Oxford Climate Policy Monitor 2024 Survey

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Policy Tool Name: Climate Change Master Plan 2015-2050

3. Source material link(s):

https://web.archive.org/web/20240707061149/https://faolex.fao.org/docs/pdf/tha203759.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

□ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature

□ Judiciary

Ministry/Department/Agency

 \Box Other (Please describe)

7. Status of the policy tool

Approved, in force

• Approved, not yet in force

Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2015</u>

10. Does the policy tool have an end date?

• Yes
11. What is the anticipated end year of the policy tool?

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The main purposes of the policy are

(1) To provide a long-term national framework;

(2) To provide a policy framework for the development of mechanisms and tools;

(3) To provide government agencies and relevant organizations with a framework for detailed action plans; and

(4) To provide budgeting agencies with a clear framework for bucket allocation.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

I. Cabinet

• 2. Ministry of Natural Resources and Environment

o **3**.

- N.L.-

2050

o **4**.

o **5**.

15. To provide contextual information, rate the capacity of Cabinet to undertake the policy tool's implementation and/or enforcement.

0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain)
- \circ Prefer not to answer
- Not Applicable

16. To provide contextual information, rate the capacity of Ministry of Natural Resources and Environment to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain)
- \circ Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region) 10. Government			
agencies and/or departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

) No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

□ Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \square Award of damages or compensation

 \Box Penalty for senior managers

 \Box Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \ \text{No}$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

The Climate Change Master Plan shall be reviewed and updated every 5 years. /Sub-Chapter 4.2

41. Does the policy tool recommend or require periodic impact assessments?

 $\circ No$

 \circ Recommended

Required

42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.

 \circ 0-2 years

 \circ 2-5 years

 \circ 5-10 years

 \circ 10 or more years

Not specified

 $\circ \ \text{Other}$

43. Does the policy tool recommend or require periodic reviews?

 $\circ \ \text{No}$

Recommended

Required

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

 \circ 0-2 years

• 2-5 years

 \circ 5-10 years

 \circ 10 or more years

 \circ Not specified

 $\circ \ \text{Other}$

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

 $\circ \ \text{No}$

Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

<u>Climate Change Master Plan requires relevant governmental departments and agencies to</u> <u>collaboratively implementing the strategies. / Chapter 3</u>

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 $\circ \, \text{Yes}$

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

• Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

 $\circ \ No$

Recommended

Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

 $\circ \ \text{No}$

Recommended

Required

137. Describe and reference the section/subsection/paragraph of the policy tool relevant to monitoring progress in achieving targets.

the implementation of Climate Change Master Plan will need to be monitored and evaluated periodically. / Sub-Chapter 4.2

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

No

 $\circ \, \text{Recommended}$

• Required

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions			
reduction target			
An intensity-based			
emissions reduction			
target			
A net zero target			
Interim targets (e.g. 2030, 2050)			
Targets covering non- carbon GHG emissions			
A Scope 3 emissions target			
A target derived using a sectoral decarbonization approach			
A level of ambition for emissions reductions (e.g. 80% reduction)			
A baseline year from which progress is measured			
A target timeframe (e.g. by 2040)			
Targets for renewable energy procurement			
Targets for fossil fuel phase down/phase up			
Separate targets for GHG offsets and/or removals			
Targets or goals related to climate adaptation			
Targets or goals related to nature and biodiversity			
Other targets related to sustainability			

142. What is the recommended or required scope of emissions for intensity-based reduction targets? Select all that apply.

□ Scope 1 emissions

□ Scope 2 emissions

- □ Scope 3 emissions, relevant or material
- □ Scope 3 emissions, a specified proportion of coverage (Please describe)

□ Scope 3 emissions, all

Not specified

145. What is the recommended or required year for interim targets?

- o 2025-2030
- \circ 2031-2040
- \circ 2041-2050
- \circ Other
- Not specified

146. What is the recommended or required level of ambition for interim targets?

- Reduction between 1-25%
- \circ Reduction between 26-50%
- \circ Reduction between 51-75%
- \circ Reduction of over 76%
- \circ Other
- Not specified

147. For which of the following non-carbon GHGs are entities recommended or required to develop emissions reduction targets? Select all that apply.

Methane (CH4)

□ Nitrous oxide (N₂O)

Hydrofluorocarbons (HFCs)

□ Perfluorocarbons (PFCs)

□ Sulphur hexafluoride (SF6)

□ Nitrogen trifluoride (NF3)

□ Carbon dioxide equivalent (CO2e)

148. For which of the following sectors are entities recommended or required to develop targets derived using a sectoral decarbonization approach? Select all that apply.

Power generation

Industry

Transport Services

Services/Commercial buildings

🖉 Other <u>Waste Management, Agriculture, Forestry, and Urban Management</u>

 \Box None specified

149. Does the policy tool recommend or require targets derived using a sectoral decarbonization approach be validated by a third-party?

No

 \circ Recommended

Required

150. What is the recommended or required level of ambition for GHG emissions reductions targets?

 \circ Reduction between 1-25%

 \circ Reduction between 26-50%

 \circ Reduction between 51-75%

 \circ Reduction between 75-85%

 \circ Reduction between 85-100%

 \circ Reduction of more than 100%

• Other Not specified

151. What is the recommended or required baseline year from which progress is to be measured?

o 1990-2000

 \circ 2001-2005

 \circ 2006-2010

 \circ 2011-2015

 \circ 2016-2020

• Other Not applicable

152. Are entities recommended or required to disclose the methodologies by which they select baseline years?

No

 $\circ \, \text{Yes}$

153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?

 \circ Between 2030 and 2035

 \circ Between 2036 and 2040

 \circ Between 2041 and 2045

Between 2046 and 2050

 \circ Between 2051 and 2060

 \circ Between 2061 and 2070

 $\circ \text{ Other }$

• Not specified

154. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for renewable energy procurement.

<u>The Plan supports the mechanism for low-carbon development by endorsing the government and business sector to stipulate the green procurement / Chapter 3</u>

155. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for fossil fuel phase down/phase out.

<u>The Plan sets out that the power generation and energy supply sector should focus on decreasing</u> <u>fossil fuel consumption / Chapter 3</u>

159. Describe and reference the section/subsection/paragraph of the policy tool related to climate adaptation targets.

<u>The Plan sets out that the data, research, and technology development sector should focus on climate</u> <u>adaptation plan / Chapter 3</u>

160. Describe and reference the section/subsection/paragraph of the policy tool related to nature and biodiversity targets or goals.

Increasing the national proportion of biodiversity conservation areas is one of the goals of the Plan / Chapter 3

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

 $\circ \ No$

Recommended

 \circ Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)			
Key Performance Indicators (KPIs) for monitoring transition plan implementation			
Updates to the transition plan			
Third-party verification and/or audited accuracy of the transition plan			
Identified methodology for scenario analysis			

166. Describe the recommended or required timeframe for the transition plan.

 \circ 1-10 years

 \circ 11-20 years

 \circ 21-30 years

• 31-40 years

 \circ 41-50 years

 \circ Other

168. Select the option that best describes the recommended or required frequency of updates to transition plans.

 \circ 0-2 years

• 2-5 years

 \circ 5-10 years

 \circ 10 or more years

Not specified

 \circ Other

169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.

Climate Change Master Plan is to be reviewed and updated every 5 years / Sub-Chapter 4.2

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

<u>Relevant governmental agencies are assigned to implement relevant policies according to the Plan /</u> <u>Chapter 3</u>

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

<u>Relevant governmental agencies are assigned to develop the financial plans for the implementation</u> of the Plan /Chapter 3 180. Describe the obligation to incorporate climate change considerations into investment decision making and asset planning, referencing the relevant section/subsection/paragraph of the policy tool.

<u>Relevant governmental agencies are assigned to incorporate climate change considerations into</u> <u>investment decision making and asset planning for implementation of the Plan /Chapter 3</u>

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 \circ Recommended

• Required

186. Describe the obligation to the align targets and/or transition plans with value chain engagement, referencing the relevant section/subsection/paragraph of the policy tool.

The Plan promotes the investment in low carbon and environmentally friendly industries across the entire value chain to maintain the existing industries of the country with measures such as investment privileges, tax exemptions, and soft loans / Chapter 3

187. Describe the obligation to the align targets and/or transition plans with investor engagement, referencing the relevant section/subsection/paragraph of the policy tool.

The Plan promotes the development of practical tools and mechanisms which attract wider engagement from the private sector and society at large / Chapter 3

188. Describe the obligation to the align targets and/or transition plans with consumer engagement, referencing the relevant section/subsection/paragraph of the policy tool.

The Plan promotes the participation of consumers with the following strategies:

(i) Integrated water resources management by encouraging active participation in river basin policy, planning and management;

(ii) Transport and logistics efficiency by facilitating consumer decision-making by mandating energy efficiency/GHG emissions labelling on vehicles;

(iii) Energy efficiency in buildings by mandating the display and labelling of energy efficiency in residential, small and large commercial buildings to facilitate the consumer decision-making, as well as, collaborating with industry to encourage consumers to opt for energy-saving electric and electronic equipment;

(iv) Support mechanisms for low-carbon development by mandating carbon footprint labelling of major commercial products to provide information for consumer decision-making and as selection criteria of green products and services for green procurement; and

(v) Awareness raising by educating consumers to encourage environmental friendly products and services, as well as, promoting green marketing by educating the consumers on the direct benefits of environmental friendly products and practices (e.g. saving money on utility bills), in order to encourage positive behavioural changes and assist consumers with decision-making in product selection / Chapter 3

189. Describe the obligation to the align targets and/or transition plans with policy engagement and lobbying practices, referencing the relevant section/subsection/paragraph of the policy tool.

The Plan generally assigns relevant governmental agencies to create their policies which align with the Plan as well as implementing such policies / Chapter 3

.....

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>None</u>

Policy Tool Name: National Adaptation Plan (November, 2023)

3. Source material link(s):

https://web.archive.org/web/20240712112459/https://unfccc.int/sites/default/files/resource/NAP_THA ILAND_2024.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

□ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

 \Box Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature

□ Judiciary

Ministry/Department/Agency

 \Box Other (Please describe)

7. Status of the policy tool

Approved, in force

• Approved, not yet in force

• Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2023</u>

10. Does the policy tool have an end date?

● No	
> Yes	

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

Thailand's National Adaptation Plan (NAP) outlines the national circumstances, economic and social situations, climate change trends, and evaluation and assessment of the climate change risks in six sectors; namely, water resources management, agriculture and food security, tourism, public health, natural resources management, and human settlements and security. It also specifies the institutional structure in implementing the NAP, targets, indicators, and adaptation measures in each sector, as well as monitoring and evaluation, thus enabling conditions, such as data, research, technology, finance, personnel, and international support needs

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

• 1. Ministry of Natural Resources and Environment

2.
3.
4.
5.

15. To provide contextual information, rate the capacity of Ministry of Natural Resources and Environment to undertake the policy tool's implementation and/or enforcement.

0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)

- \circ 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local - e.g., county, district,			
u			
municipality, city) 11. Government			
agencies and/or			Y
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			
			J

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

) No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

□ Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \square Award of damages or compensation

 \Box Penalty for senior managers

 \Box Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

• Above average

• Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \ No$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

<u>Thailand's NAP would be planned every 5 years to monitor and evaluate the results of adaptation</u> <u>planning / Subsection 5.2</u>

41. Does the policy tool recommend or require periodic impact assessments?

 $\circ No$

Recommended

• Required

42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.

 \circ 0-2 years

• 2-5 years

 \circ 5-10 years

 \circ 10 or more years

Not specified

 \circ Other

43. Does the policy tool recommend or require periodic reviews?

 $\circ \operatorname{No}$

Recommended

• Required

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

 \circ 0-2 years

• 2-5 years

 \circ 5-10 years

 \circ 10 or more years

 \circ Not specified

 $\circ \ \text{Other}$

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

 $\circ \ \text{No}$

Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

National Committee on Climate Change (NCCC), the Subcommittee on Climate Change Policy and Planning Integration and Working Group on National Climate Change Adaptation Implementation Integration have been set up and assigned to implement and monitor the implementation of the NAP / Subsection 2.2

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 $\circ \, \text{Yes}$

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

• Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

 $\circ \operatorname{No}$

Recommended

Required

165. Does the policy tool recommend or require any of the following elements or criteria for transition plans? Select all that apply.

	Recommended	Required	Neither recommended nor required
A timeframe for the transition plan (e.g. 10 year plan, 20 year plan, etc.)			
Key Performance Indicators (KPIs) for monitoring transition plan implementation			
Updates to the transition plan			
Third-party verification and/or audited accuracy of the transition plan			
Identified methodology for scenario analysis			

166. Describe the recommended or required timeframe for the transition plan.

 \circ 1-10 years

11-20 years

 \circ 21-30 years

 \circ 31-40 years

 \circ 41-50 years

 \circ Other

168. Select the option that best describes the recommended or required frequency of updates to transition plans.

 \circ 0-2 years

• 2-5 years

 \circ 5-10 years

 \circ 10 or more years

Not specified

o Other

169. Describe the recommended or required updates to transition plans and reference the relevant section/subsection/paragraph of the policy tool.

<u>The NAP sets out short-, medium- and long-term goals and requires a revision every 5 years /</u> <u>Chapter 3 and subsection 5.2</u>

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

177. Describe the obligation to monitor progress in implementing transition plans, referencing the relevant section/subsection/paragraph of the policy tool.

<u>One of the NAP's objectives is to serve as a framework and guideline for the related agencies /</u> <u>Chapter 3</u>

178. Describe the obligation to develop financial plans for the implementation of transition plans, referencing the section/subsection/paragraph of the policy tool.

One of the NAP's objectives is to be a budget allocation framework toward concrete climate adaptation actions / Chapter 3

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Policy Tool Name: Power Development Plan 2018-2037

3. Source material link(s): https://web.archive.org/web/20240715040134/http://www.egat.co.th/home/wpcontent/uploads/2021/07/PDP2018-Rev1-Oct2020.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

□ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

□ Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature

□ Judiciary

Ministry/Department/Agency

 \Box Other (Please describe)

7. Status of the policy tool

Approved, in force

• Approved, not yet in force

• Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2018</u>

10. Does the policy tool have an end date?

 $\circ \ No$

Yes

11. What is the anticipated end year of the policy tool?

<u>2037</u>

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

<u>The Power Development Plan 2018-2037 (PDP) addresses 3 main issues consisting of energy</u> <u>security, economy and ecology which incorporated the concern regarding the emission of CO2 from</u> <u>the generation of power</u>

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

$oldsymbol{O}$	1.	Ministr	y of	Energy

o 2.

o **3**.

o **4**.

o **5**.

15. To provide contextual information, rate the capacity of Ministry of Energy to undertake the policy tool's implementation and/or enforcement.

0- No Capacity (Please explain)

• 1- Low Capacity (Please explain)

- \circ 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain)
- \circ Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region) 10. Government			
agencies and/or departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,	-	-	
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

) No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

□ Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \square Award of damages or compensation

 \Box Penalty for senior managers

 \Box Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

 \circ Above average

 \circ Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

No

 $\circ \, \text{Yes}$

41. Does the policy tool recommend or require periodic impact assessments?

No

 \circ Recommended

• Required

48

43. Does the policy tool recommend or require periodic reviews?

No

Recommended

 \circ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, {\rm Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

 \circ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

 $\circ \ No$

Recommended

 \circ Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

No

 \circ Recommended

 \circ Required

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

No

• Recommended

Required

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions			
reduction target			
An intensity-based			
emissions reduction			
target			
A net zero target			
Interim targets (e.g.			
2030, 2050)			
Targets covering non-			
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using			
a sectoral			
decarbonization			
approach			
A level of ambition for			
emissions reductions			
(e.g. 80% reduction)			
A baseline year from which progress is			
measured			
A target timeframe			
(e.g. by 2040)			
Targets for renewable			
energy procurement			
Targets for fossil fuel			
phase down/phase up			_
Separate targets for			
GHG offsets and/or	-		
removals			
Targets or goals			
related to climate			
adaptation			
Targets or goals			
related to nature and			
biodiversity			
Other targets related			
to sustainability			

145. What is the recommended or required year for interim targets?

2025-2030

- \circ 2031-2040
- \circ 2041-2050
- \circ Other
- Not specified

146. What is the recommended or required level of ambition for interim targets?

- \circ Reduction between 1-25%
- \circ Reduction between 26-50%
- \circ Reduction between 51-75%
- \circ Reduction of over 76%
- \circ Other
- Not specified

150. What is the recommended or required level of ambition for GHG emissions reductions targets?

- \circ Reduction between 1-25%
- \circ Reduction between 26-50%
- \circ Reduction between 51-75%
- \circ Reduction between 75-85%
- Reduction between 85-100%
- \circ Reduction of more than 100%
- Other <u>Not specified</u>

153. What is the recommended or required timeframe for targets (e.g. by 2050, 2060)?

- \circ Between 2030 and 2035
- Between 2036 and 2040
- \circ Between 2041 and 2045

- \circ Between 2046 and 2050
- \circ Between 2051 and 2060
- \circ Between 2061 and 2070
- $\circ \text{ Other }$
- \circ Not specified

154. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for renewable energy procurement.

<u>The Plan promotes the procurement of renewable energy by the Electricity Generating Authority of</u> <u>Thailand (EGAT) / Sub-chapter 2.2</u>

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

 $\circ \, \text{Recommended}$

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			>
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

195. List any other standards, frameworks or guidelines required by or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

IPCC Guidelines for National Greenhouse Gas Inventories

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>None</u>

Policy Tool Name: Energy Efficiency Plan 2018-2037

3. Source material link(s): https://web.archive.org/web/20240715035940/http://berc.dede.go.th/wp-content/uploads/2023/03/20201021_EEP_2018_Final-1.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

□ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

□ Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature

□ Judiciary

Ministry/Department/Agency

□ Other (Please describe)

7. Status of the policy tool

Approved, in force

Approved, not yet in force

 \circ Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2018</u>

10. Does the policy tool have an end date?

○ No
• Yes
11. What is the anticipated end year of the policy tool?
2037

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

<u>The Energy Efficiency Plan 2018-2037 (EEP) intends to reduce the energy intensity for 30% in the year 2037 compared to the baseline year in 2010</u>

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

● 1. <u>Ministry of Energy</u>

o 2.

o **3**.

- o **4.**
- o **5**.

15. To provide contextual information, rate the capacity of Ministry of Energy to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

1- Low Capacity (Please explain)

 \circ 2- Medium Capacity (Please explain)

• 3- High Capacity (Please explain)

\circ Prefer not to answer

Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or		-	
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

D No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

□ Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \square Award of damages or compensation

 \Box Penalty for senior managers

 \Box Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

 \circ Above average

 \circ Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

No

 $\circ \, \text{Yes}$

41. Does the policy tool recommend or require periodic impact assessments?

No

 \circ Recommended

• Required

43. Does the policy tool recommend or require periodic reviews?

No

Recommended

 \circ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, {\rm Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

 \circ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

 \circ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

 \circ Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			>
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

195. List any other standards, frameworks or guidelines required by or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

Efficiency Resource Standard (EERS)

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Policy Tool Name: Alternative Energy Development Plan 2018-2037

3. Source material link(s):

https://web.archive.org/web/20240715070914/https://policy.asiapacificenergy.org/sites/default/files/ Alternative%20Energy%20Development%20Plan%202018-2037%20%28AEDP%202018%29%28TH%29.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

□ Public procurement

- 6. Select the category which best describes the author/issuer of the policy tool.
- □ Head of state and/or government
- □ Independent regulatory or supervisory body
- □ Legislature
- □ Judiciary
- Ministry/Department/Agency
- \Box Other (Please describe)

7. Status of the policy tool
Approved, in force
• Approved, not yet in force
• Other (Please describe)
9. Year of (planned) entry into force or year of publication
2018

10. Does the policy tool have an end date?

 $\circ \ No$

Yes

11. What is the anticipated end year of the policy tool?

<u>2037</u>

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

<u>Alternative Energy Development Plan 2018-2037 (AEDP) targets to increase the use of alternative</u> <u>energy sources for 30% in the year 2037 compared to the baseline year in 2010</u>

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

● 1. <u>Ministry of Energy</u>

o 2.

o **3**.

o **4**.

o **5**.

15. To provide contextual information, rate the capacity of Ministry of Energy to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

 \circ 1- Low Capacity (Please explain)

• 2- Medium Capacity (Please explain)

- \circ 3- High Capacity (Please explain)
- \circ Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city) 11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

) No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

 \Box Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \square Award of damages or compensation

 \Box Penalty for senior managers

 \Box Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

 \circ Above average

 \circ Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

41. Does the policy tool recommend or require periodic impact assessments?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

No

 $\circ \, \text{Yes}$

No

Recommended

• Required

77

43. Does the policy tool recommend or require periodic reviews?

No

Recommended

 \circ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, {\rm Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

 \circ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None

Policy Tool Name: Thailand Smart Grid Development Plan 2015-2036

3. Source material link(s):

https://web.archive.org/web/20240715040820/https://www.eppo.go.th/images/Power/pdf/smart_grid plan.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

□ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

□ Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature

□ Judiciary

Ministry/Department/Agency

 \Box Other (Please describe)

7. Status of the policy tool

Approved, in force

• Approved, not yet in force

• Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2015</u>

10. Does the policy tool have an end date?

 $\circ \ No$

Yes

11. What is the anticipated end year of the policy tool?

<u>2036</u>

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

<u>Thailand Smart Grid Development Plan 2015-2036 (Smart Grid Plan) intends to develop the smart</u> <u>grid system to reduce the CO2 emission</u>

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

● 1. <u>Ministry of Energy</u>

o 2.

o **3**.

o **4**.

o **5**.

15. To provide contextual information, rate the capacity of Ministry of Energy to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

 \circ 1- Low Capacity (Please explain)

• 2- Medium Capacity (Please explain)

- \circ 3- High Capacity (Please explain)
- \circ Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region) 10. Government			
agencies and/or departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,	-	-	
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

) No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

□ Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \square Award of damages or compensation

 \Box Penalty for senior managers

 \Box Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

 \circ Above average

 \circ Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

No

 $\circ \, \text{Yes}$

41. Does the policy tool recommend or require periodic impact assessments?

No

 \circ Recommended

• Required

43. Does the policy tool recommend or require periodic reviews?

No

Recommended

 \circ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, {\rm Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

• Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

• Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

 \circ Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			\triangleright
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

• Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>None</u>

Policy Tool Name: National Industrial Development Master Plan 2012-2031

3. Source material link(s):

https://web.archive.org/web/20240715042837/http://reg3.diw.go.th/policy/wp-content/uploads/2016/04/National_Industrial_Development_Master_Plan.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

 \Box Public procurement

- 6. Select the category which best describes the author/issuer of the policy tool.
- \Box Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature

□ Judiciary

Ministry/Department/Agency

 \Box Other (Please describe)

7. Status of the policy tool

Approved, in force

 \circ Approved, not yet in force

• Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2012</u>

10. Does the policy tool have an end date?

 $\circ \ No$

Yes

11. What is the anticipated end year of the policy tool?

<u>2031</u>

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

<u>The National Industrial Development Master Plan 2012-2031 sets out a roadmap to sustainability</u> <u>development to Thai's industrial sector taking into account the global climate change factor</u>

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

● 1. Ministry of Industry

o 2.

o **3**.

o **4**.

o **5**.

15. To provide contextual information, rate the capacity of Ministry of Industry to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

 \circ 1- Low Capacity (Please explain)

• 2- Medium Capacity (Please explain)

- \circ 3- High Capacity (Please explain)
- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			_
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region) 10. Government			
agencies and/or			
departments (local - e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			9
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

) No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

□ Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \square Award of damages or compensation

 \Box Penalty for senior managers

 \Box Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

No

 $\circ \, \text{Yes}$

.....

41. Does the policy tool recommend or require periodic impact assessments?

No

 \circ Recommended

• Required

43. Does the policy tool recommend or require periodic reviews?

No

Recommended

 \circ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, {\rm Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

 \circ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

 $\circ \ No$

Recommended

 \circ Required

136. Does the policy tool recommend or require entities to monitor progress in achieving their targets?

 $\circ \ No$

Recommended

Required

138. Does the policy tool recommend or require targeted entities to publicly report on progress in achieving their targets?

● No

- \circ Recommended
- Required

140. Which of the following targets, or data related to targets, does the policy tool recommend or require entities have or develop? Select all that apply.

	Recommended	Required	No
An absolute emissions			
reduction target			
An intensity-based			
emissions reduction			
target			
A net zero target			
Interim targets (e.g. 2030, 2050)			
Targets covering non-			
carbon GHG emissions			
A Scope 3 emissions			
target			
A target derived using			
a sectoral			
decarbonization			
approach			
A level of ambition for			
emissions reductions			
(e.g. 80% reduction)			
A baseline year from which progress is			
measured			
A target timeframe			
(e.g. by 2040)			
Targets for renewable			
energy procurement	_		
Targets for fossil fuel			
phase down/phase up			_
Separate targets for			
GHG offsets and/or			
removals			
Targets or goals			
related to climate			
adaptation			
Targets or goals			
related to nature and			
biodiversity			
Other targets related			
to sustainability			

154. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets for renewable energy procurement.

The Plan encourages the governmental agencies to use renewable energy / Attachment No. Gor.50

155. Describe and reference the section/subsection/paragraph of the policy tool relevant to targets

for fossil fuel phase down/phase out.

The Plan promotes the renewable energy industries to generate renewable energies in order to reduce the fossil fuel / Attachment No. Gor.50

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

 \circ Recommended

• Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>None</u>

Policy Tool Name: The Capital Market Supervisory Board Notification No. TorJor. 44/2556 Re: Rules, Conditions and Procedures for Disclosure Regarding Financial and Non-financial Information of Securities Issuers

3. Source material link(s): https://web.archive.org/web/20240715050013/https://publish.sec.or.th/nrs/6443s.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

Climate-related disclosure

□ Transition planning

□ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

□ Head of state and/or government

Independent regulatory or supervisory body

□ Legislature

□ Judiciary

□ Ministry/Department/Agency

 \Box Other (Please describe)

7. Status of the policy tool

- Approved, in force
- \circ Approved, not yet in force
- Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2013</u>

10. Does the policy tool have an end date?
No
○ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The Capital Market Supervisory Board Notification No. TorJor. 44/2556 Re: Rules, Conditions and Procedures for Disclosure Regarding Financial and Non-financial Information of Securities Issuers requires listed companies to annually disclose their information which includes its sustainability policies as well as CO2 emissions.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

1. <u>Securities Exchange Commission</u>
2.
3.
4.

o **5**.

15. To provide contextual information, rate the capacity of Securities Exchange Commission to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)

• 3- High Capacity (Please explain) <u>The SEC actively monitors the listed companies' compliance with</u> <u>the disclosure requirements</u>

 \circ Prefer not to answer

Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region) 10. Government			
agencies and/or departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

∘ No	
• Yes	

29. Describe the available opt-out provisions (e.g. "comply or explain"), referencing the relevant section/subsection/paragraph of the policy tool.

If a listed company does not prepare and disclose the GHG emission information, such a company would need to explain the relevant reasons for not doing so / Subsection 3.3.2 of Form 56-1 One Report attached to the Notification

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

• Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

Monetary fine <u>A fine of not exceeding THB 100,000 and a daily fine of not exceeding THB 3,000</u> per day throughout the violation period (until the report is disclosed)

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 \Box Award of damages or compensation

□ Penalty for senior managers

□ Criminal penalties

 \Box Not specified

□ Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- Below average
- \circ Average
- \circ Above average
- \circ Not applicable
- Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

Below average

- Average
- Above average
- \circ Not applicable
- Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

- No (If relevant, explain)
- $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

No

 \circ Yes

41. Does the policy tool recommend or require periodic impact assessments?
No
 Recommended
• Required
43. Does the policy tool recommend or require periodic reviews?
○ No
 Recommended
Required
44. Select the option that best describes the frequency of the recommended or required periodic reviews.
• 0-2 years
o 2-5 years
o 5-10 years
\circ 10 or more years
 Not specified

 \circ Other

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, \text{Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 $\circ \, \text{Yes}$

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			
2. GHG emissions offsets or removals			
3. GHG emissions reduction targets			
4. Other climate- related targets			
5. Physical climate risk			
6. Transition risk			
7. Transition plan			

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

Carbon dioxide (CO_2)

Methane (CH4)

Nitrous oxide (N₂O)

Hydrofluorocarbons (HFCs)

Perfluorocarbons (PFCs)

Sulphur hexafluoride (SF6)

□ Nitrogen trifluoride (NF3)

Carbon dioxide equivalent (CO2e)

55. Are entities recommended or required to disclose gross emissions?

No

Recommended

• Required

56. Are entities recommended or required to disclose net emissions?
● No
○ Recommended
○ Required
57. What Scope of emissions must be disclosed? Select all that apply.
□ Scope 1 emissions
□ Scope 2 emissions
□ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
Not specified
58. Are entities recommended or required to discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
○ No
 Recommended
○ Required

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities			
2. Remuneration based on achieving climate-related goals			
3. Taxonomies			
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			
6. Assumptions and Dependencies			
7. Data limitations of scenario analyses			
8. Financial implications of climate-related matters (e.g., integration of climate- related disclosures into financial accounting standards)			
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)			
10. ESG methodologies and criteria (in the case of service providers)			
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			
13. Climate-related lobbying and/or policy engagement			
14. Locked-in emissions or information on			

emissive assets with long lifespans		
15. Dirty asset divestiture		
16. Nature-related		
impacts		
17. Just transition indicators		

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1			
2. IFRS S2			
3. Task Force on Climate-related Financial Disclosures (TCFD)			
4. GHG Protocol Corporate Accounting and Reporting Standard			
5. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard			
6. CDP (formerly known as Climate Disclosure Project) reporting framework			
7. International Integrated Reporting Framework			
8. Global Reporting Initiative (GRI)			
9. Sustainability Accounting Standards Board (SASB)			
10. European Sustainability Reporting Standards (ESRS)			
11. Taskforce on Nature-related Financial Disclosures (TNFD)			
12. Partnership for Carbon Accounting Financials (PCAF)			
13. Glasgow Financial Alliance for Net Zero (GFANZ)			
14. Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>None</u>

Policy Tool Name: Public Procurement and Supplies Administration Act B.E. 2560 (2017) and relevant Ministerial Regulations issued thereunder

3. Source material link(s): 1) Attached is the link of Public Procurement and Supplies Administration Act B.E. 2560 (2017) (the "Act")/

https://web.archive.org/web/20240716080744/http://www.gprocurement.go.th/wps/wcm/connect/cb 6ae8e9-ddb3-4640-9393-

04d9fc09b5af/PUBLIC%2BPROCUREMENT%2BAND%2BSUPPLIES%2BADMINISTRATION%2BACT %2C%2BB.E.%2B2560%2B%282017%29.pdf?MOD=AJPERES&CACHEID=ROOTWORKSPACEcb6ae8e9-ddb3-4640-9393-04d9fc09b5af-mLvSLpp

2) Attached is the link of the relevant Ministerial Regulation issued under the Act /

https://web.archive.org/web/20240716084318/http://www.gprocurement.go.th/wps/wcm/connect/fe a11f2b-f607-4c84-8400-

c0c9cb0b03ad/%E0%B8%81%E0%B8%8E%E0%B8%81%E0%B8%A3%E0%B8%B0%E0%B8%97 %E0%B8%A3%E0%B8%A7%E0%B8%87+%E0%B8%81%E0%B8%B3%E0%B8%AB%E0%B8%99 %E0%B8%94%E0%B8%9E%E0%B8%B1%E0%B8%AA%E0%B8%94%E0%B8%B8.PDF?MOD=AJP ERES&CACHEID=ROOTWORKSPACE-fea11f2b-f607-4c84-8400-c0c9cb0b03ad-nqeA3WO

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

□ Transition planning

Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

□ Head of state and/or government

□ Independent regulatory or supervisory body

Legislature

□ Judiciary

□ Ministry/Department/Agency

□ Other (Please describe)

7. Status of the policy tool

Approved, in force

 Approved, not yet in force
• Other (Please describe)
9. Year of (planned) entry into force or year of publication
2020
10. Does the policy tool have an end date?
No
• Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

<u>The Public Procurement and Supplies Administration Act B.E. 2560 (2017) and relevant Ministerial</u> <u>Regulations issued thereunder endorse public agencies to procure supplies which are</u> <u>environmentally friendly for their procurement process</u>

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

• 1. Ministry of Finance

o 2 .	
o 3 .	
• 4 .	
o 5 .	

15. To provide contextual information, rate the capacity of Ministry of Finance to undertake the policy tool's implementation and/or enforcement.

- 0- No Capacity (Please explain)
- 1- Low Capacity (Please explain)
- 2- Medium Capacity (Please explain)
- 3- High Capacity (Please explain)
- \circ Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

) No	
Yes	

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

□ Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

□ Award of damages or compensation

 \Box Penalty for senior managers

□ Criminal penalties

 \Box Not specified

□ Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \ No$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

<u>The Pollution Control Department is an agency recording the implementation of the policy / Clause</u> 27/5 of the Ministerial Regulation issued under the Act

41. Does the policy tool recommend or require periodic impact assessments?

No

Recommended

• Required

43. Does the policy tool recommend or require periodic reviews?

No

 \circ Recommended

Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 \circ Yes

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>None</u>

133

Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

No

 \circ Allowed and/or recommended

• Required

202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria			
A minimum number of climate-related criteria to be included in purchases/tenders			
A minimum value of procurement spend which must include climate-related criteria			
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)			
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts			
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard			
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets) Other Text:			

Other Text:

Procurement Cycle

204. Does the policy tool make recommendations or allowances or set requirements related to climate change mitigation at the procurement planning stage? Select all that apply.

Allowed/	Required	Not applicable
	recommended	recommended

Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or whole-life costing to capture climate-related impacts (e.g. energy or fuel consumption, monetized emissions or other environmental costs, end-of-life costs, etc)?

No

• Allow and/or recommend

• Require

Tendering or Solicitation Stage

222. Does the policy tool make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply.

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations			
Qualification or selection criteria related to climate change			
Including climate or environmental considerations when calculating value for money, including through the use of life- cycle or whole-life costing			
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)			
Contract award criteria or value for money evaluation frameworks (e.g. minimum scores/performance levels under climate- related criteria, preferences for climate or sustainable products)			
Other procurement stage allowances, recommendations or requirements			

Technical specifications

Contract Performance

249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?

No

Allowed and/or recommended

• Required

Monitoring and Reporting

252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?

No

Allowed and/or recommended

• Required

Standards, Frameworks, and Guidelines

262. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. Paris Agreement			
2. The jurisdiction's Nationally Determined Contribution (NDC)			
3. IFRS S1			
4. IFRS S2			
5. Task Force on Climate- related Financial Disclosures (TCFD)			
6. GHG Protocol Corporate Accounting and Reporting Standard			
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard			
8. CDP (formerly known as Climate Disclosure Project) reporting framework			
9. Science Based Targets initiative (SBTi)			
10. Science Based Targets initiative (SBTi) Net Zero Standard			
11. United Nations Sustainable Development Goals (SDGs)			
12. ISO 20400 Sustainable Procurement			
13. EU Green Public Procurement criteria and guidance			
14. UNEP Sustainable Public Procurement Implementation Guidelines			
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement			
16. Asian Development Bank Guidelines for Sustainable Procurement			
17. African Development Bank Sustainable Public Procurement Guidance Note			

18. Inter-American		\checkmark
Development Bank Green		
Procurement Guidelines		
19. EDBR Project		
Requirements/Environmental		
and Social Action Plan		
20. World Bank		
Environmental and Social		
Framework		
21. Other	\checkmark	
	•	

263. List any other standards, frameworks or guidelines integrated into or referred to within the policy tool. Please provide a web-archived link to each standard/framework/guideline listed.

ISO 14020 (which include ISO 14024, ISO 14021 and ISO 14025)

Additional Important Information

265. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

1) Attached is the link to the database of the eco-friendly goods and services certified by the Pollution Control Department / https://web.archive.org/web/20240730120042/http://gp.pcd.go.th/ 2) Attached is the link to the manual of the procurement eco-friendly goods and services B.E. 2567 (2024) / https://web.archive.org/web/20240730121650/https://www.pcd.go.th/wpcontent/uploads/2024/04/pcdnew-2024-04-26_01-46-31_174555.pdf