



Thailand ESG and Sustainability Survey Report 2022

Executive Summary

Environmental, social, and governance (ESG) issues are more crucial than ever at this pivotal moment in history. Tremendous progress has been made in standardizing and quantifying measures of organization's performance on ESG criteria. Investor interest in companies that appear to be taking ESG goals seriously is becoming increasingly prevalent. Deloitte Thailand's ESG and sustainability survey aims to address how business landscapes today are being transformed by environmental and social concerns. The survey was conducted from August to September 2022 among 106 leading companies in Thailand. The results of the survey indicate different levels of ESG preparation or implementation among organizations, and opportunities to introduce green technologies and business models in the energy and consumer product industries. However, there are variances in responses within a single company, thus, communication in ESG and its awareness are also crucial to drive employees to assist in achieving the organization's ESG ambition.

With the growing need for ESG and business alignment, awareness of ESG and integrating ESG into corporate strategy are the top priorities for business leaders. ESG will increasingly become a standing item on board meeting agendas. Many organizations have already established a sustainability committee to oversee or drive the issue. Synchronizing overall KPIs with ESG-specific KPIs can also lead to overall enhancements in ESG programs.

Sustainability is increasingly becoming an important area for corporate finance. Energy, Resources & Industrial companies are the leading industry in utilizing sustainable financial products or loans, and are also focusing on innovations for low carbon economy.

Consumer product industry is leading in ESG KPIs reporting as part of their annual reporting. Majority of the respondents disclose their ESG performances in their sustainability report; however, a quarter of respondents collect the data but do not disclose to the public, which might be due to absence of requirements to conduct or lack of confidence. Assurance is also an essential element for an effective governance process and to enhance trust. Lack of technology for effective data collection, talent and skills, and data availability were seen as the main gaps to fulfill sustainability reporting requirements.

For ESG framework, Global Reporting Initiative (GRI) is the main ESG disclosure standard used among respondents, and Internal ESG KPIs are mostly used to set data collection templates and structure.

Adapting to thrive in this business environment also requires incorporating stakeholder feedback into organization's long-term business plans. Moving forward, stepping up to be accountable now opens the door to the transformations that follows.

Key Findings



- The majority of business leaders from respondents prioritize awareness of ESG in their organization and integrating ESG into the corporate strategy.
- Most of the participating companies have a sustainability committee to oversee or drive ESG initiatives in their businesses, and some set clear roles and responsibilities for the board of directors in driving corporate sustainability.
- Companies in ER&I¹ and TMT² industries have an above average frequency of setting sustainability KPIs linked to personal KPIs to create incentives for management and employees.

- Majority of respondents from finance and accounting departments agreed that sustainability plays an increasingly important role for corporate finance
- ER&I is the leading industry in utilizing sustainable financial products or loans.
- Those who prioritize on climate-focus ambitions also tend to invest in innovations for low carbon economy.

- Majority of the respondents disclose their ESG performances in sustainability reports or other public sources, however, a quarter of respondents collect the relevant data but do not disclose to the public.
- Lack of technology for effective data collection, lack of talent and skills within the organization, and data availability are the main gaps respondents saw related to fulfilling sustainability reporting requirements.

- Almost half of the respondents are concerned that their organization do not have adequate technology tools needed to collect data that comply with new ESG disclosure requirements.
- Global Reporting Initiative (GRI) is the main ESG disclosure standards used among respondents.

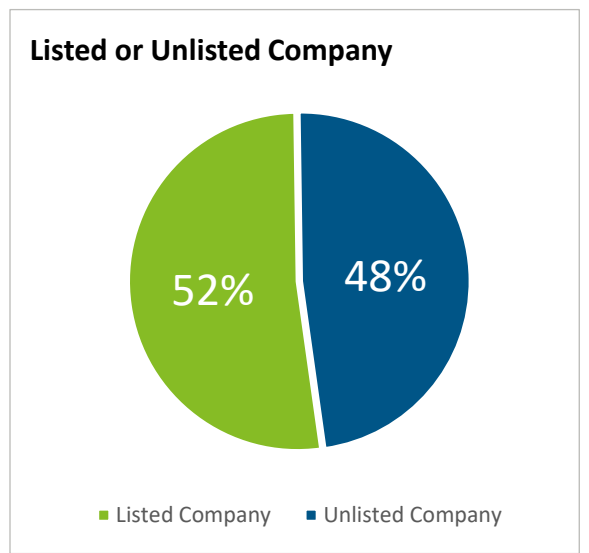
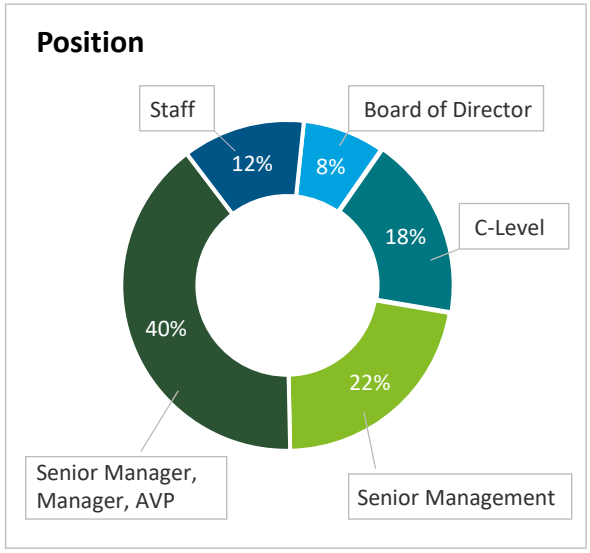
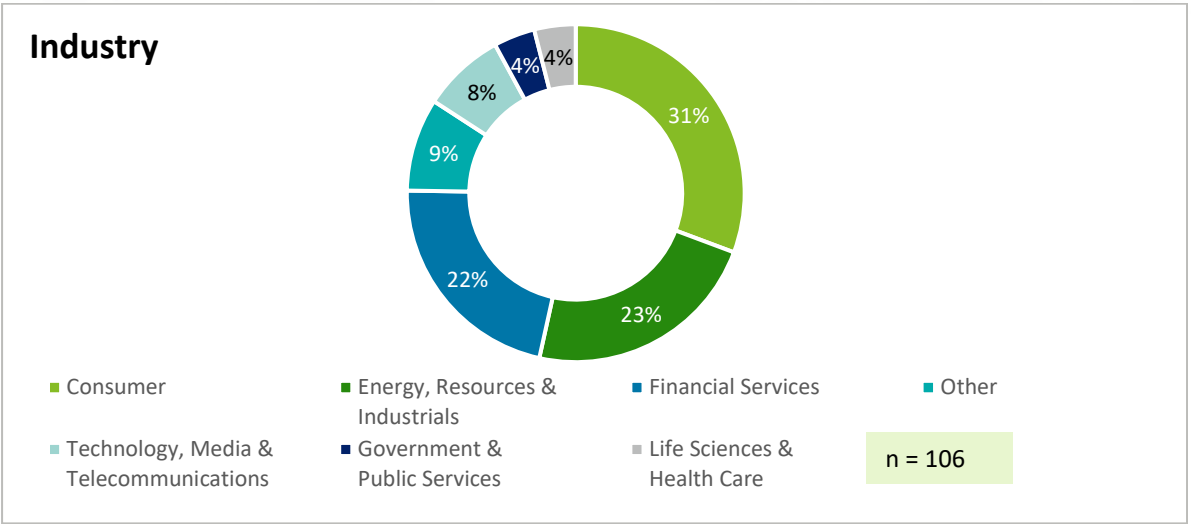
Note:

¹ER&I stands for Energy, Resource & Industrial

²TMT stands for Technology, Media & Communications

Survey Respondents Profile

Majority of the respondents came from Consumer Product industry, followed by Energy, Resources & Industrials. 31% of respondents work in Finance or Accounting roles.



Contents

1	ESG in Organization	6
2	The Roles of Finance in Sustainability	11
3	Sustainability Reporting	17
4	System, Processes, and Data	23
5	Industry Snapshot	27
6	Deloitte Point of View	34



You can navigate any topics by simply clicking the icons.



ESG in Organization



Most of the leaders prioritize on Awareness of ESG in the organization and Integrating ESG into corporate strategy.

However, only Board of Directors seem to be focusing on Social Metrics whereas Senior Management prioritize Getting recognized by sustainability indexes. C-Level tend to place spotlight on ESG reporting being in line with 56-1 One Report requirements, which could be driven by the announcement to consolidate 56-1 and 56-2 forms into Form 56-1 One Report, improving disclosure efficiency by presenting how businesses are operating under ESG.

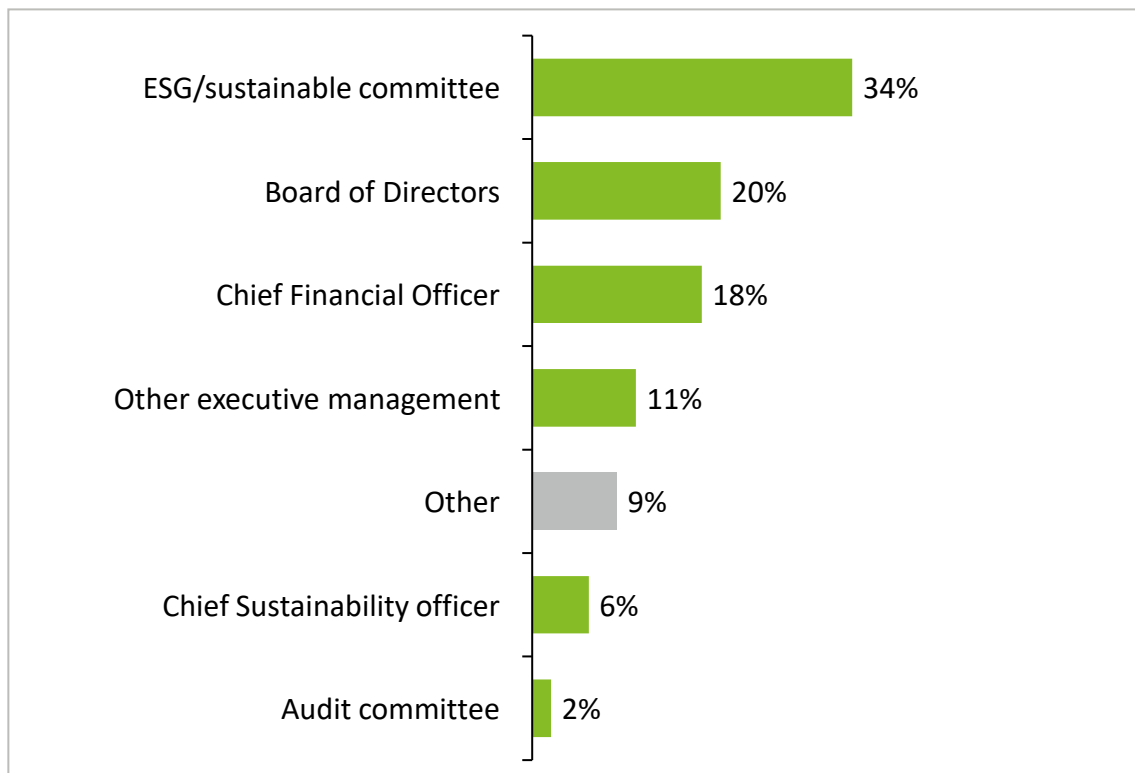
Q: What is your organization's ESG priority / immediate ambition? (Multiple answers)

Ranks of ESG priority or immediate ambition by top managements	Board of Director (President, Chairman, Managing Directors, Partner, Board of Director member)	C-Level (CEO, CFO, COO, CSO, CIO, CTO, CDO, etc.)	Senior Management (SEVP, EVP, VP, Head of, Executive Director, Director)
Awareness of ESG in the organization	1	1	1
Integrating ESG into corporate strategy	2	2	1
Governance metrics (e.g., anti-corruption, tax, policy influence)	2	3	5
Climate-focus ambitions (e.g., committing to Net-Zero, climate risks integration)	2	5	3
Social metrics (e.g., human capital development, human right, stakeholder engagement)	2	6	7
ESG reporting in line with 56-1 One report	6	3	5
Issuing Sustainability Report in line with international standard (e.g., GRI, SASB)	6	6	8
Issuing green finance products (green bonds, sustainability-linked bonds/loans, etc.)	8	8	9
Get recognized by sustainability index (THSI, DJSI)	8	8	3

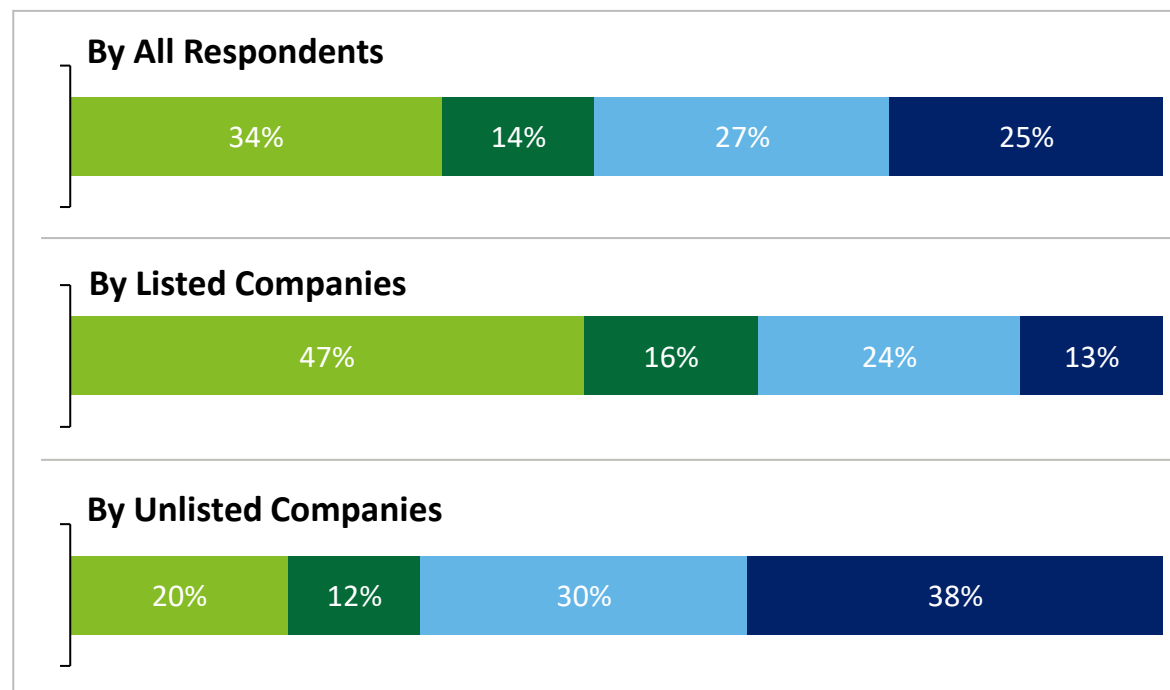
34% of respondents have already established a sustainability committee to oversee/drive ESG in the business, followed by 20% that set clear roles and responsibilities for the board of directors in driving corporate sustainability. The results also show that a higher percentage of listed companies have established sustainability committees compared to unlisted companies.

The key drivers for corporates to set the structure of sustainability governance are to strengthen their ESG performances, and to set the structure in line with expectations of various sustainability assessment requirements.

Q: Who in your organization is/are responsible for ESG oversight (e.g. strategy formation, implementation, and reporting reviews)? (Multiple answers)



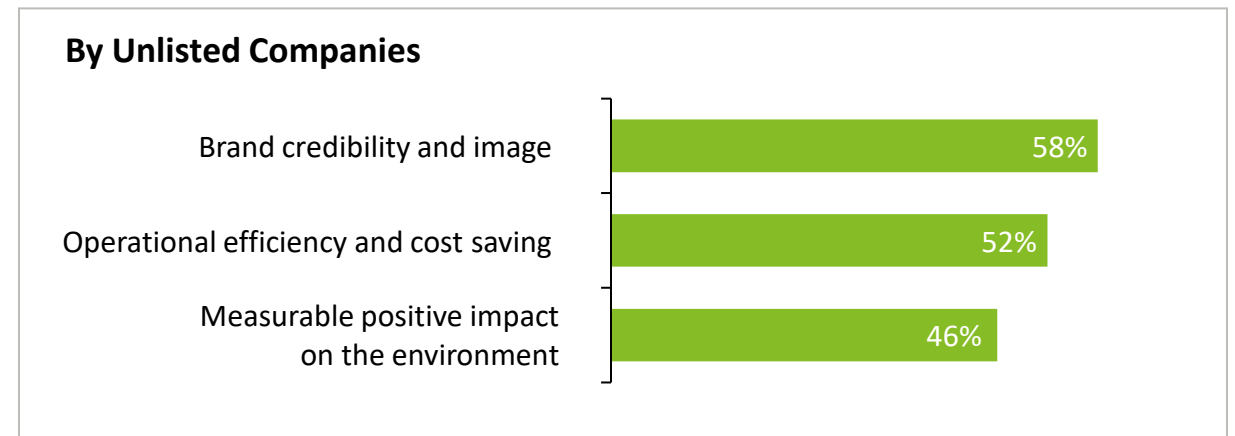
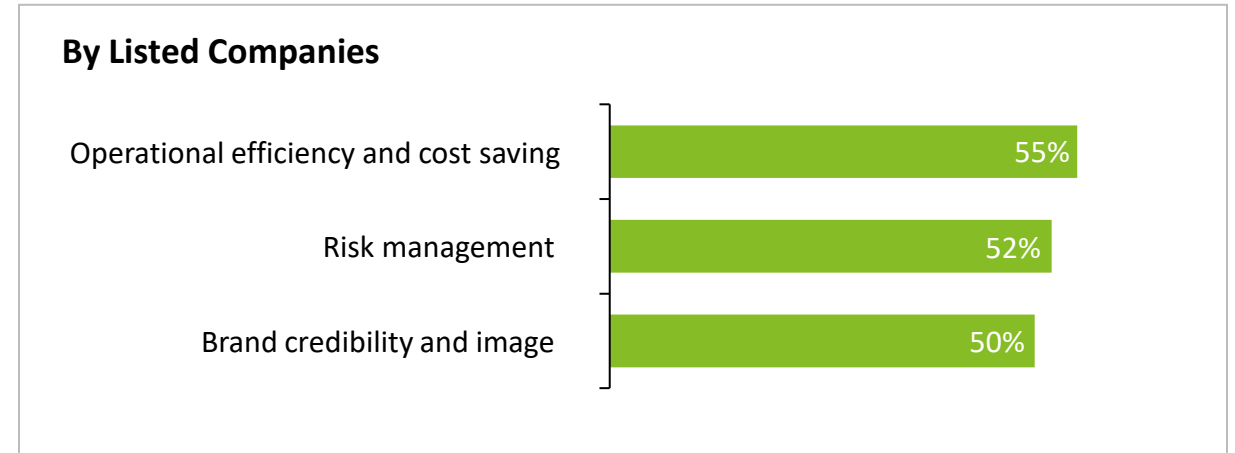
Q: Have you established a sustainability committee to oversee/drive ESG in the business?



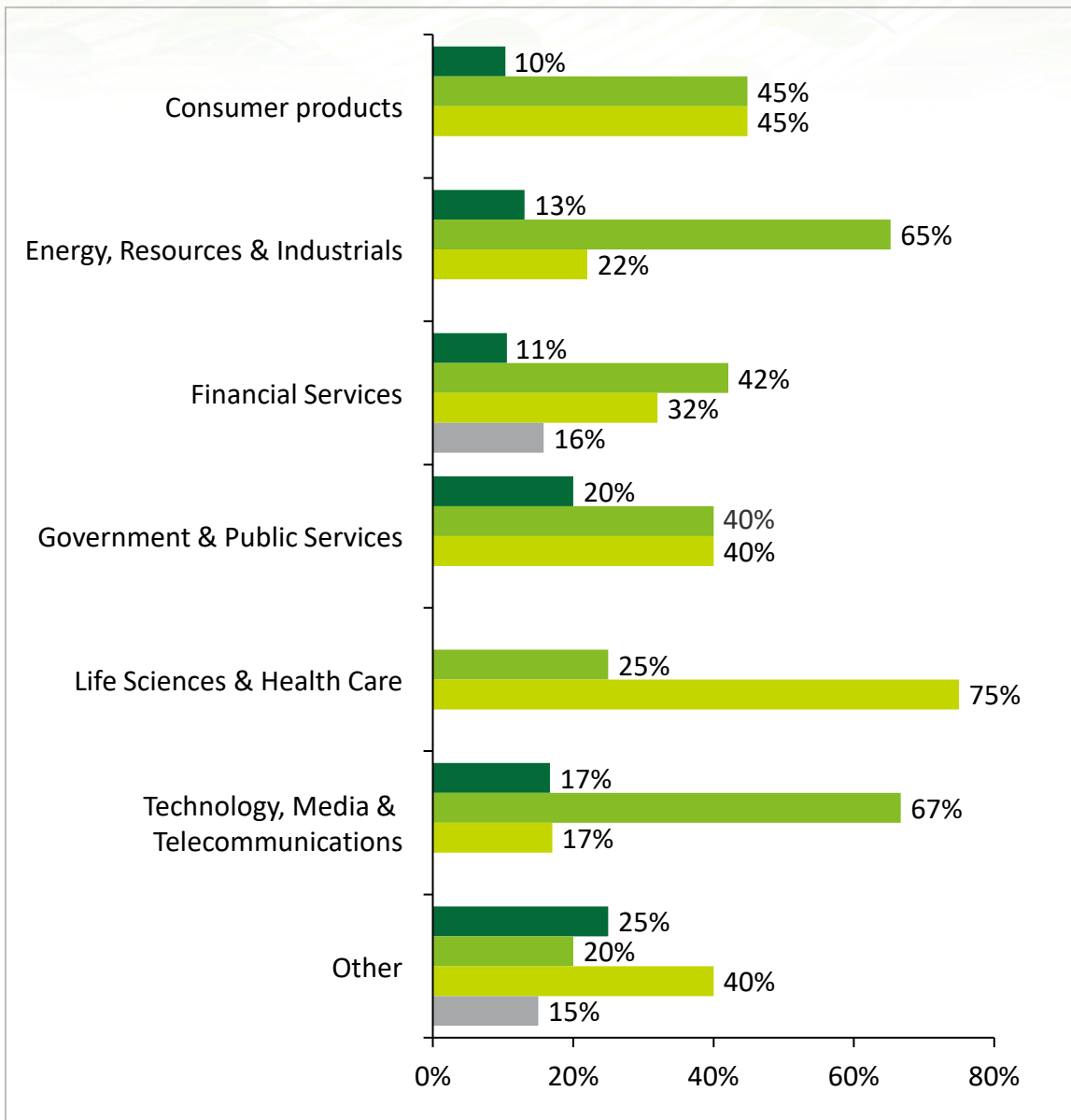
■ Yes, already established. ■ No, but we are making plans to.
■ Yes, we are in the process of establishing one. ■ No, and we have no plans to.

Operational efficiency and cost saving, Brand credibility and image, and Risk management are top 3 key benefits of corporate sustainability identified by the respondents.

Q: What are the Top 3 key benefits to better management of corporate sustainability?



44% of **total** respondents have some sustainability related KPIs linked to personal incentive schemes.



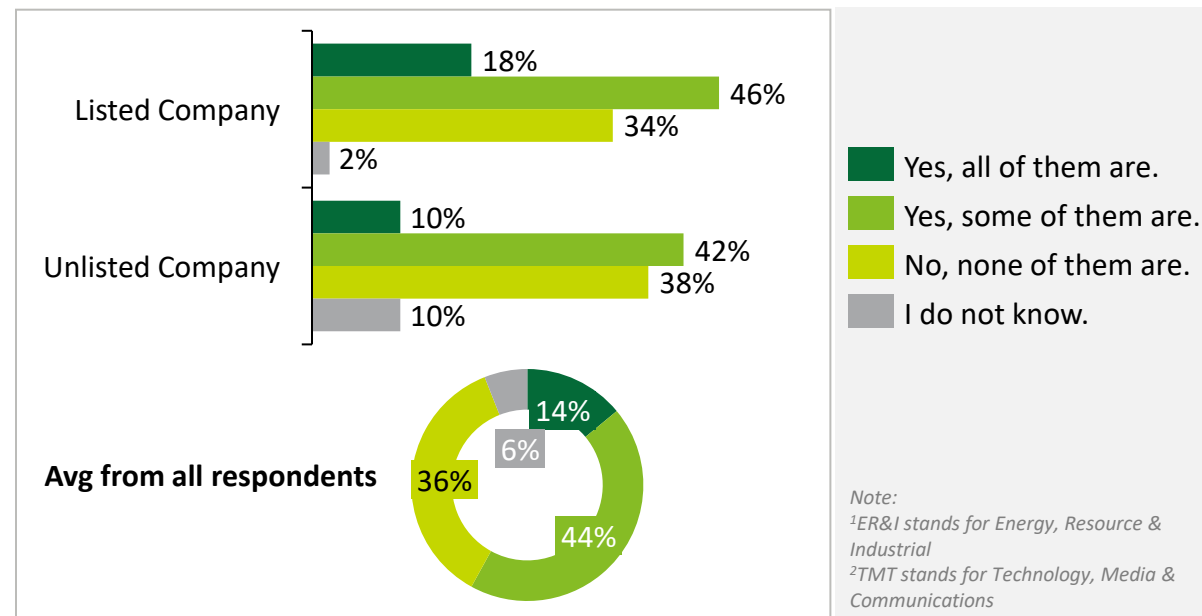
Q: Are your sustainability related KPIs linked to personal incentive schemes?

Highlight



ER&I¹ and TMT² had a higher than average response rate that their sustainability related KPI's are linked to some personal incentives, whereas majority of LS&HC respondents saw none of their sustainability related KPIs linked to personal incentive schemes. Listed companies also saw higher sustainability related KPI contribution to personal incentives than unlisted companies.

Some of the ESG KPIs were previously prioritized by the company as industrial KPIs or corporate KPIs. Once ESG KPIs are set across the company operations, those KPIs are also included in the set of ESG KPIs (e.g., occupational health & safety KPIs, energy saving).



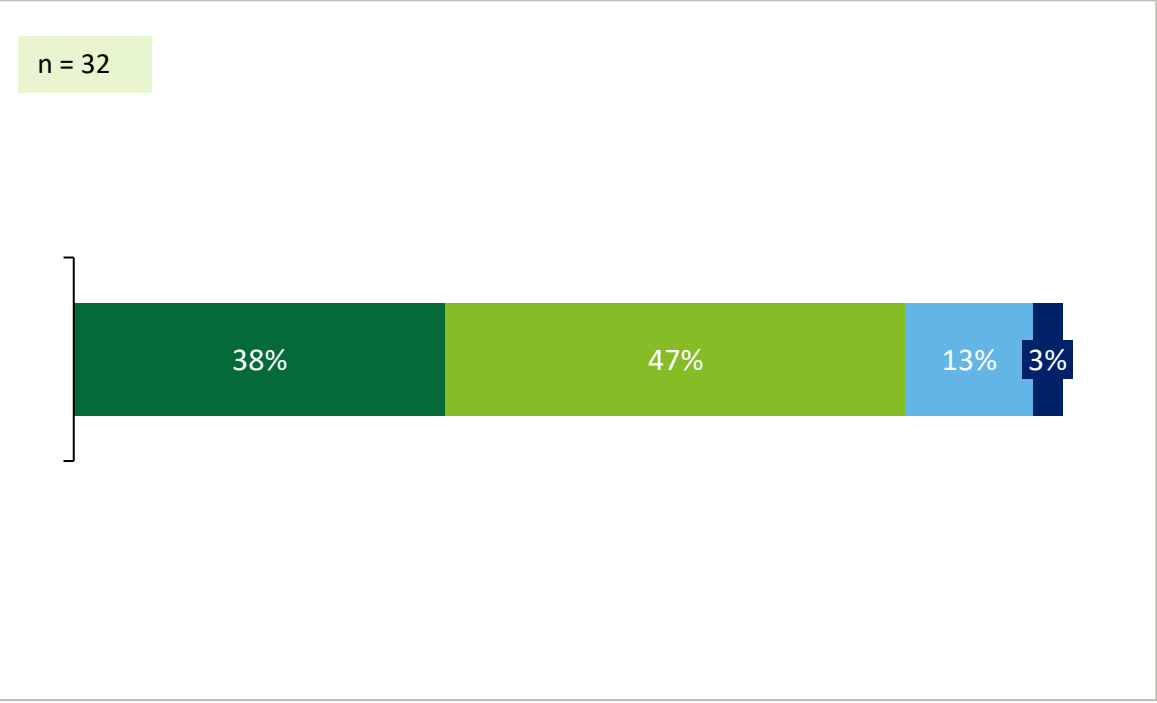
Note:
¹ER&I stands for Energy, Resource & Industrial
²TMT stands for Technology, Media & Communications

The Roles of Finance in Sustainability



85% of the respondents in finance or accounting field agree that Sustainability plays an increasingly important role for Finance.

Q: Please indicate to what extent you agree with the following statement: "Sustainability plays an increasingly important role for Finance".



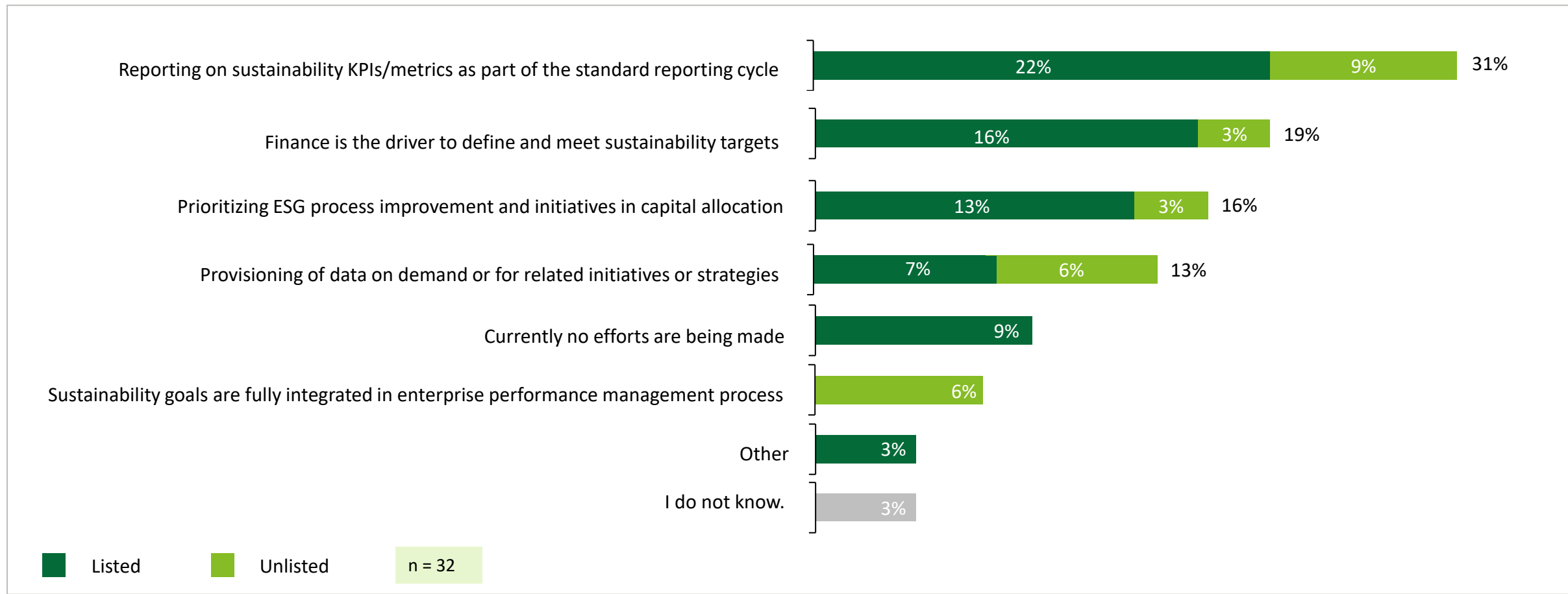
Strongly Agree Neither agree nor disagree Strongly Disagree
Agree Disagree

Highlight

One of the reasons for the importance could be that sustainability strategies might be associated with fewer constraints in terms of securing funding sources e.g., a greater ability to issue equity or obtain bank loans.

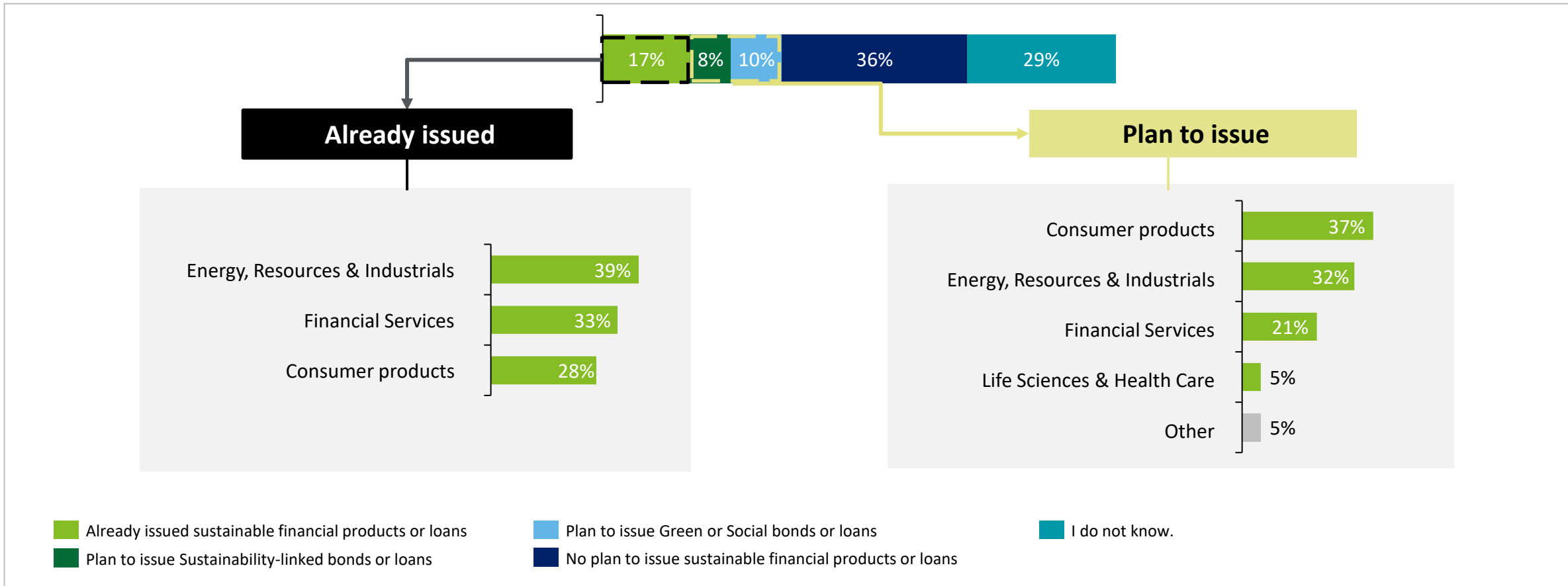
Among the sustainability goals, 31% of respondents in finance or accounting fields are trying to achieve reporting on sustainability KPIs/ metrics as part of the standard reporting cycle, while 19% saw finance as the driver to define and meet sustainability targets. Unlisted companies are also aiming for sustainability goals to be fully integrated in enterprise performance management processes.

Q: Which of the sustainability goals is your Finance department trying to achieve or contribute towards?



Only 17% of the of respondents, led by ER&I, have already issued sustainable financial products or loans. Many organizations in Consumer products plan to issue some whilst overall, 36% have no plan to do. ER&I, FS, and CP are the leading industries as they have already issued products as well as the most active in their future plans to issue, from our respondents.

Q: Is your organization looking to finance ESG initiatives through sustainable financial products in the next 2 years?




32% of respondents prioritize on awareness of ESG and would invest in this area in the next 2-5 years.

Those who prioritize on Climate-focus ambitions also tend to invest in innovations for low carbon economy. For operating & reporting area, most of the respondents focus on ESG reporting in line with 56-1 One report and governance metrics; whereas, in finance areas, majority aimed for issuing green finance products as part of their ESG strategy and awareness.

- 1
- 2
- 3
- 4
- 5
- 6

ESG priority or immediate ambition

 *Q: What is your organization's ESG priority / immediate ambition? (Multiple answers)*

Future ESG investment  <i>Q: What are the key focus areas for ESG investment in the next 2-5 years? (Multiple answers)</i>	Strategy			Operations & Reporting				Finance	
	Awareness of ESG in the organization	Integrating ESG into corporate strategy	Climate-focus ambitions	ESG reporting in line with 56-1 One report	Issuing Sustainability Report in line with international standard	Social metrics	Governance metrics	Get recognized by sustainability index (THSI, DJSI)	Issuing green finance products
ESG awareness and capacity building	32%	17%	13%	10%	4%	7%	9%	6%	7%
ESG strategy and governance	28%	20%	15%	10%	8%	7%	15%	8%	7%
Climate (strategy, mitigation, adaptation)	15%	20%	19%	3%	5%	5%	7%	8%	6%
Internal ESG process improvements	17%	8%	9%	4%	1%	8%	7%	2%	2%
ESG data assurance or collection or reporting	5%	6%	3%	4%	2%	1%	3%	2%	1%
Innovations for low carbon economy	16%	18%	14%	3%	7%	5%	8%	8%	5%
Sustainable finance products	8%	2%	5%	0%	3%	1%	2%	1%	3%
Sustainable supply chain	19%	10%	12%	7%	8%	2%	8%	7%	4%
None	4%	0%	1%	2%	0%	0%	1%	0%	3%
I do not know.	3%	2%	1%	1%	1%	1%	1%	1%	0%

ESG strategy and governance, and ESG awareness and capacity building are key future investments on ESG. Other key focus areas for investment varied across industries.

Highlight

ER&I focused on innovations for low carbon economy as they might be pressured by Social License to Operate as their activities impact the environment and economy of local communities.



Q: What are the key focus areas for ESG investment in the next 2-5 years? (Multiple answers)

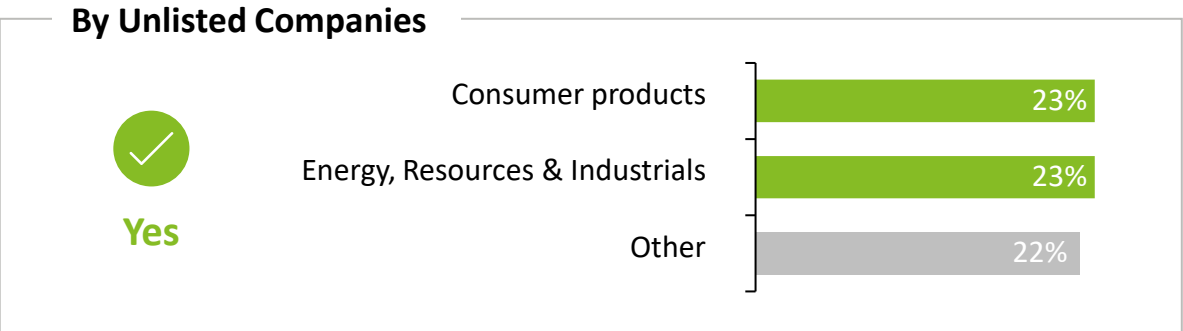
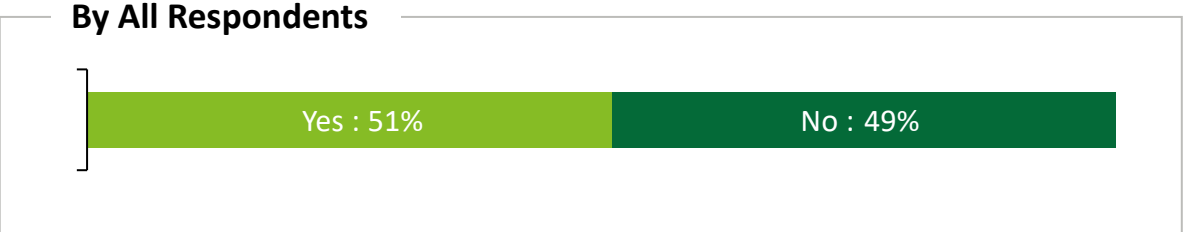
Priority	Consumer products	Energy, Resources & Industrials	Financial Services	Government & Public Services	Life Sciences & Health Care	Technology, Media & Telecommunications
1 st	21% ESG strategy and governance	27% Innovations for low carbon economy	18% ESG awareness and capacity building	22% ESG strategy and governance 22% Internal ESG process improvements	22% ESG awareness and capacity building 22% Sustainable supply chain	26% ESG awareness and capacity building 26% ESG strategy and governance 26% Internal ESG process improvements
2 nd	19% Sustainable supply chain	23% Climate (strategy, mitigation, adaptation)	16% ESG strategy and governance			
3 rd	15% ESG awareness and capacity building	20% ESG strategy and governance	14% Sustainable finance products	11% ESG awareness and capacity building	11% ESG strategy and governance	

Sustainability Reporting



51% of respondents currently report on ESG management approaches and KPIs as part of their reporting cycle. This is also led by Consumer products and ER&I industries among the unlisted companies.

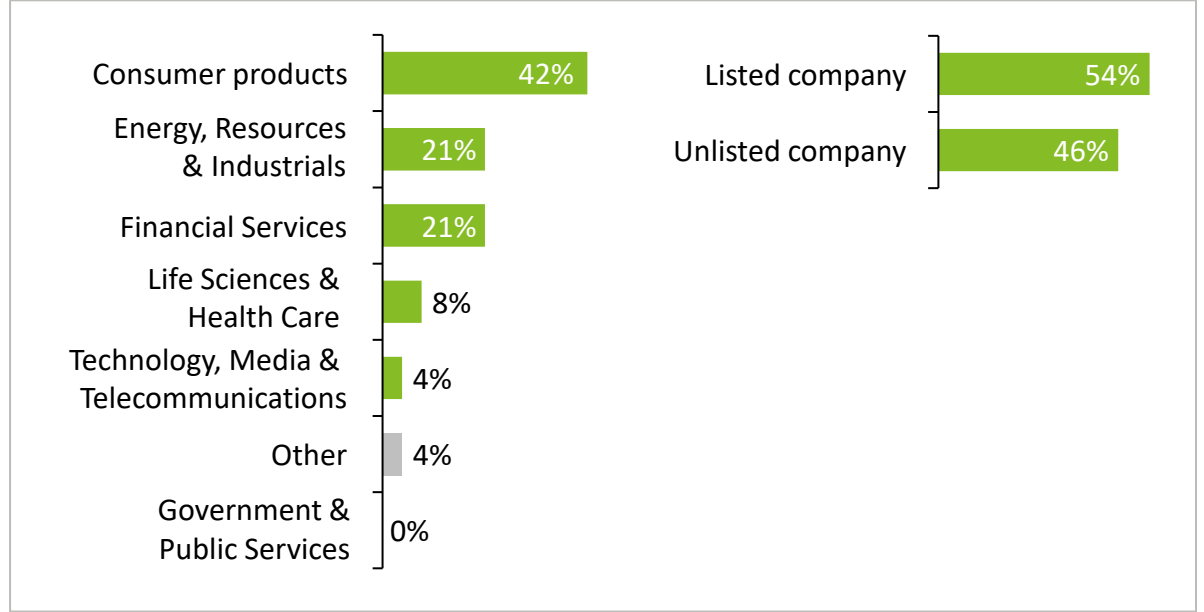
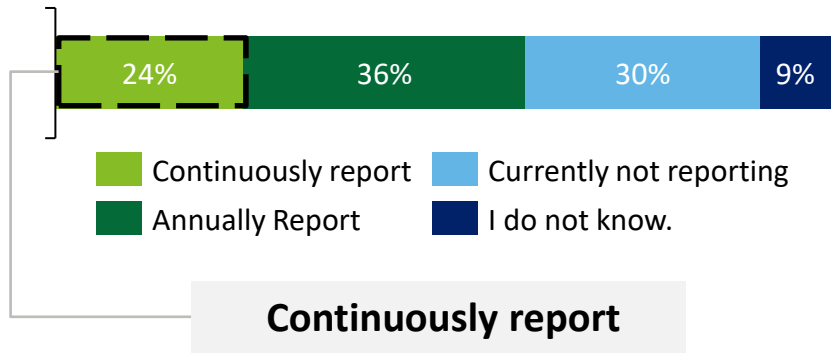
Q: Does your company currently report on ESG management approaches and KPI's as part of your reporting cycle?



Note: Other comprises various services e.g. education, Architecture & design, and professional services

Only 24% of the respondents continuously report on their ESG KPIs as part of the management reporting. Of that 24%, majority are Consumer products organizations.

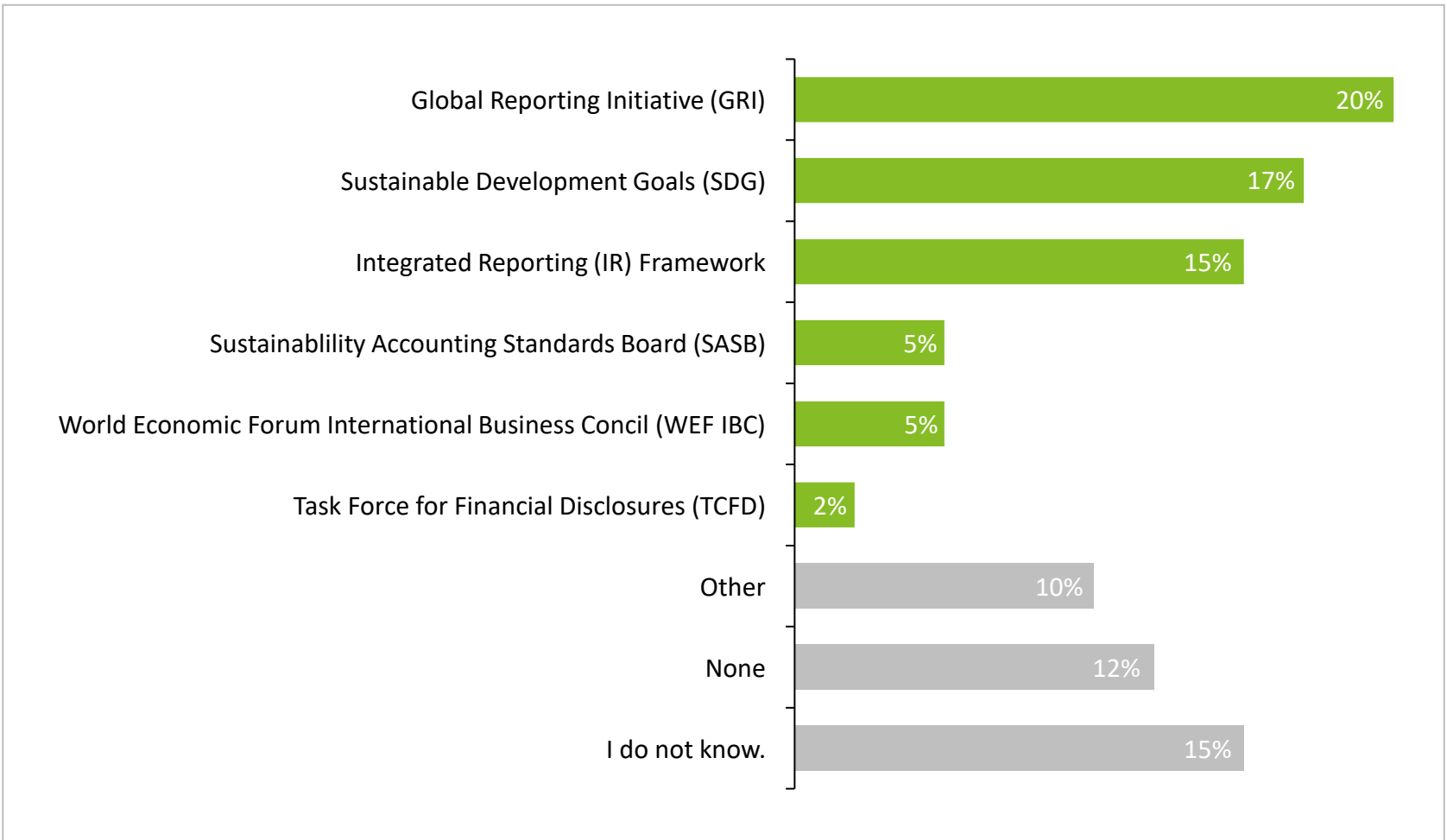
Q: How often do you report on your ESG KPIs?



Majority of respondents in finance or accounting functions use GRI (20%) or SDG Framework (17%) as sustainability reporting.

n = 32

Q: Which sustainability reporting framework or standard (e.g., KPIs according to ESG) does your Finance organization follow?



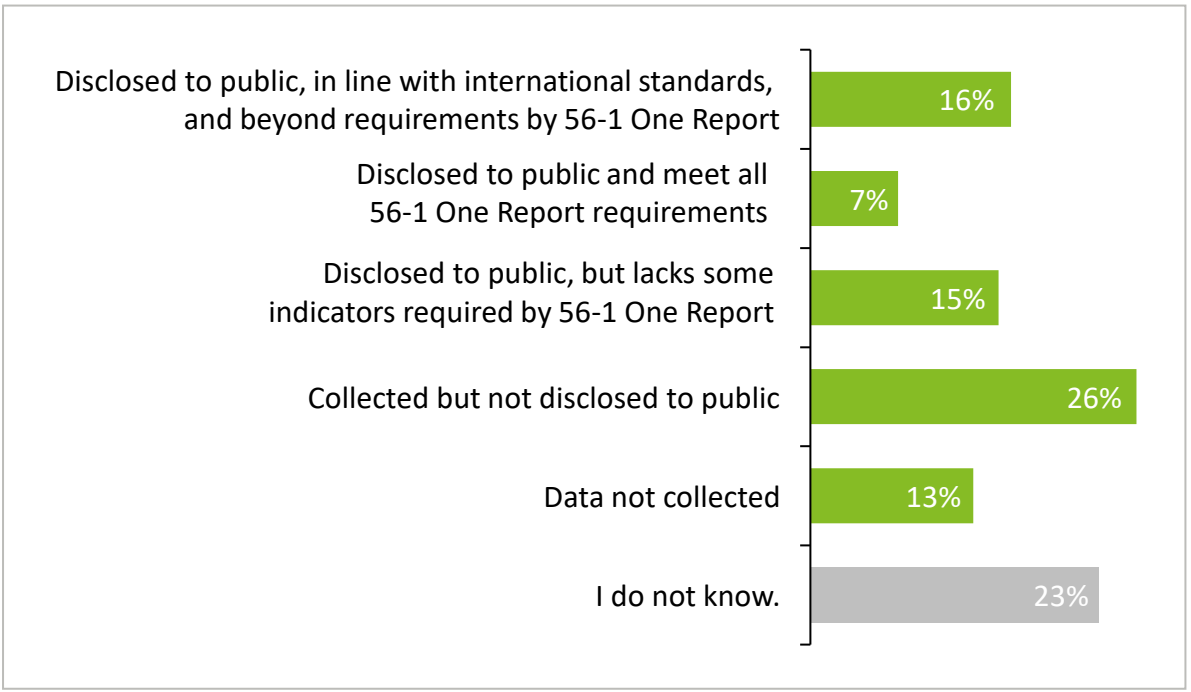
³Companies are transitioning from disclosing selective topics with limited information, focus on philanthropy work to a more strategic sustainability report and align with international frameworks or standards.

³Source: Deloitte Sustainability Reporting Strategy Creating impact through transparency Report

38% of respondents disclosed ESG data or sustainability reporting while that of **26%** collected but did not disclose data to public.

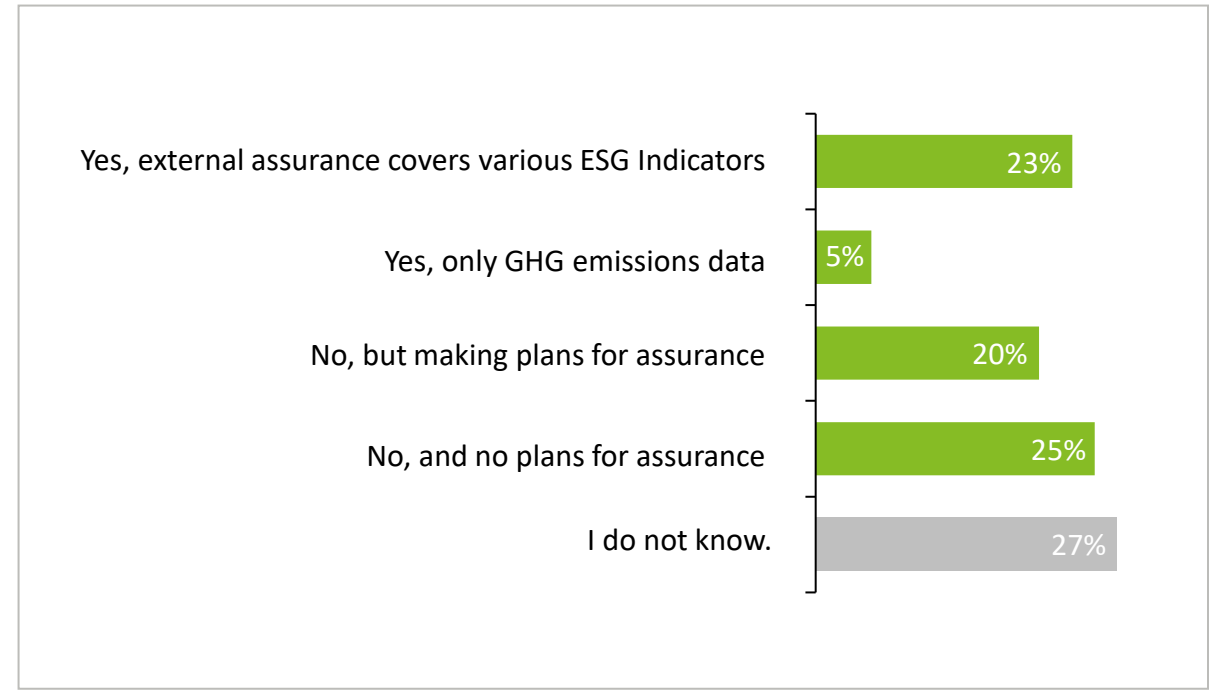
Those who collected ESG data but did not disclose to public might be because they do not have to comply with regulatory requirements (unlisted companies do not have to comply with disclosure requirements, etc.) and lack of confidence in data quality and readiness for disclosure.

Q: How do you rate your organization's quality of ESG data or Sustainability reporting?



23% of respondents already have ESG data assured by external assurance covering various ESG indicators while **25%** have no plans for ESG data assurance.

Q: Is your organization's ESG data assured by external parties?

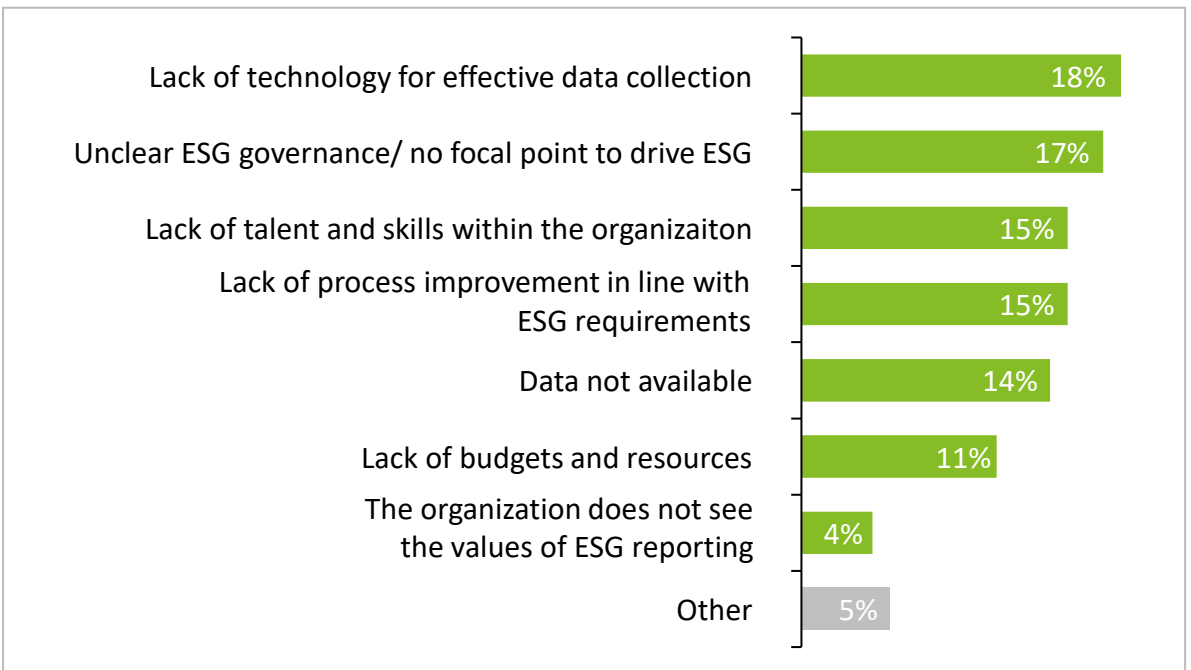


Lack of technology for effective data collection, lack of talent and skills within the organization, and data not available are the main gaps respondents saw related to fulfilling reporting requirements on sustainability efficiently.

27% of respondents already have in-house sustainability experts engaged to meet the challenges of sustainability reporting, whereas **40%** do not have internal resources for it.

Q: What are the main gaps you see related to fulfilling reporting requirements on sustainability efficiently? (Multiple answers)

Q: Do you already have employees with the necessary skills to meet the challenges of sustainability reporting?



22% of the organizations that acknowledge they have unclear ESG governance or no focal point to drive ESG, plan to invest on ESG strategy and governance in the next 2-5 years. This was a key focus area for the majority of respondents, followed by increasing ESG awareness and capacity building, as the main methods to tackle other gaps such as lack of process improvement in line with ESG requirements, lack of technology for effective data collection, and potentially to stifle lack of talent and skills within the organization.

Current main gaps on ESG reporting

Q: What are the main gaps you see related to fulfilling reporting requirements on sustainability efficiently? (Multiple answers)

Future ESG investment

Q: What are the key focus areas for ESG investment in the next 2-5 years? (Multiple answers)

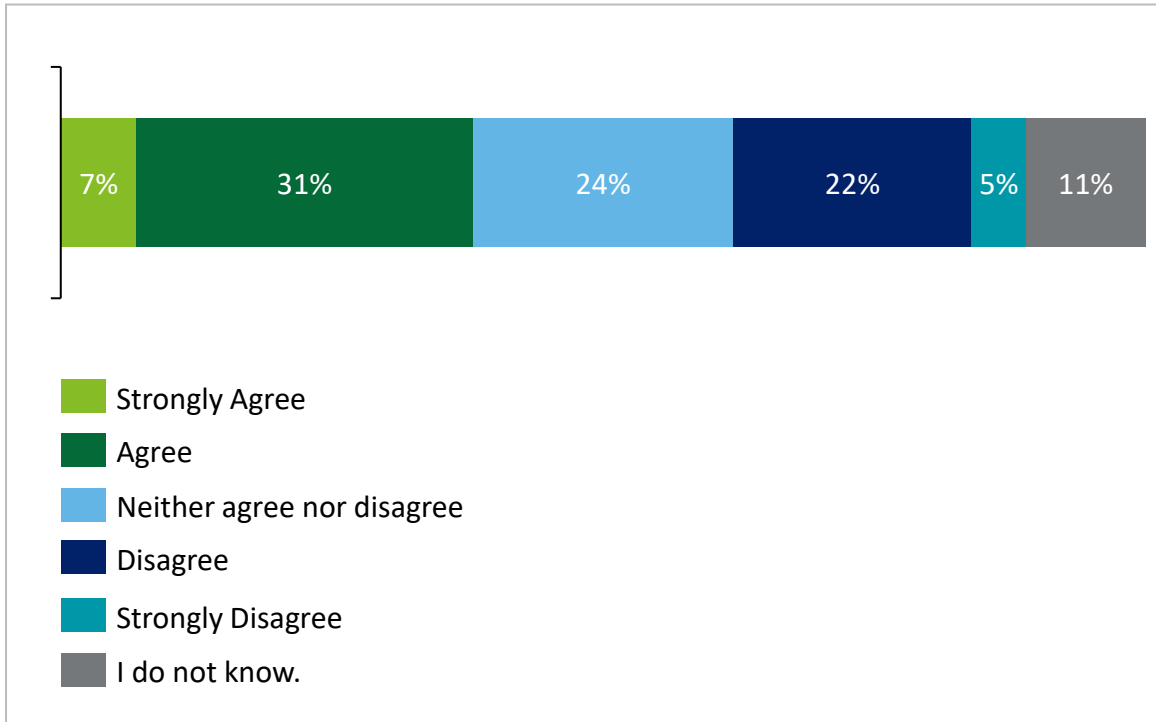
	The organization does not see the values of ESG reporting	Unclear ESG governance / no focal point to drive ESG	Lack of talent and skills within the organization	Lack of process improvement in line with ESG requirements (no management approach)	Lack of technology for effective data collection	Data not available	Lack of budgets and resources	Other
ESG awareness and capacity building	3%	19%	16%	14%	17%	12%	9%	3%
ESG strategy and governance	4%	22%	18%	14%	17%	16%	11%	6%
Climate (strategy, mitigation, adaptation)	3%	10%	5%	9%	15%	7%	7%	3%
Internal ESG process improvements	2%	12%	11%	8%	10%	11%	8%	0%
ESG data assurance or collection or reporting	0%	4%	2%	2%	5%	3%	1%	1%
Innovations for low carbon economy	5%	15%	10%	14%	14%	7%	8%	4%
Sustainable finance products	1%	3%	5%	3%	6%	2%	5%	2%
Sustainable supply chain	2%	11%	12%	10%	14%	9%	11%	2%
None	1%	1%	3%	1%	1%	4%	2%	3%
I do not know	2%	1%	2%	2%	1%	1%	1%	2%

System, Processes, and Data



38% of respondents agree that their current data analytics infrastructure and tools sufficiently support the measurement of performance on sustainability goals.

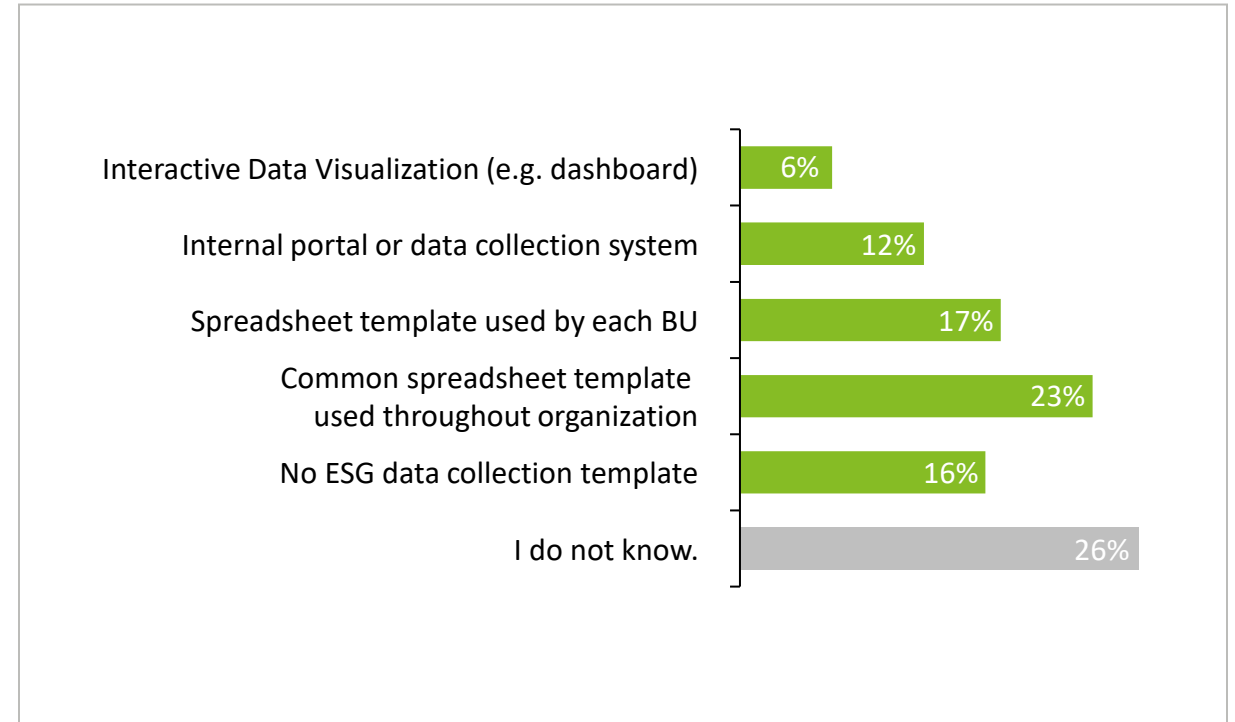
Q: Please indicate to what extent you agree with the following statement: “My current data analytics infrastructure and tools sufficiently support the measurement of performance on sustainability goals”.



23% of the respondents use common spreadsheet template throughout organization to collect data on ESG.

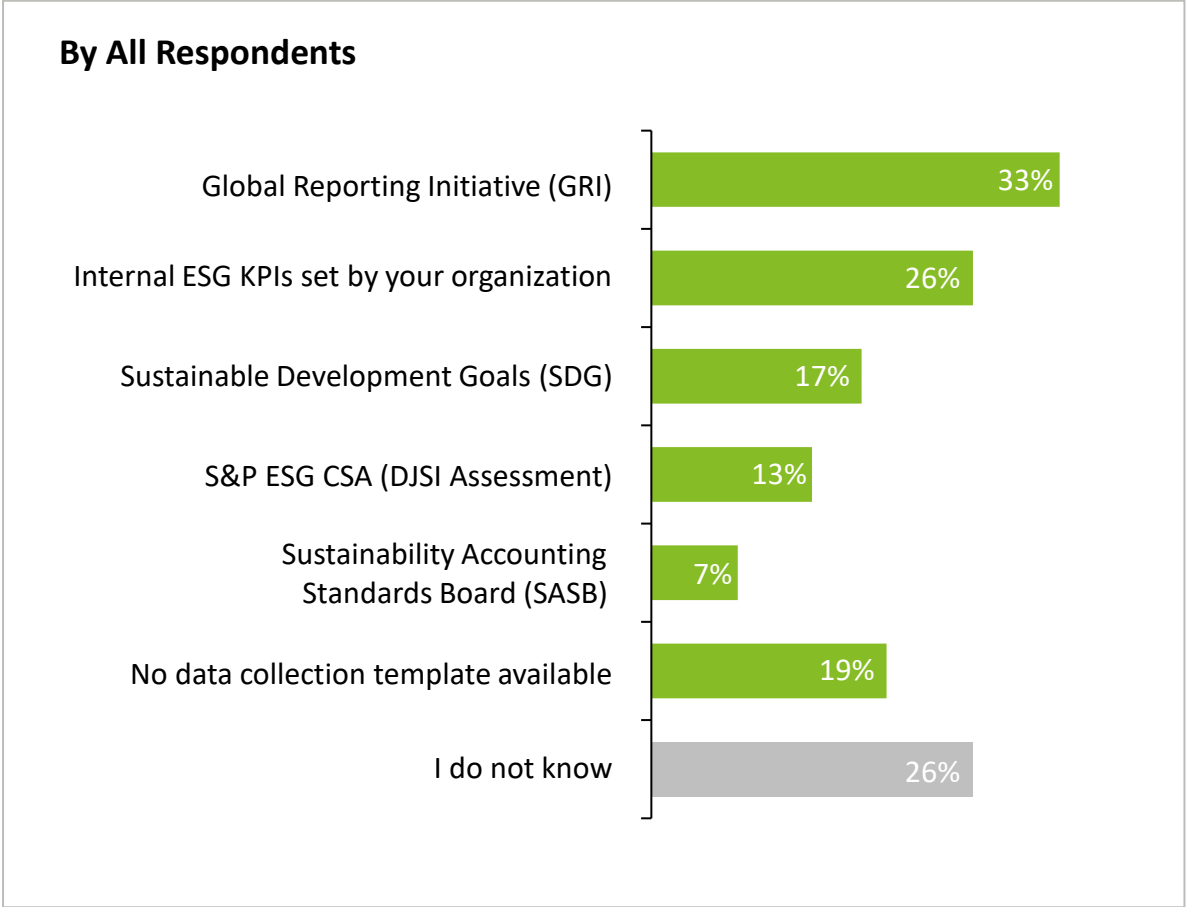
However, this method might not be suitable for companies that have several operation processes where data collection might be performed separately and inconsistently. This would make it difficult to consolidate the date among business units and potentially be deviated by human error.

Q: Does your organization use a data collection template for ESG information? If yes, which technologies/platform do you use for the data collection?



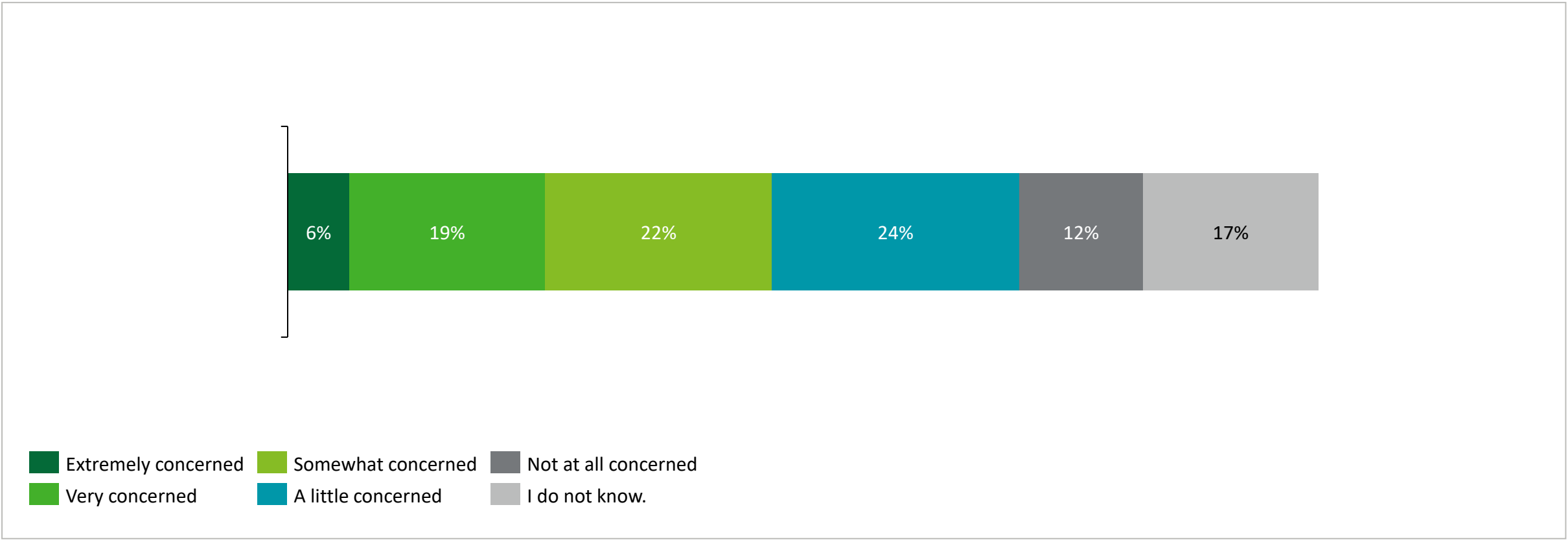
Global Reporting Initiative (GRI) is the main ESG disclosure standards used among respondents, and Internal ESG KPIs are mostly used to set organizations' data collection template and structure; however, 19% of respondents have no data collection template available.

Q: Does the data collection template and structure at your organization follow any of the metrics recommended by these standards / ESG corporate assessments? (Multiple answers)



47% of respondents concerned that their organization does not have adequate technology tools needed to facilitate new ESG disclosure requirements.

Q: How concerned are you that your organization does not have adequate technology tools needed to facilitate new ESG disclosure requirements?



Industry Snapshot





Thailand ESG and Sustainability Survey 2022

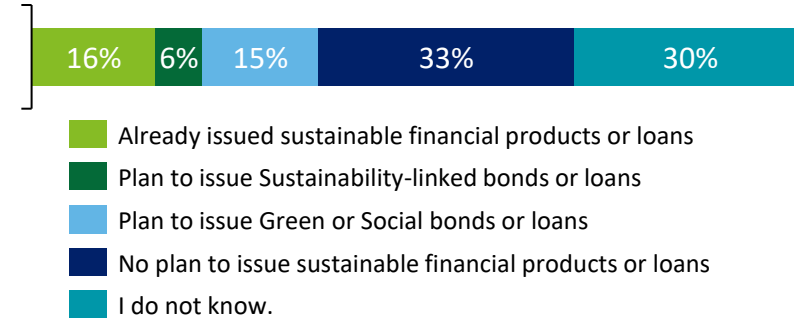
Environmental, social, and governance (ESG) issues are more crucial than ever at this pivotal moment in history.

Learn more

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Consumer Product Industry

Sustainability finance products milestone



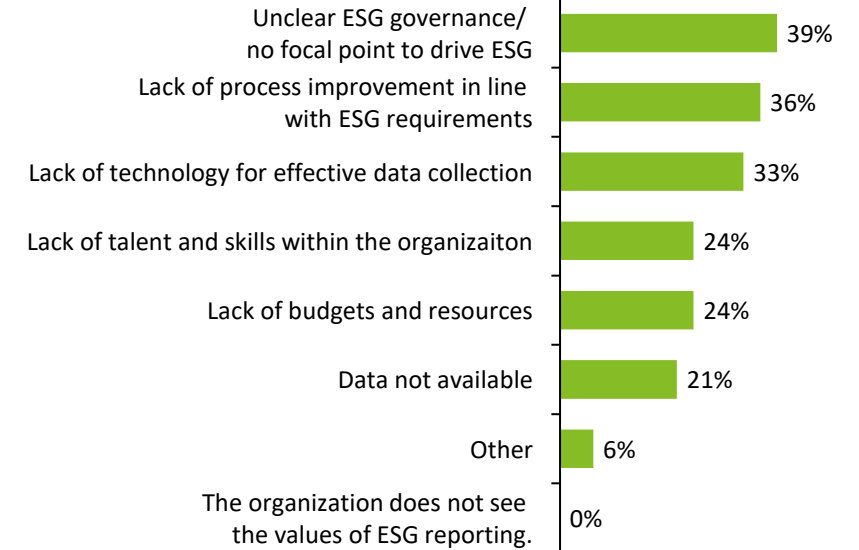
Future key ESG investments



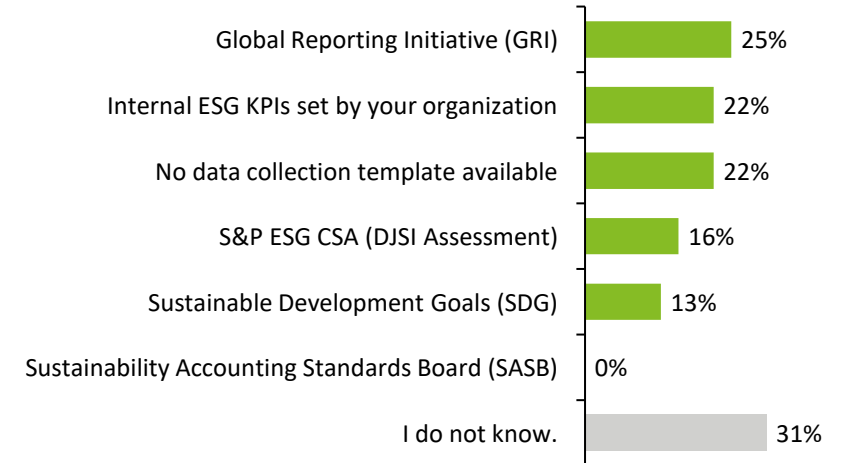
Currently report on ESG management approaches and KPI's as part of reporting cycle



Challenge to fulfil reporting requirement



Standards/ assessments that ESG data collection structure is following





Thailand ESG and Sustainability Survey 2022

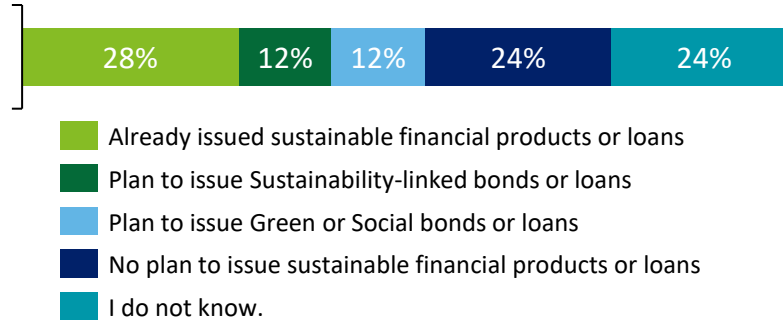
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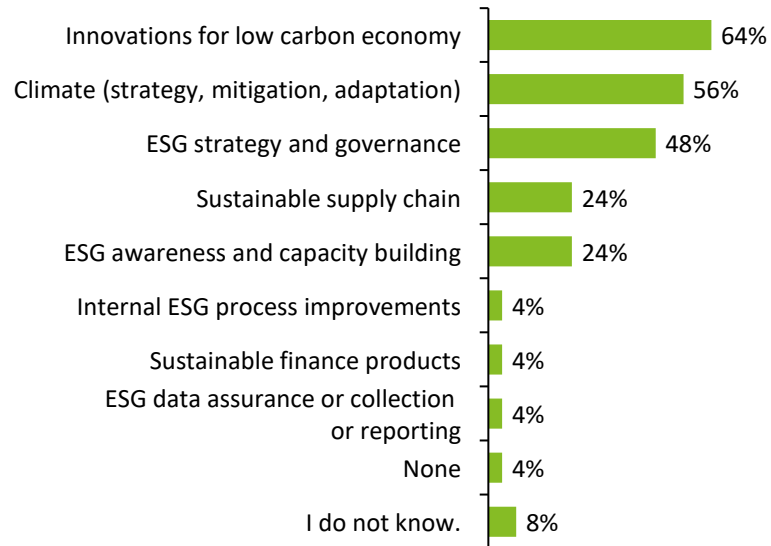
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Energy, Resources & Industrial Industry

Sustainability finance products milestone



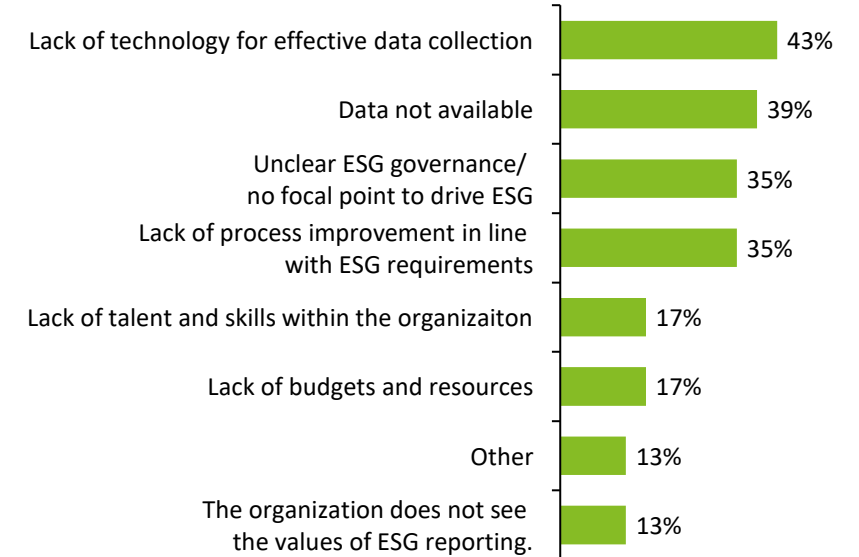
Future key ESG investments



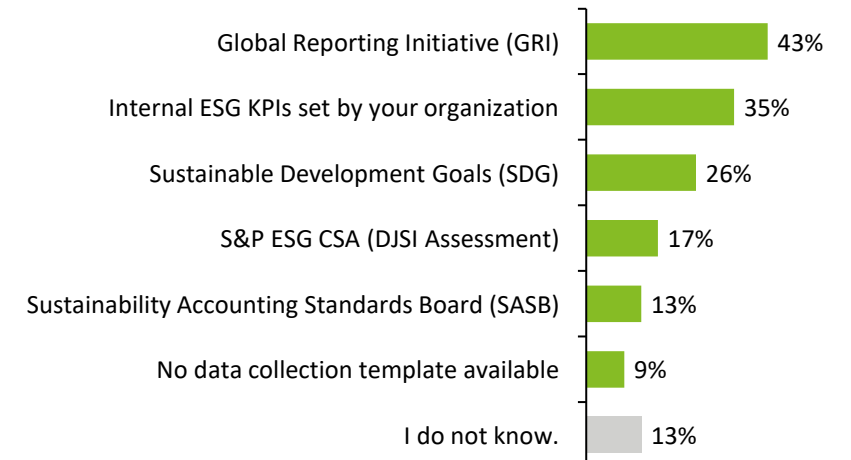
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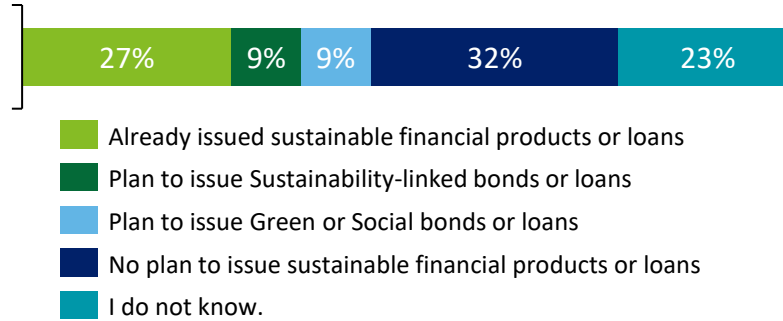
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Financial Service Industry

Sustainability finance products milestone



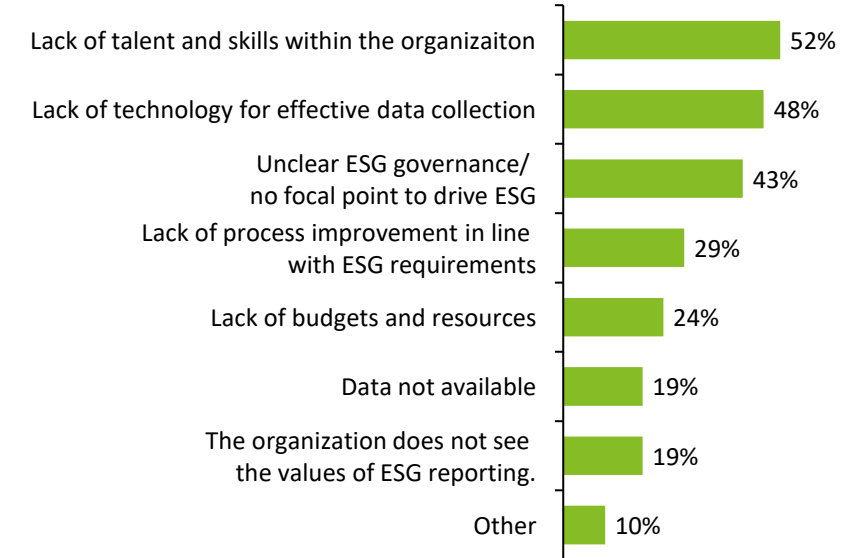
Future key ESG investments



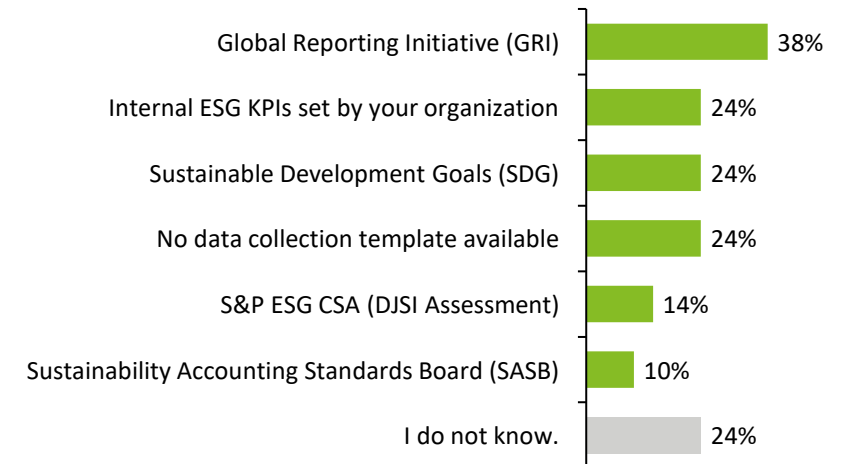
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Challenge to fulfil reporting requirement



Standards/ assessments that ESG data collection structure is following





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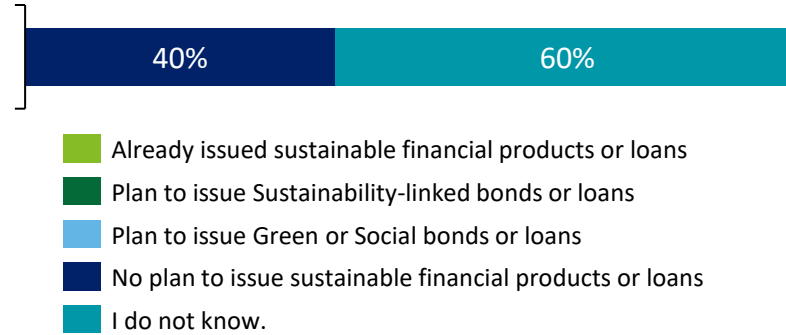
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Government & Public Services Industry

Sustainability finance products milestone



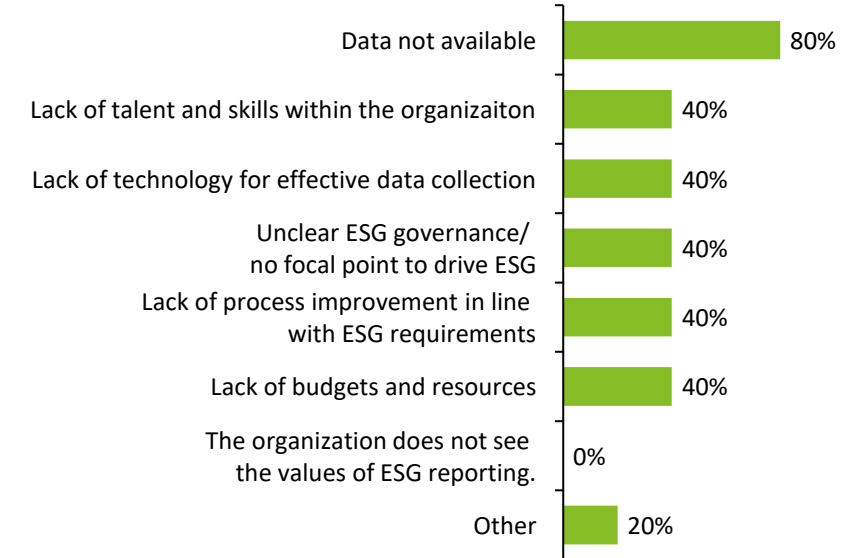
Future key ESG investments



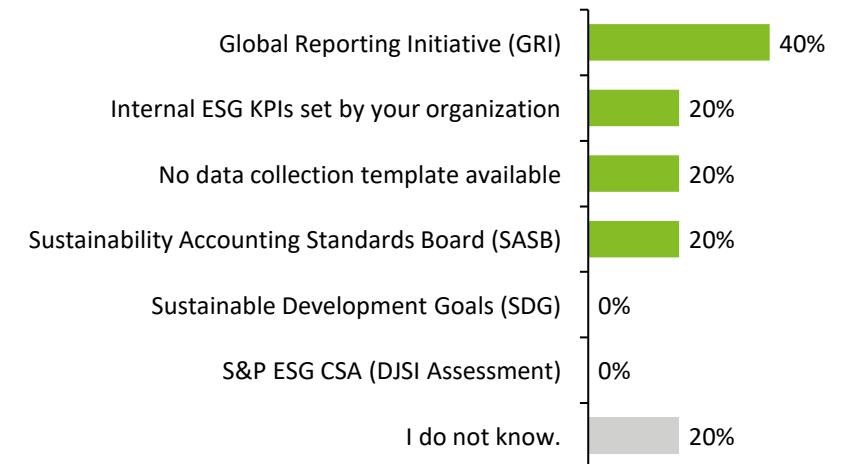
Currently report on ESG management approaches and KPI's as part of reporting cycle



Challenge to fulfil reporting requirement



Standards/ assessments that ESG data collection structure is following





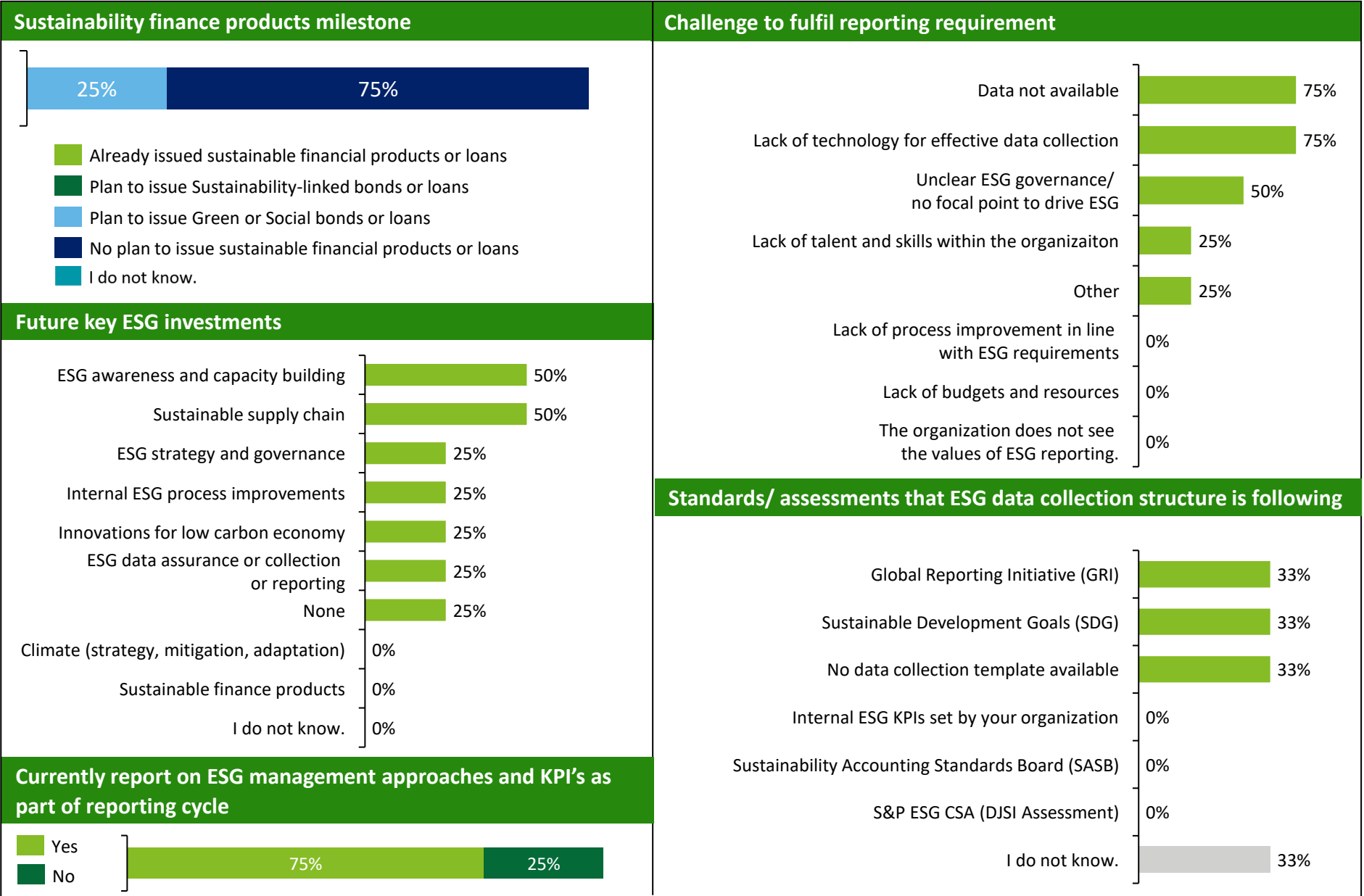
Thailand ESG and Sustainability Survey 2022

Environmental, social, and governance (ESG) issues are more crucial than ever at this pivotal moment in history.

Learn more

Deloitte’s survey on ESG and sustainability aim to address how business landscapes today are being transformed by environmental and social concerns. The survey conducted in August to September 2022 among 106 of Thailand’s leading companies.

Life Sciences & Health Care Industry





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Technology, Media & Telecommunications Industry

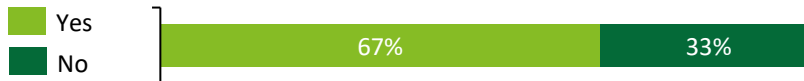
Sustainability finance products milestone



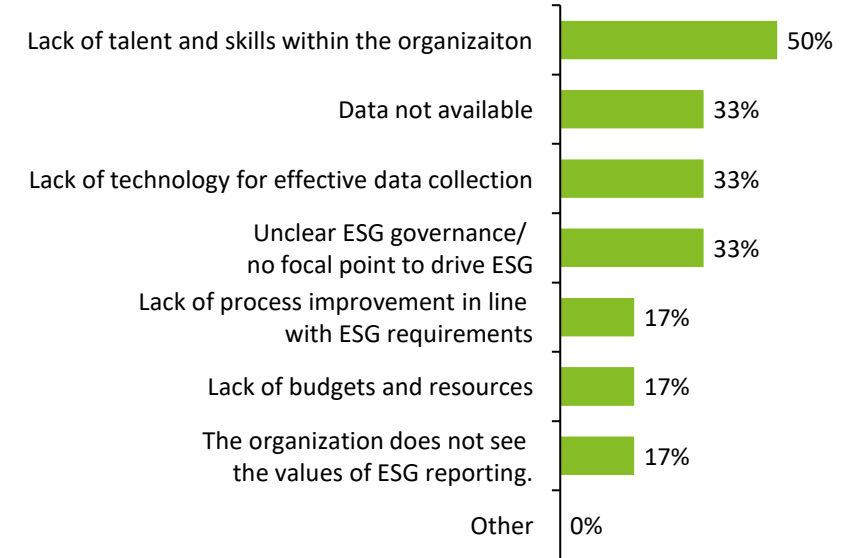
Future key ESG investments



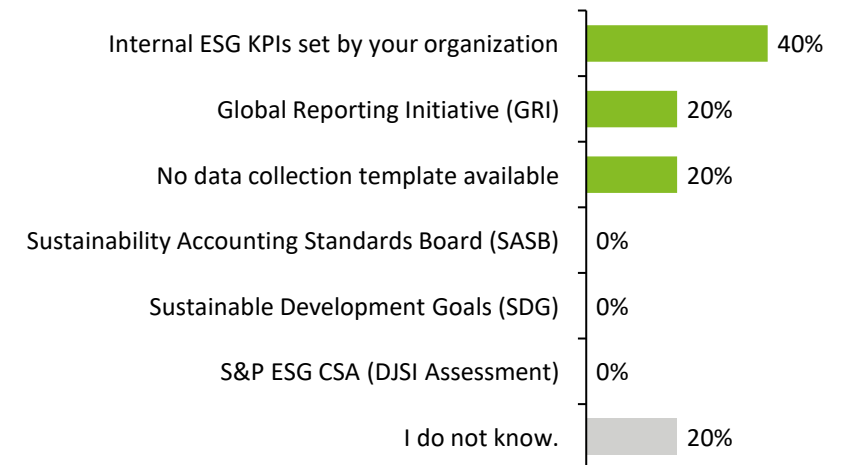
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Challenge to fulfil reporting requirement



Standards/ assessments that ESG data collection structure is following





Deloitte Point of View

Deloitte Point of View

ESG Reporting is here to stay: the trends and how to maximize your ESG reporting process.



Kasiti Ketsuriyonk

Partner | Audit & Assurance
Sustainability & Climate Leader

The landscape of sustainability and ESG reporting changes very quickly in recent years, particularly last year at the inauguration of International Sustainability Standard Board (ISSB) at COP26 in November 2021 which signaled the integration of various reporting frameworks into its development.

ISSB is set to develop comprehensive global baseline of sustainability disclosure standards, with the focus on investors' information needs. Earlier this year, ISSB has issued exposure drafts of IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2: Climate-related Disclosures, which are in their public hearing period. The ISSB standard will not be complete until end of 2022; however, many countries have signaled their intention to adopt the standards as requirements for their corporate sustainability reporting framework.

At the regional level, in the EU 's proposal for a Corporate Sustainability Reporting Directive is expected to become fully enforced by 2024 among EU large companies, listed companies (except micro-enterprises), and non-EU companies with branches or subsidiaries in the EU above certain thresholds. At the national level, we see the upward trend of mandatory ESG reporting and mandatory disclosures in line with Task Force on Climate-related Financial Disclosures (TCFD) in many jurisdictions.

For Thailand, 56-1 One Report has been fully enforced earlier this year, with the new requirements for listed companies to disclose their ESG commitments, stakeholders, and value chains, as well as management approaches and performances of Governance, Social, and Environmental aspects (including companies' GHG emissions (scope 1 & scope 2), and the verified carbon emission amounts).

Our Perspective | ESG Strategy and Value

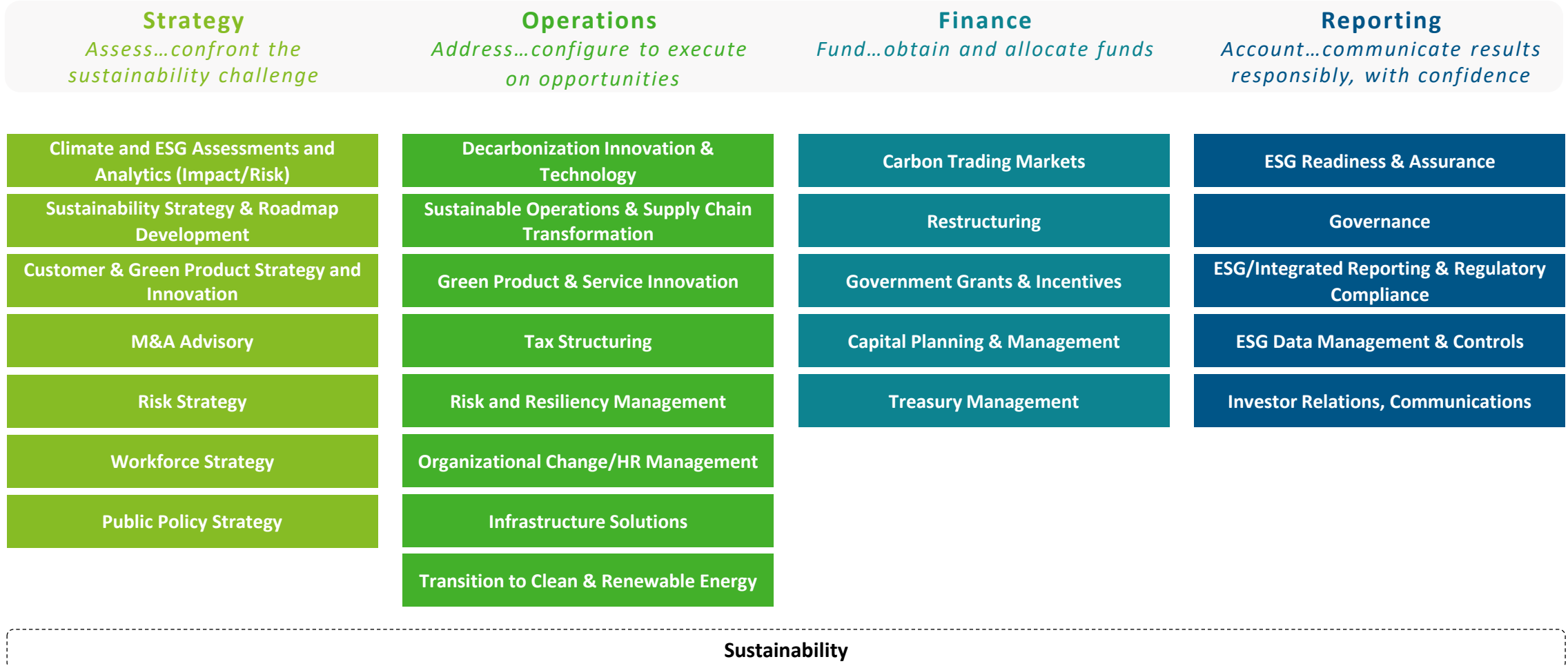
ESG strategy is expected to be integrated across the organization, with the potential to provide significant impact and value. ESG Strategy contributes to a differentiated purpose - role in society connected to overall strategy & long-term value.



- A company's **corporate strategy and ESG strategy** should be connected – an understanding of the integration of both makes the company more **resilient** and more **valuable**.
- ESG strategy is not about publicizing one's good deeds – it is a coherent set of choices about **how to grow** as a purpose-led organization, delivering impact for stakeholders **across products and services, operations, employee engagement and philanthropy**
- The ability to create value from ESG relies on two things:
 1. Ability to **manage responsibly day-to-day** and
 2. Development of a **differentiated social value proposition**

End-to-end Integrated ESG Approach

- 1
- 2
- 3
- 4
- 5
- 6



Maximize your ESG reporting process

For companies starting from reporting, Deloitte encourages you to think strategically to get most out of your reporting exercise, to inform your corporate sustainability strategy and directions. The reporting cycle comprises four important steps that companies should ensure they are executed effectively:

1. Materiality assessment: Identifying ESG priorities from materiality assessment exercise will help companies ensure they have effective management approach (as they will be required to explain the approach in ESG reporting, and report on performances). The company can focus or prioritize its resources in managing these topics, which will contribute to creating real values for stakeholders.

2. Data Collection: Ensure you have the right template that helps focal points to collect the right data, while easing the work in consolidating data at the end of the reporting cycle. It is important for all data collection focal points and the main data controller to understand the requirements of the reporting standards and system of the data collection, to ensure the right data collected effectively through the system from the front line.

3. Report development: The report structure should be thoroughly planned to disclose all qualitative and quantitative data required and outline all information they need in line with standards they use. Companies can use this step to leverage and follow up progress of ESG initiatives and in-process improvement from each focal points on each material issues to gain insights in their current performances and inputs to strengthen their ESG strategy and planning.



4. Data Assurance: The data assurance can be done by the company's internal ESG audit team or by external parties. External data assurance may have more affects in leveraging the trustworthy of the company's ESG data. To maximize from assurance exercise, the company can check if relevant officers have understandings of the standards used, recheck if the data system can streamline data from front line to consolidated level in line with the standard, recheck if relevant data focal points can explain clear line of command in data collection, and if the focal points can provide effective evidence for the data recorded.

References:

Deloitte: Globally Consistent ESG Reporting ([URL](#))

The European Commission (2022). Corporate Sustainability Reporting Directive.

Accessed 4 July 2022 ([URL](#))

Explore more on:

Our sustainability services: [Here](#)

Our ESG related services: [Here](#)

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Thailand ESG and Sustainability Survey Report 2022



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