

INTRODUCTION TO
BUREAU VERITAS ESG SERVICES,
NAVIGATION TO
BUSINESS SUSTAINABILITY



**BUREAU
VERITAS**

18 JANUARY 2023

ESG & SUSTAINABILITY SERVICES

AGENDA

01

BV Green Line

02

ESG Trends
in Thailand

03

Best Practices

04

Environmental
& Climate
Actions.

05

Q & A



BUREAU
VERITAS

01

BV GREEN LINE

BUREAU VERITAS **GREEN LINE** OF SERVICES & SOLUTIONS

RESOURCES & PRODUCTION

RENEWABLES
SUSTAINABLE USE
OF NATURAL RESOURCES
INDUSTRY CARBON
FOOTPRINT

CONSUMPTION & TRACEABILITY

SUSTAINABLE
SUPPLY CHAINS
FOOD CERTIFICATION
CIRCULAR ECONOMY

BUILDINGS & INFRASTRUCTURE

CONSTRUCTION
& REFURBISHMENT

NEW MOBILITY

E-MOBILITY
ALTERNATIVE
PROPULSION

SOCIAL, ETHICS & GOVERNANCE

SOCIAL PRACTICES
CSR STRATEGY
ETHICS & BUSINESS
PRACTICES

SUSTAINABILITY

GOVERNANCE

ENVIRONMENT

SOCIAL

CLIMATE CHANGE

SUSTAINABLE SUPPLY CHAIN

CORPORATE SOCIAL RESPONSIBILITY

Energy	Carbon	Responsible Production	Responsible Sourcing	CSR Reporting	Health & Safety	Social Accountability	Ethics & Compliance
<ul style="list-style-type: none"> • Bioenergy • Energy Certificates • Energy Management 	<ul style="list-style-type: none"> • Carbon Footprint • Carbon Offsetting & Removal • Carbon Neutrality • Net Zero Target • Climate / Green Finance 	<ul style="list-style-type: none"> • Environment MS (ISO 14001) • Water Management • Waste Management & Recycling 	<ul style="list-style-type: none"> • Responsible Sourcing • Forest & Wood • Metals & Minerals • Biomaterials • Food & Seafood 	<ul style="list-style-type: none"> • Sustainability Report Assurance • Socially Responsible Investments • Biomaterials • Food & Seafood 	<ul style="list-style-type: none"> • Health & Safety MS (ISO 45001) • Biosafety MS • SafeGuard 	<ul style="list-style-type: none"> • SEDEX Members Ethical Trade Audits (SMETA) • Social Accountability (SA8000) • Gender Equality 	<ul style="list-style-type: none"> • Business Ethics • Anti-bribery • Data Protection & Privacy

Circular+

RESPONSIBLE PRODUCTION

Manage your organization's consumption of water, materials, and reduce your direct impact on emissions to land, air and water.



CLIMATE CHANGE

Improve energy efficiency and verify, reduce and offset your carbon emissions to give transparency to climate change impact mitigation.



SUSTAINABLE SUPPLY CHAIN

Ensure sustainable resource use and lower your environmental impact.

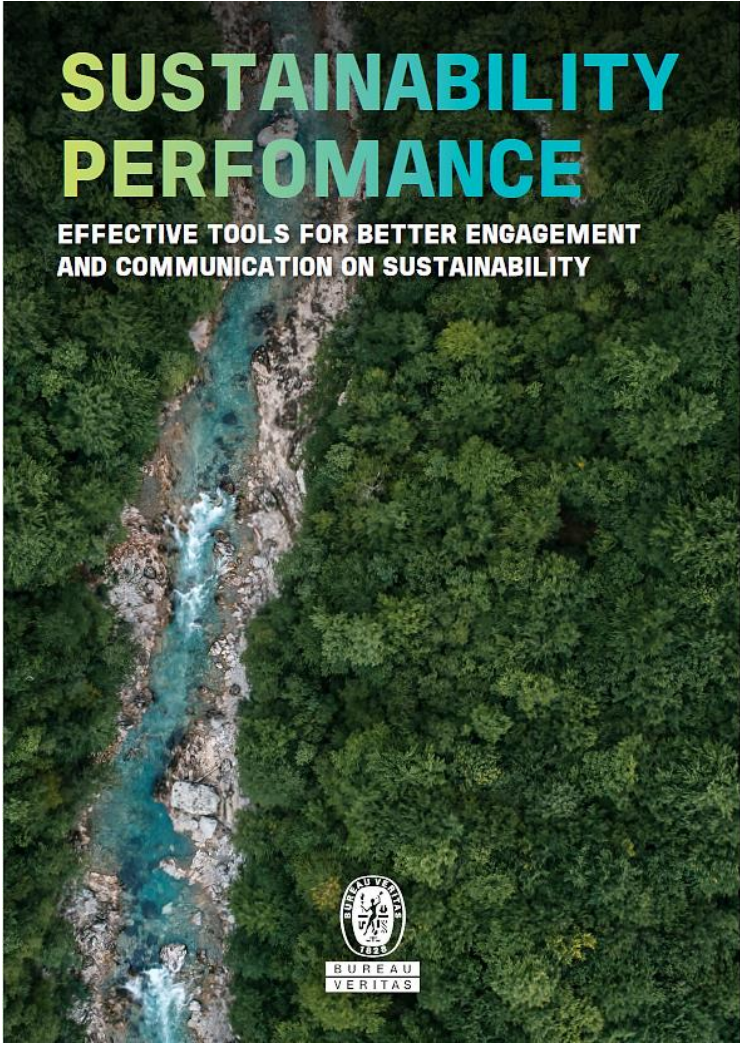
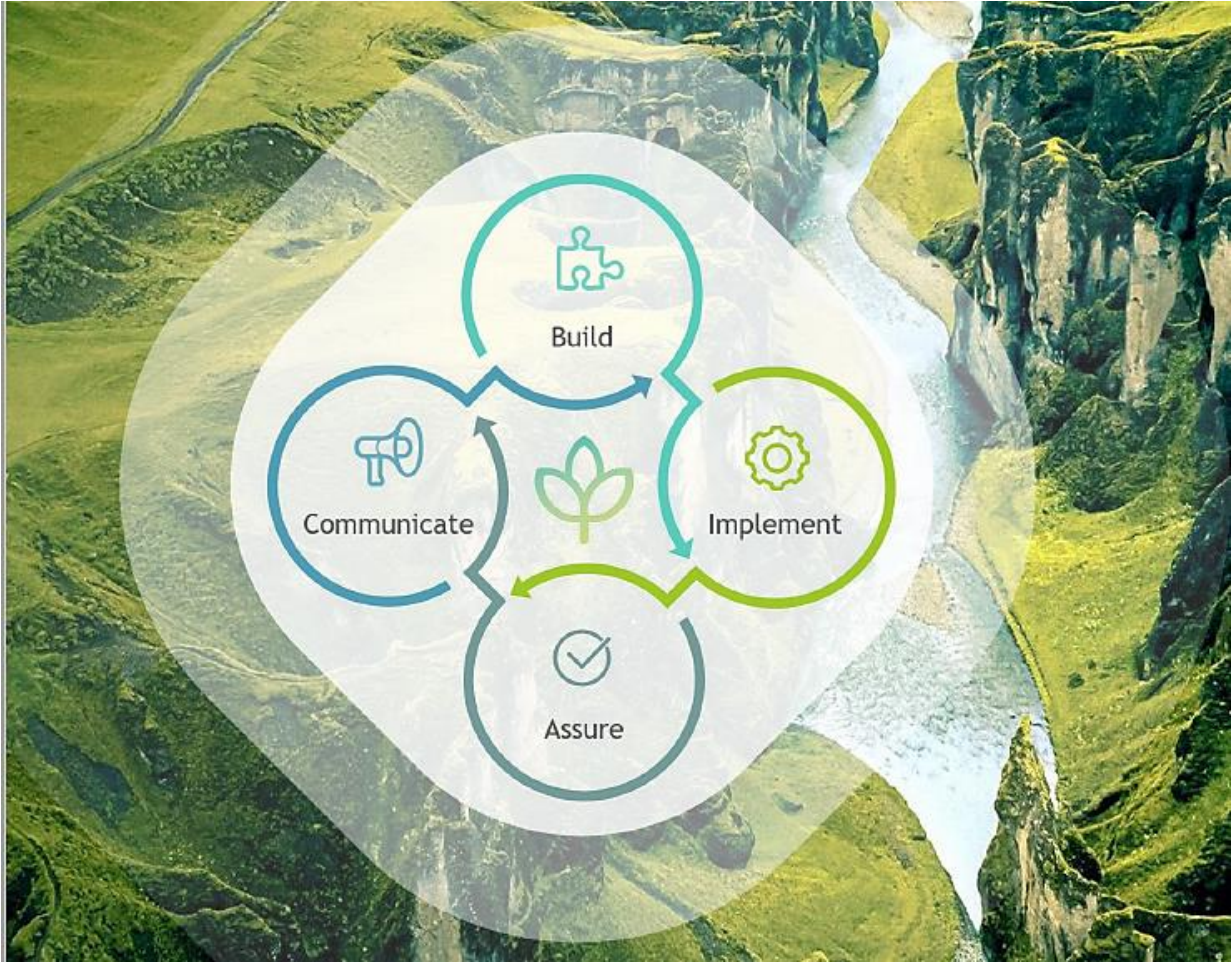


CORPORATE SOCIAL RESPONSIBILITY

Control your supply chain and help implement and promote good labor practices, human rights and fair operating practices at work.



MANAGING ESG WITH BUREAU VERITAS





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CARBON FOOTPRINT VERIFICATION





SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

SCIENCE BASED TARGETS INITIATIVE

NET-ZERO

CROSS-INDUSTRY ASSESSMENTS MODULES





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ENVIRONMENT & BIODIVERSITY



**BUREAU
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WHITEPAPER

THE TASKFORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURE (TCFD) AND HOW IT AFFECTS YOUR BUSINESS



TCFD

Final Report

Recommendations of the Task Force on Climate-related Financial Disclosures

TCFD | TASK FORCE ON CLIMATE-RELATED
FINANCIAL DISCLOSURES

June 2017



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CBAM

CARBON
BORDER
ADJUSTMENT
MECHANISM
(CBAM) - 2022



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ASSURANCE OF SUSTAINABILITY REPORTING





02

ESG TRENDS IN THAILAND

ESG

“**Environmental, Social and Governance** factors considered by companies, investors, public sectors and other organisations in a wide range of decision-making processes and situations including strategy, purpose, financing, company reporting and supply chain management.”

ESG VS Sustainability

Two Different
Terms But With
The Same Goal

Using **Environmental, Social** and **Governance** factors to evaluate companies on how far advanced they are with sustainability.

ESG

Sustainability

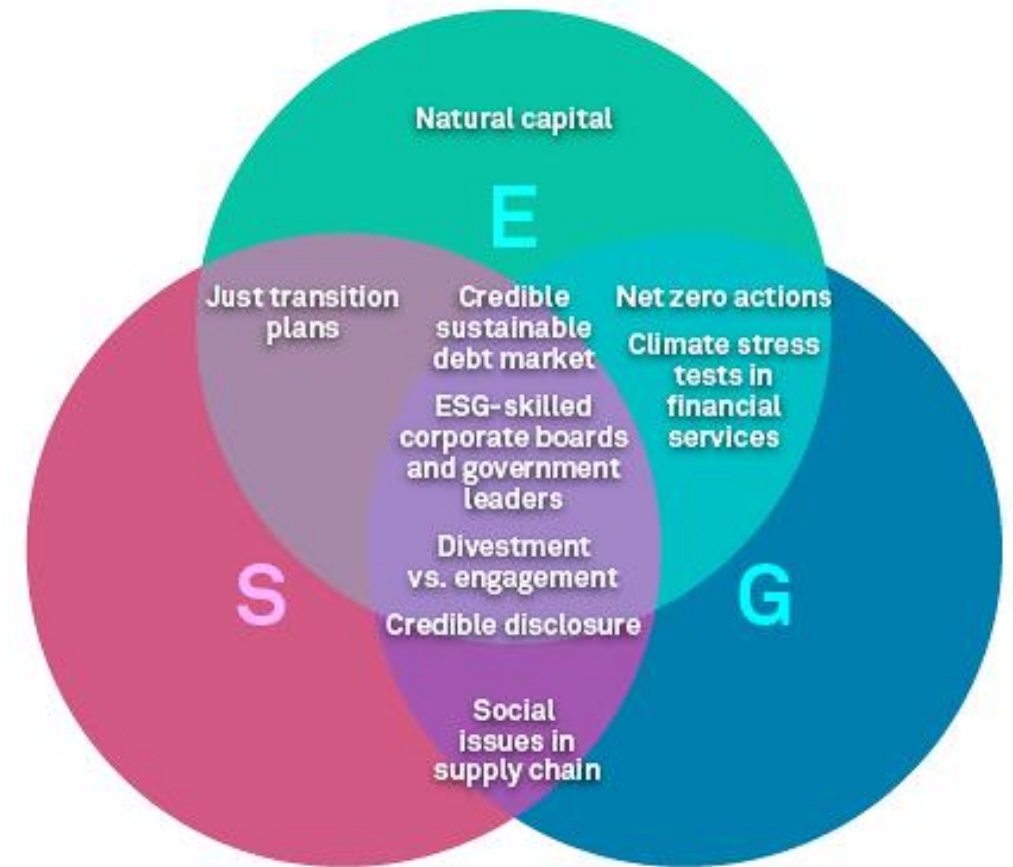
A business achieves **long-term** corporate success.



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KEY ESG TRENDS FOR 2022

- **Net Zero** Action
- **Social Issues** In **Supply Chain**
- **Climate, Biodiversity,** And Other Environmental Concerns
- **Social Issues** – Like Diversity, Equity, And Inclusion And Worker Wellbeing
- **Natural Capital** And **Biodiversity Risks**
- Raising The Importance Of **ESG** To **Credit**



Source: S&P Global

REGULATORS

The Securities and Exchange Commission (SEC) requires all listed companies to disclose information in the 56-1 One Report Form (ESG report) from 2022 onwards and disseminate investment governance principles or Investment Governance Code (I-Code) for managing conflicts of interest.



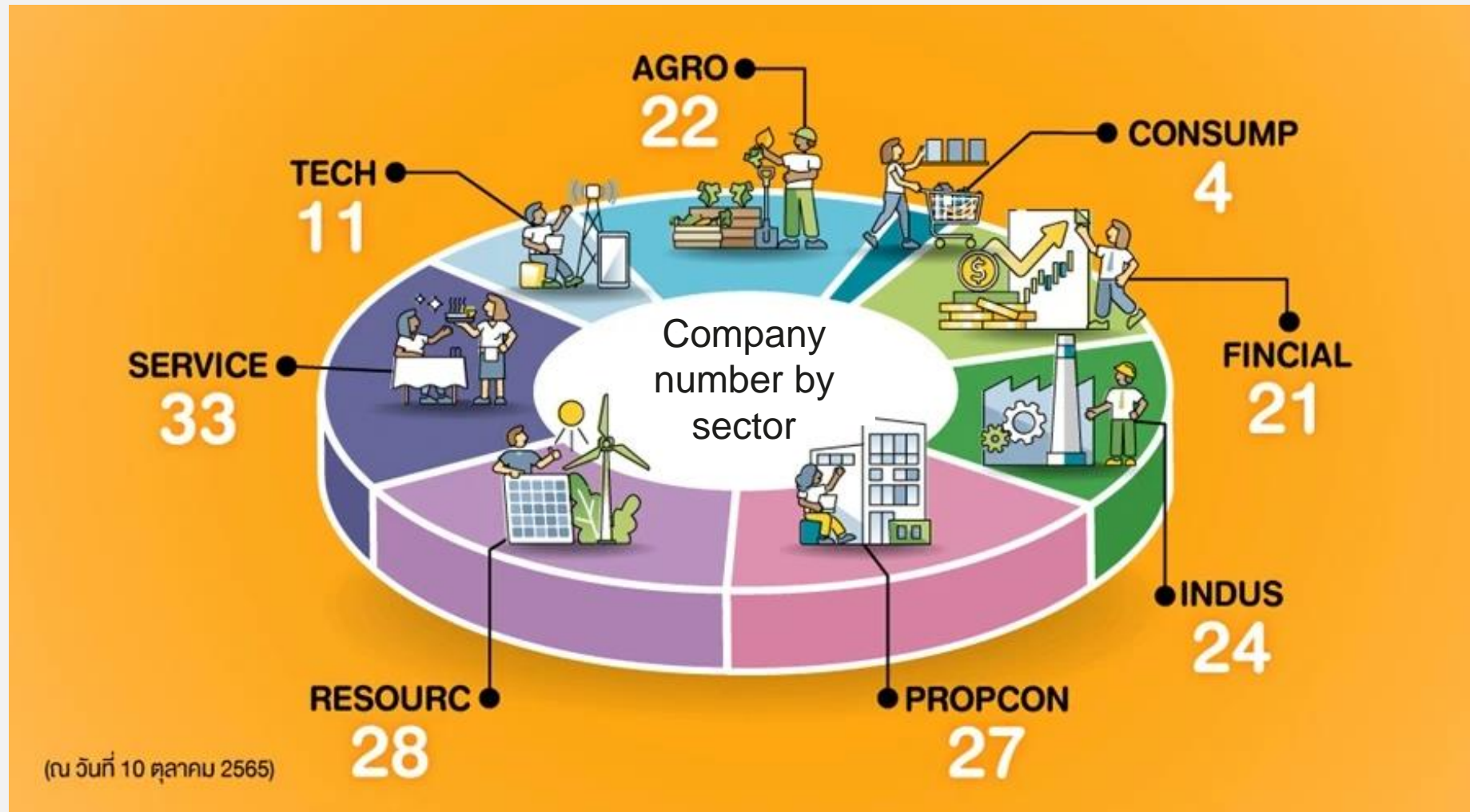
The Stock Exchange of Thailand (SET) is promoting sustainable development in the capital market sector with regard to the environment, social and corporate governance (ESG).

- Scoring and developing ESG data, such as publishing ESG ratings of listed companies.
- Raising awareness, such as awarding SET Awards for ESG operations



SET ANNOUNCING THE LIST OF SUSTAINABLE STOCKS THSI (THAILAND SUSTAINABILITY INVESTMENT) FOR THE YEAR 2022

Market Cap. 14 Trillion ฿



Ref: <https://www.set.or.th/>

SUSTAINABLE STOCK INFORMATION (ESG INVESTMENT)

sustainable investment

Sustainable investment is an investment trend attracted by investors around the world. by considering environmental performance (Environmental), society (Social) and corporate governance (Governance) or ESG of the business to be used in making investment decisions. and business valuation

“
Businesses with good ESG reflect their competitiveness and potential for long-term growth.”



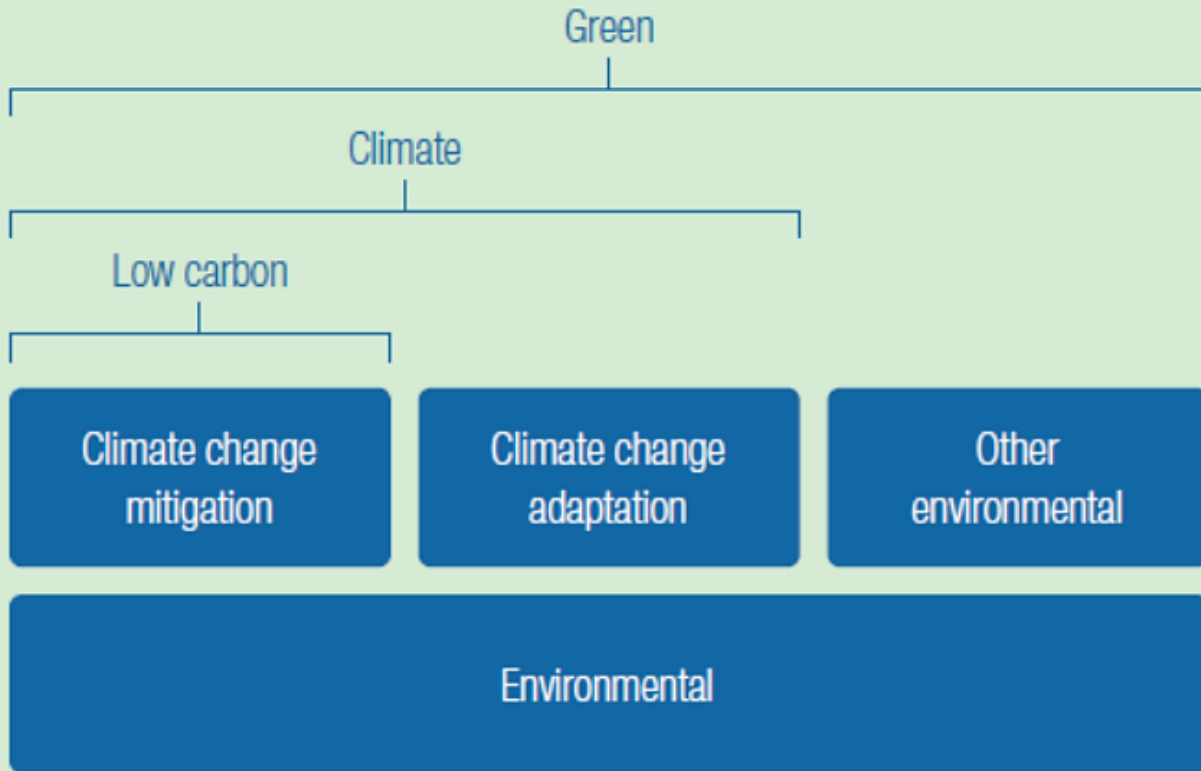
WHY ARE THE LISTED COMPANIES CONCERNED ABOUT THEIR ESG DISCLOSURE?



- Reputation**
Engage with consumer and external stakeholders by disclosing ESG performance
- Risk Reduction**
Transparency Disclosure ESG performance helps mitigate risk.
- Financial Performance**
Better sustainability performance leads to lower cost of capital, better stock prices and improved operation performance.
- Regulation**
Increasing demand by regulators to report ESG matters.

WHAT'S NEXT?

Green Exchange



- Create more ESG investment stars
- Promote green IPOs, green bonds
- Construct a variety of ESG indices, portfolios
- Initiate SE IPOs, social bonds
- Develop social digital coins, social funding platform
- Drive green and sustainable exchange as a part of SET digital exchange



ESG



ENVIRONMENTAL

Environmental Reporting Disclosure
Environmental Management Policy
Environmental Management System
Eco-efficiency
Energy Consumption
Water Use
Pollution and Toxic
Climate Change




SOCIAL

Board Structure
Materiality Analysis & Disclosure
Risk & Crisis Management
Business Ethics
Customer Relation
Corporate Branding
Tax Transparency
Cyber Security Management
Personal Data Protection

GOVERNANCE

Social Reporting Disclosure
Labor Practices
Human Rights
Human Capital
Talent Attraction and Retention
Workforce Engagement
Corporate Citizenship and Philanthropy
Health & Safety
Environmental & Social Impact Assessment
Stakeholder Engagement

ESG MEASUREMENT INDICATORS

Environment	Social	Governance
<ul style="list-style-type: none"> ▪ The assurance statement ▪ Total certified / audited / verified ▪ GHGs Emissions report ▪ Total water use ▪ Total waste disposed ▪ TCFD Disclosure ▪ Climate-Related Targets 	<ul style="list-style-type: none"> ▪ Labor Practice Indicators ▪ Discrimination & Harassment ▪ Diversity Indicator ▪ Share in total workforce ▪ Gender Pay Indicators ▪ # conducted a human rights assessment ▪ Employee Turnover Rate 	<ul style="list-style-type: none"> ▪ # Board Meeting Attendance ▪ Board Gender Diversity (# of female directors) ▪ # material issues ▪ # emerging risks ▪ % coverage Codes of Conduct ▪ Cash Tax Rate (in %) ▪ # Incident Response Plan teste 

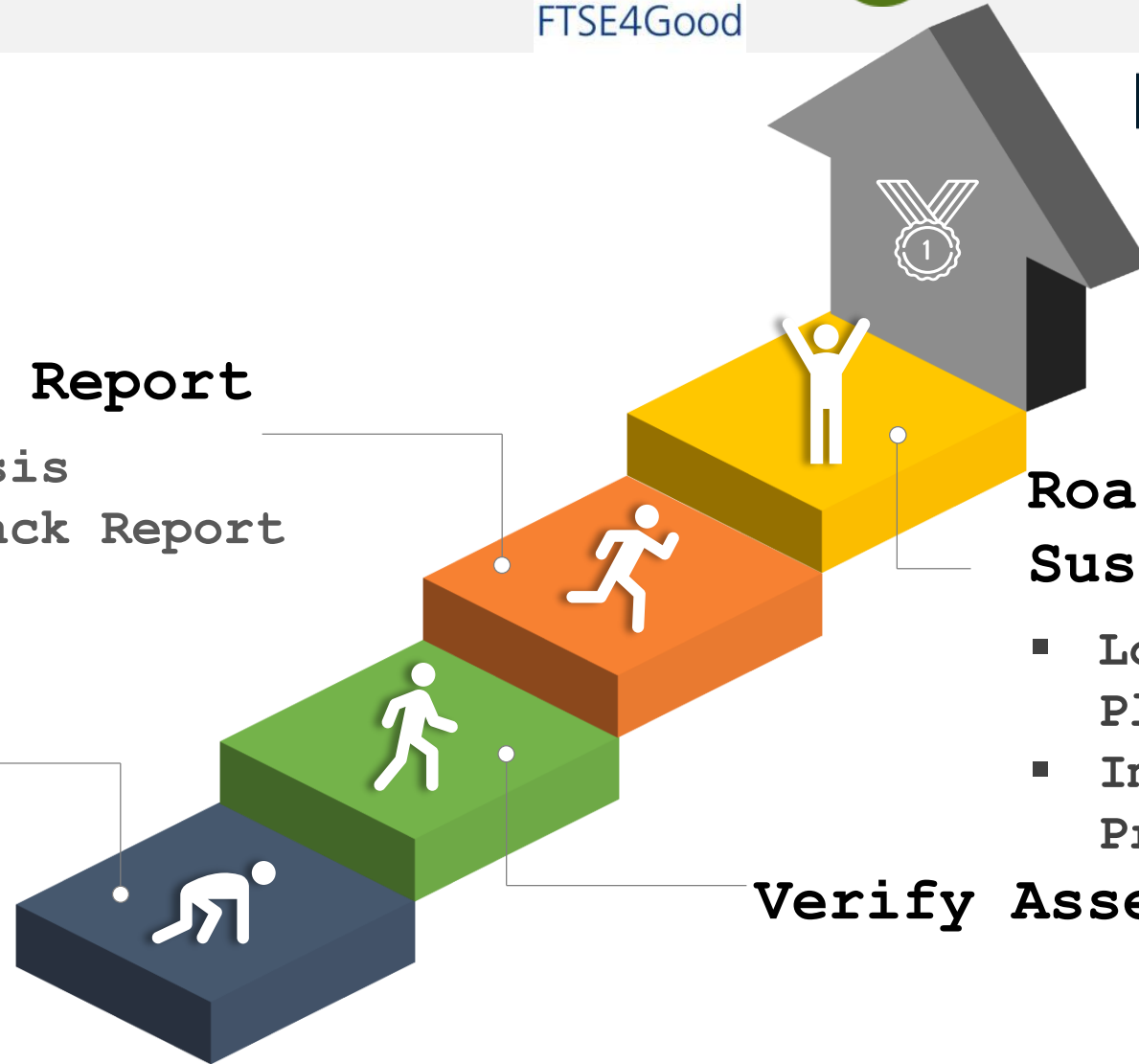
ESG PREPAREDNESS



Feedback Report

Gap Analysis
and Feedback Report

ESG Self-
Assessment



Roadmap to
Sustainability

- Long Term Planing
- Improvement Program

Verify Assessment Result



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03

BEST PRACTICES

CORPORATE ESG SHOWCASE : SOCIAL



PDJ: Jewelry Manufacturer

Hires people with hearing loss

- Hire people with hearing loss
- Trains them to become jewelry craftsmen expert
- Provide scholarship for them to study after work



TU: Processed Seafood Manufacturer

Sea Change Project: Improve labor work quality

- Work closely with suppliers to ensure responsible sourcing and fair labor practices in compliance with legal regulations and international standards
- Advise supplier on how manage worker's health and safety

CORPORATE ESG SHOWCASE : ENVIRONMENT



PTTGC: petrochemical

Upcycling the Ocean

- Develop innovation to turn plastic waste in the ocean into fiber, used for clothing, bags and shoes.
- This helps fight with Thailand's plastic waste crisis and add economic value



EASTWATER: Raw water supplier

Clean Water for Community

- Apply its water management skills to conserve water and help local communities access to clean water

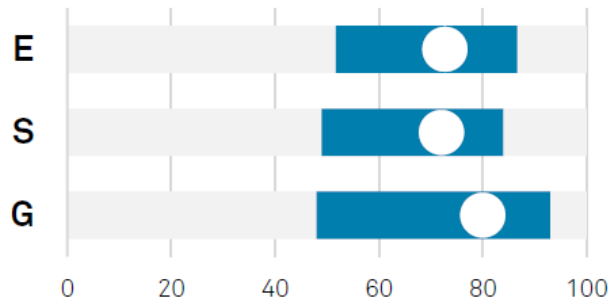
S & P GLOBAL RATING : UNILEVER PLC



Global Gold Class

ESG Profile Score

75 / 100



Company-specific attainable and actual scores

**Preparedness Opinion
(Scoring Impact)**

Best in class (+ 14)

ESG Evaluation

89 / 100

A higher score indicates better sustainability

COMPONENT SCORE

Environmental Profile

Sector/Region Score 37/50



Greenhouse gas emissions **Strong**



Waste and pollution **Strong**



Water use **Good**



Land use and biodiversity **Good**



General factors (optional) **None**

Entity-Specific Score 36/50

E-Profile (30%) 73/100

Social Profile

Sector/Region Score 34/50



Workforce and diversity **Good**



Safety management **Strong**



Customer engagement **Strong**



Communities **Strong**



General factors (optional) **None**

Entity-Specific Score 38/50

S-Profile (30%) 72/100

Governance Profile

Sector/Region Score 28/35



Structure and oversight **Strong**



Code and values **Strong**



Transparency and reporting **Strong**



Financial and operational risks **Neutral**



General factors (optional) **None**

Entity-Specific Score 52/65

G-Profile (40%) 80/100

HIGHLIGHT

ENHANCING LIVELIHOODS, ADVANCING HUMAN RIGHTS



HUMAN RIGHTS REPORT 2015

Human Rights report 2020

Supplier
audit update



Unilever Basis of Preparation 2021

For sustainability metrics selected for
independent assurance

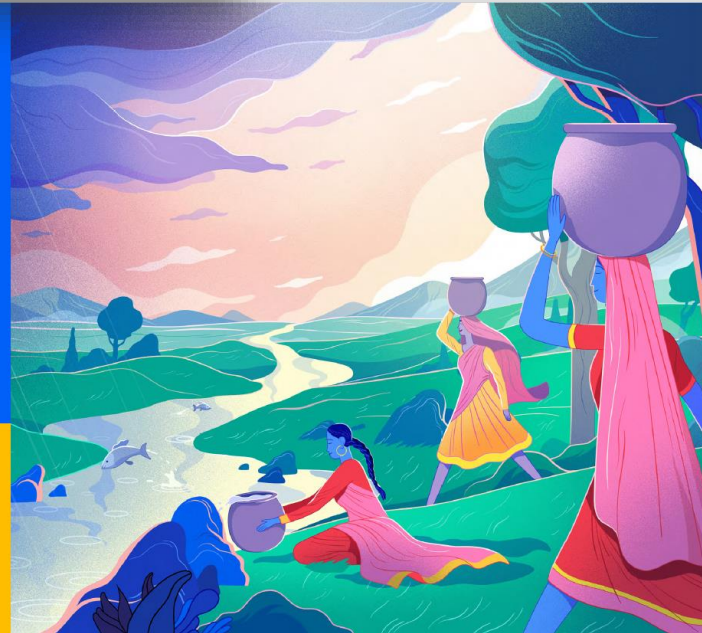


Human Rights Progress Report

Creating a fairer
and more socially
inclusive world



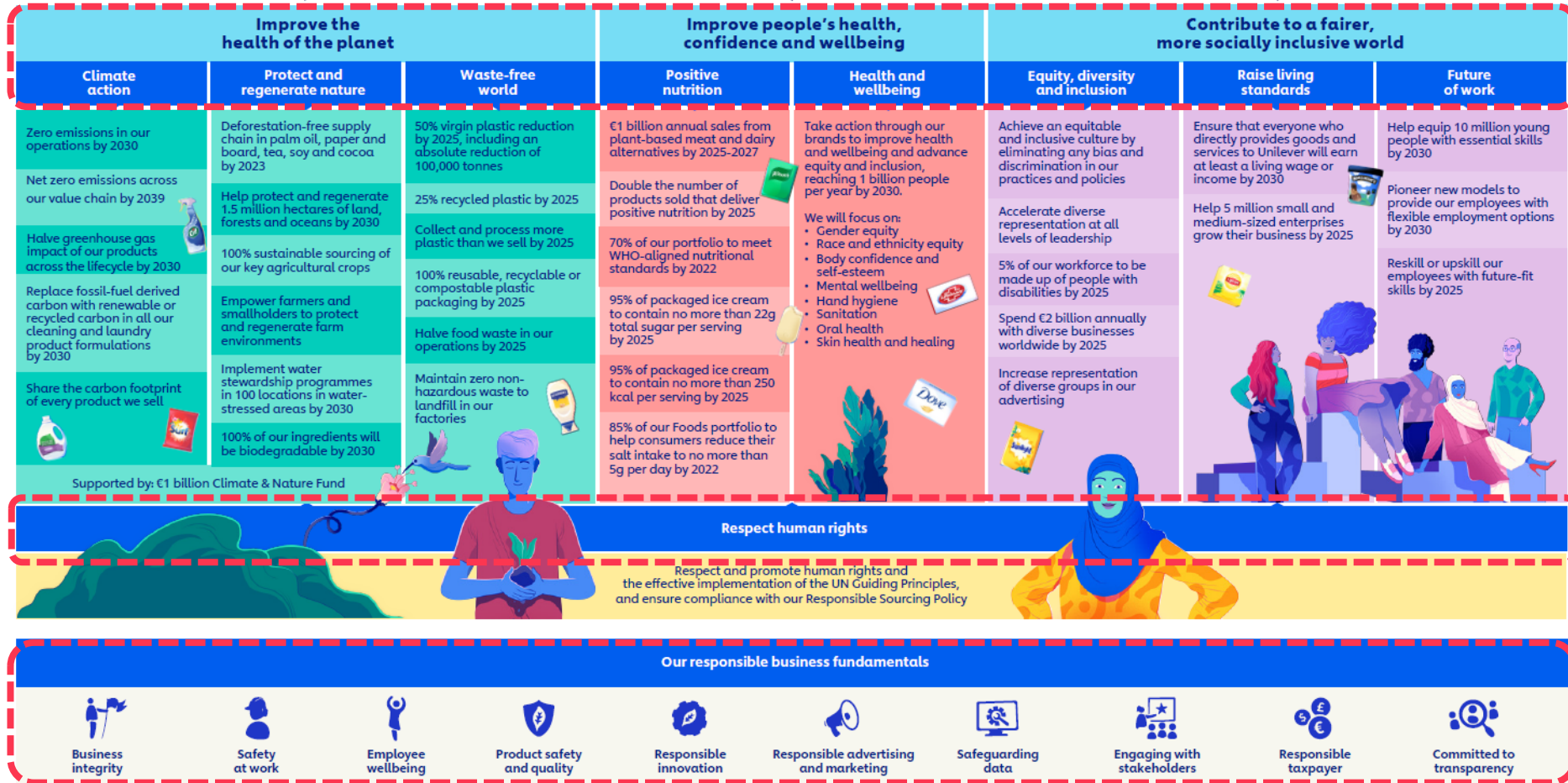
2021



BUREAU VERITAS

STRATEGIC COMPASS : UNILEVER

Win with our brands as a force for good, powered by purpose and innovation



See our Planet & Society Hub on [unilever.com](https://www.unilever.com) for more



04

ENVIRONMENTAL & CLIMATE ACTIONS

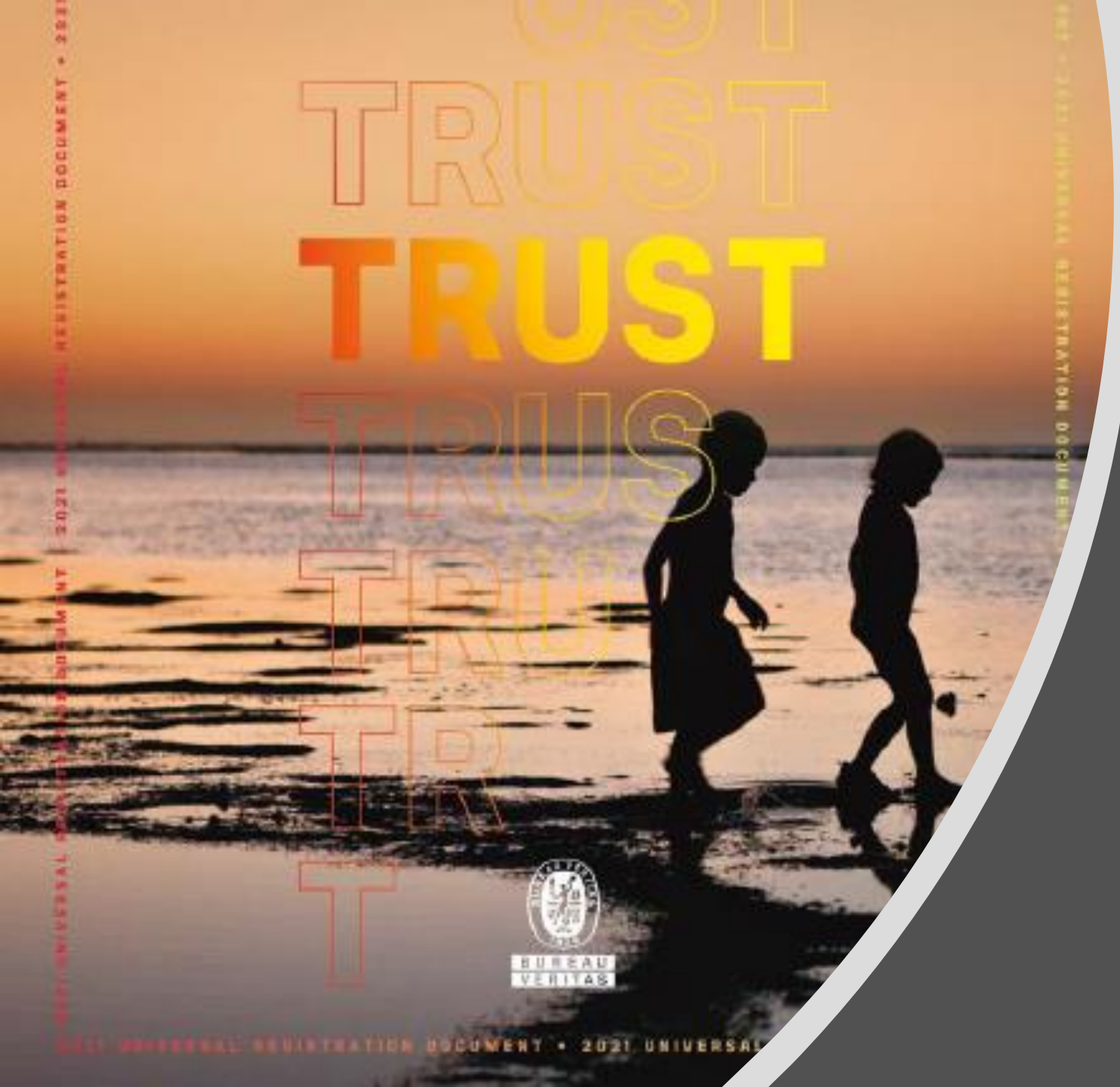


Q&As

kunchuda.disyabutra@bureauveritas.
com



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Global Gold Class

S &P Global Rating

Professional
Services

2021 UNIVERSAL REGISTRATION DOCUMENT • 2021 UNIVERSAL REGISTRATION DOCUMENT

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Sustainability

**Achieving Net Zero
Sustainability Performance
Nature-based Solution
Human Rights Due Diligence
Stakeholder Engagement
Assurance of Sustainability
Reporting**

Professional Service and Capacity Building



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