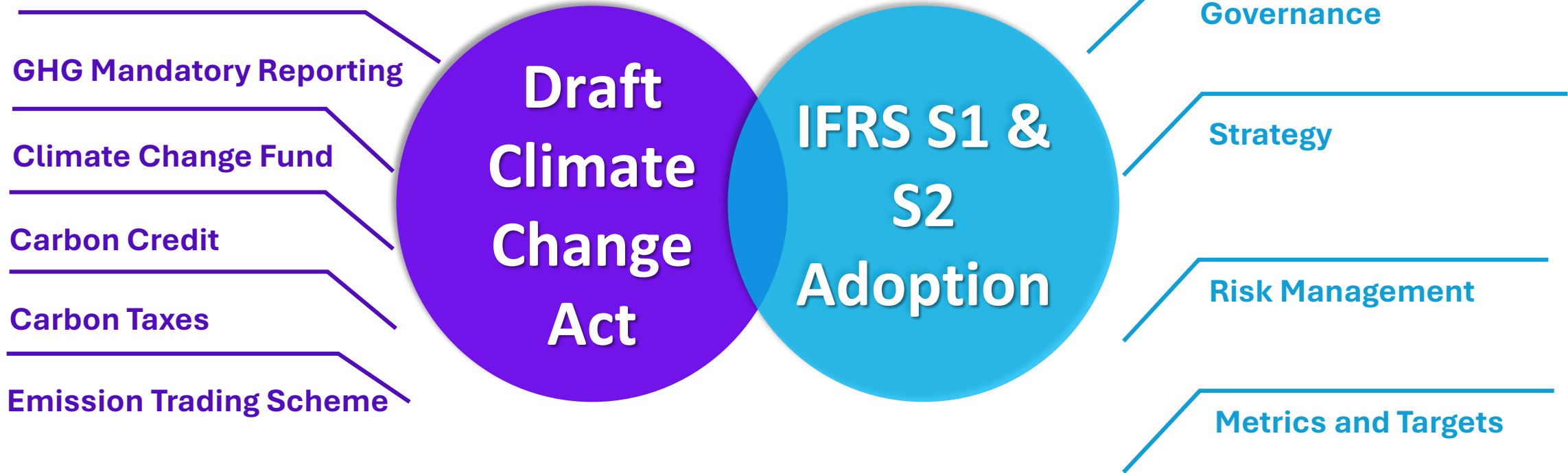
Singapore

- Mandatory Climate related Disclosure disclosures based on ISSB by FY2025.
- Disclose Scope 3 GHG emissions and obtain limited assurance for Scope 1 and 2 by FY2026 and 2027, respectively.

Malaysia

- Launch the National Sustainability Reporting Framework (NSRF) to fully apply the IFRS Sustainability Disclosure Standards

Potential Regulations in Thailand



IFRS S1 & S2 requirement



Governance

Governance body on sustainability & climate change

Management roles in assessing and managing sustainability & climate change



Strategy

Sustainability & Climate related risks and opportunities

Business value chain

Strategy and decision making

Financial position, financial performance and cash flows

Resilience



Risk Management

Processes & related policy to identify, assess, prioritize and monitor sustainability-related risks and opportunities

Integration of the risk profile into the overall risk management process



Metrics and Targets

Process to define metrics

External validation

Methods for calculation

Target for each metric

Performance against the target

Key Challenges



Continuous
update and
impact
assessment

**Regulatory
compliance**

Upskills &
Reskills

**Technical
Understanding**

ESG
Strategy
integration

**Not align
with
business
strategy**

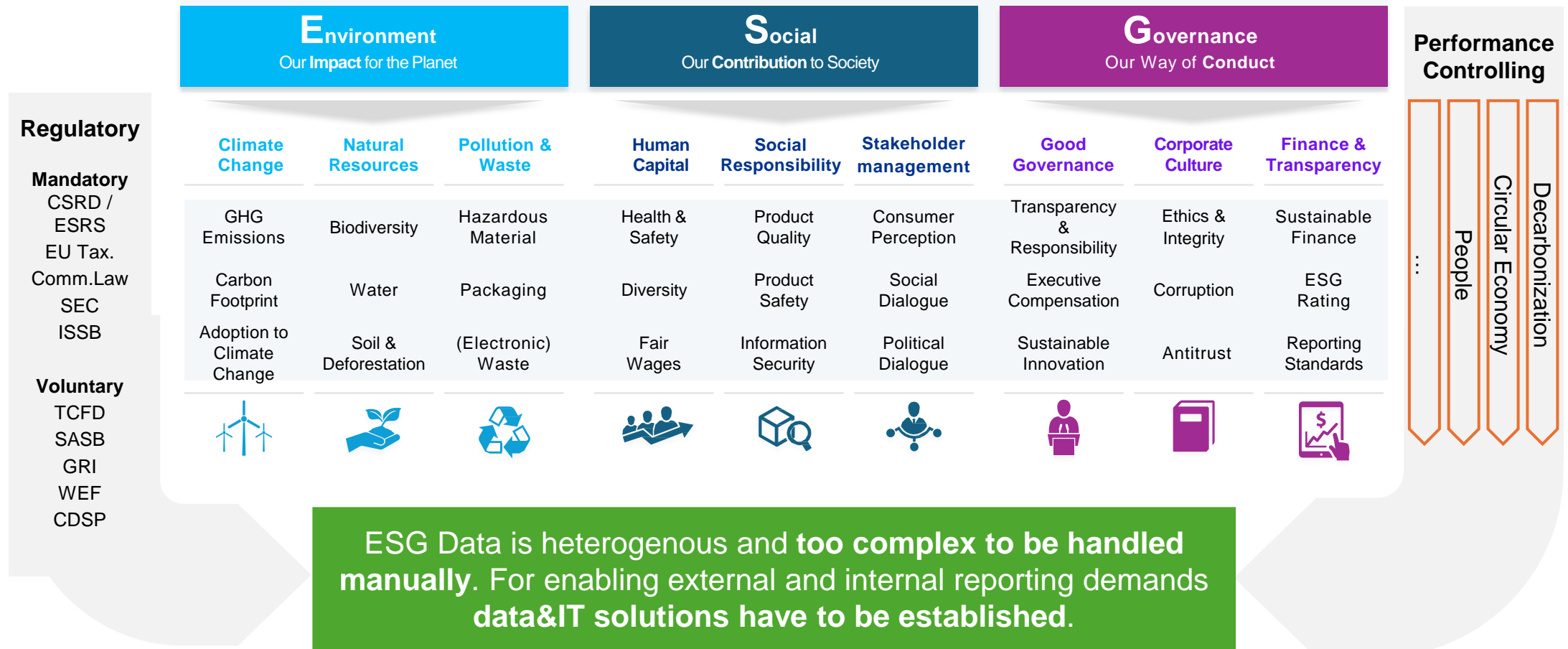
Partnership
&
Collaboration

**In & Ex
Collaboration**

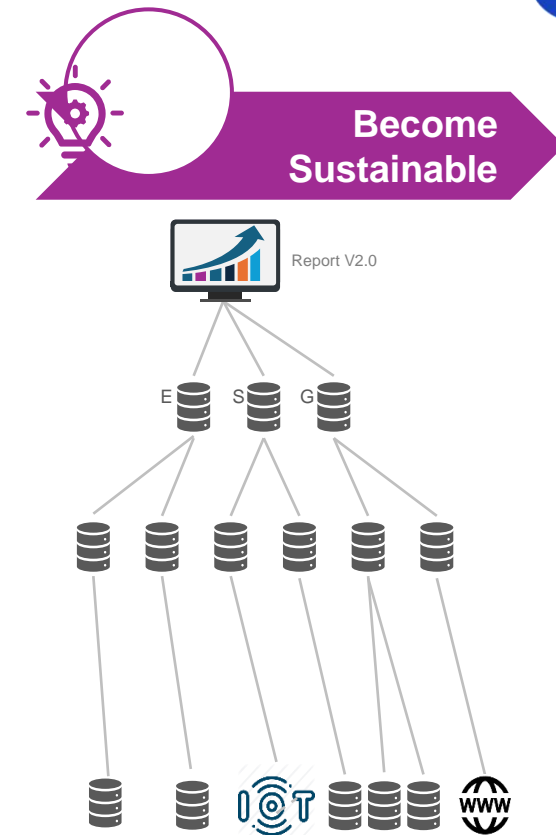
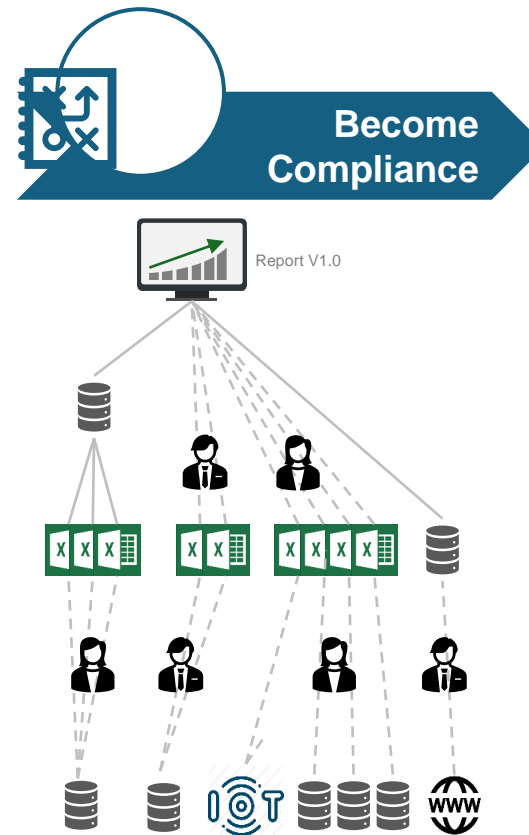
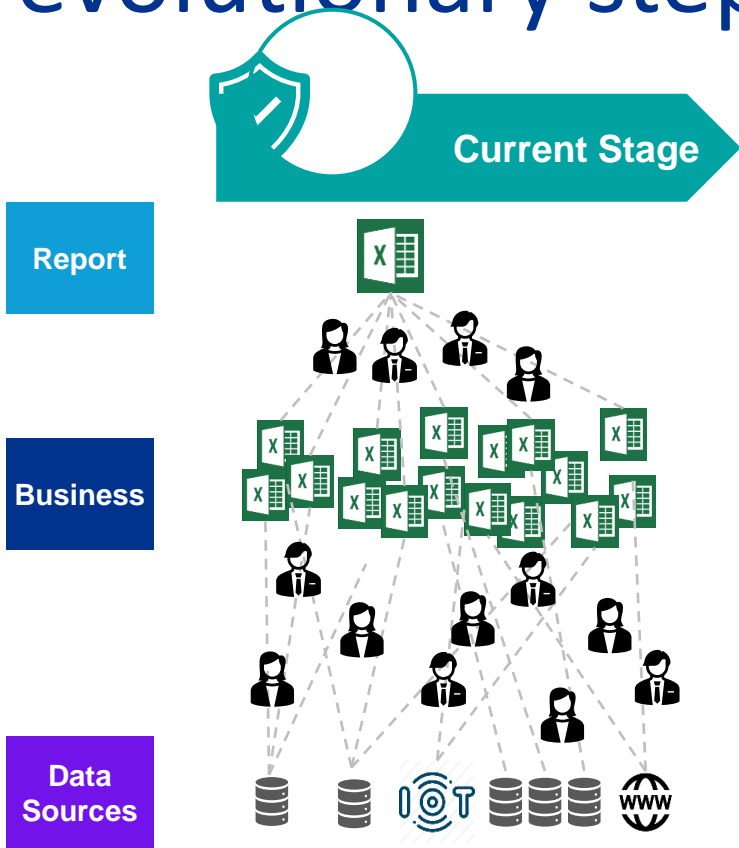
ESG Tech &
Data
platform

**Data collection &
quality**

Environmental, Social and Governance: ~150 new KPIs have to be reported

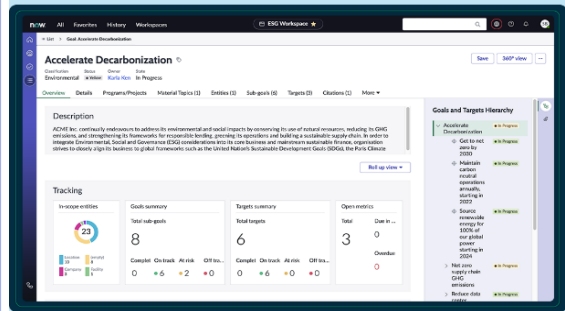
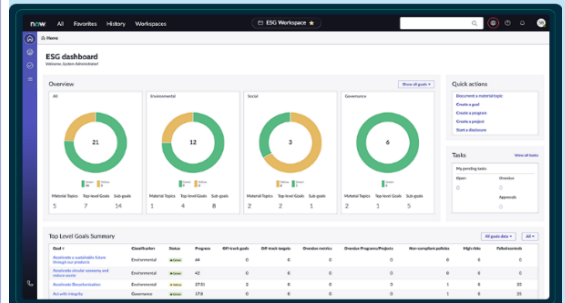


ESG Transformation can be developed in evolutionary steps

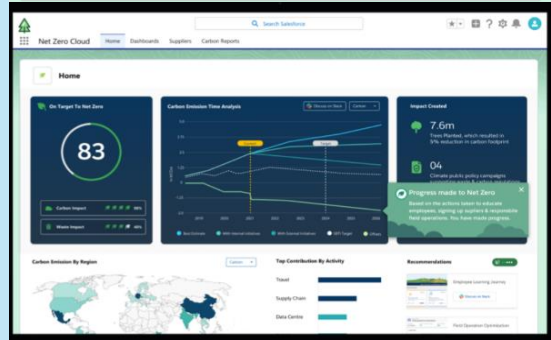
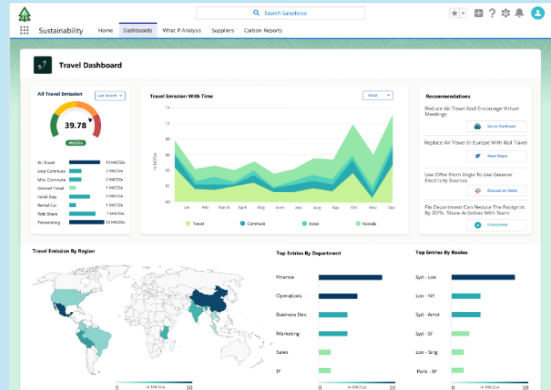


Snapshot on the ESG tech solution

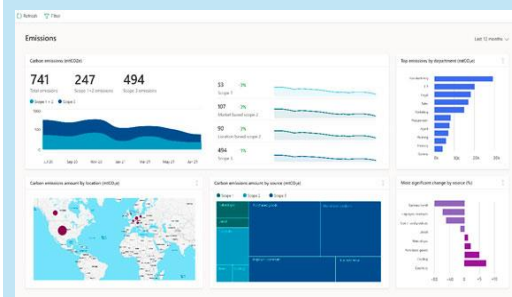
Integrated ESG Management



NetZero Journey



Sustainability Data Mgmt.



Sustainable Suppliers

