



**FROM ISSB STANDARDS  
TO LONG-TERM VALUE ENHANCEMENT**

**ISSB is not another report but  
“it is communication with  
capital markets”**

(1)

**The objective of IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information is to require an entity to disclose information about its sustainability-related risks and opportunities that is useful to primary users of general purpose of financial reports in “making decisions relating to providing resources to the entity.”**

(17)

**An entity shall disclose “material information” about the sustainability-related risks and opportunities that could reasonably be expected to “affect the entity’s prospects”**

## SUSTAINABILITY IS BECOMING FINANCIALLY MATERIAL

Capital markets are increasingly pricing sustainability risks and opportunities

### Key drivers

- Investors require comparable sustainability information
- Climate transition reshaping industries and supply chains
- Regulatory momentum across global markets

# ISSB ESTABLISHES A GLOBAL BASELINE FOR INVESTOR INFORMATION

ISSB creates a consistent language between companies and investors



ISSB

## Objective

- Provide globally comparable sustainability-related financial information
- Improve transparency in capital markets
- Support better investment decisions

## Focus

- Financially material sustainability risks and opportunities

Not only “disclosure”,  
but **“holistic management”**



(25)

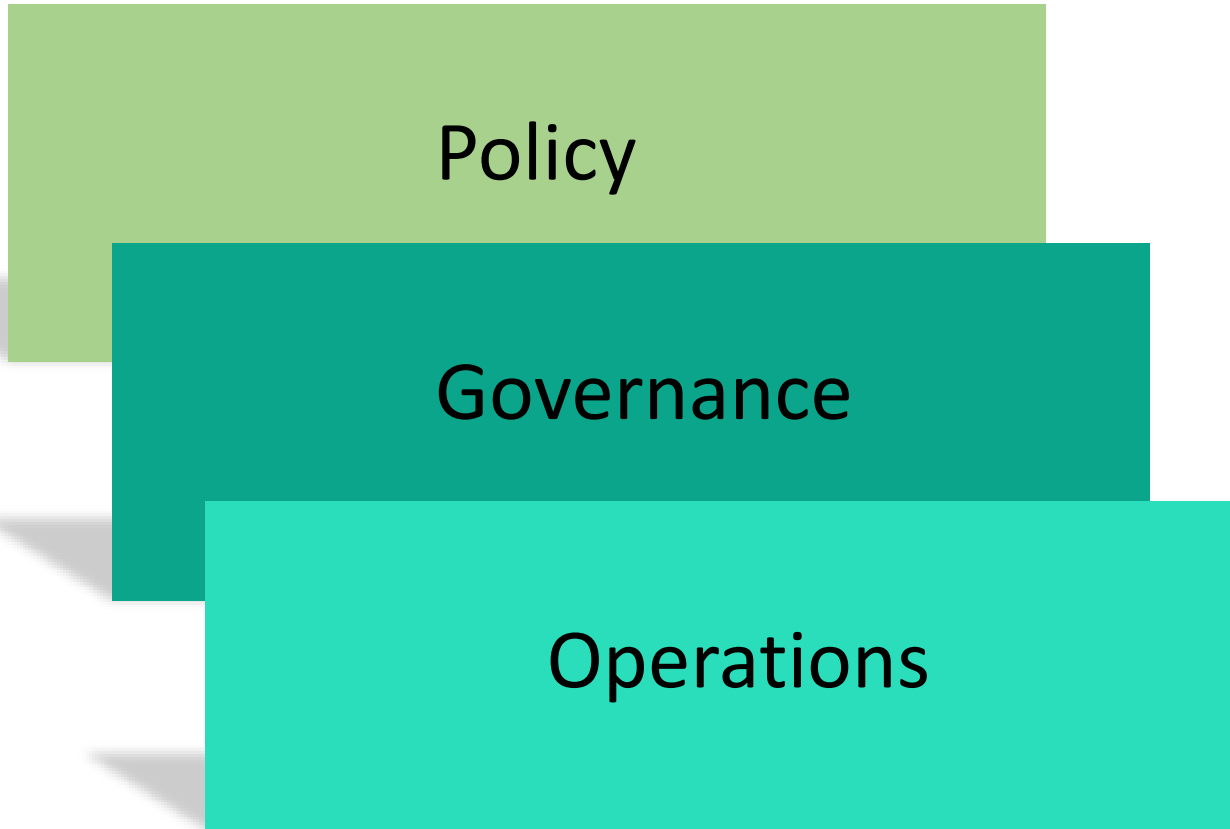
Unless another IFRS Sustainability Disclosure Standard permits or requires otherwise in specified circumstances, an entity shall provide disclosures about:

- (a) Governance** - the governance processes, controls and procedures the entity uses to monitor and manage sustainability-related risks and opportunities;
- (b) Strategy** - the approach the entity uses to manage sustainability-related risks and opportunities;
- (c) Risk Management** - the processes the entity uses to identify, assess, prioritise and monitor sustainability-related risks and opportunities; and
- (d) Metrics and Targets** - the entity's performance in relation to sustainability-related risks and opportunities, including progress towards any targets the entity has set or is required to meet by law or regulation.

# SUSTAINABILITY MUST MOVE INSIDE THE MANAGEMENT PROCESS



ISSB encourages integration into core management frameworks



## Governance

The organization's governance around climate-related risks and opportunities

## Strategy

The actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning

## Risk Management

The processes used by the organization to identify, assess, and manage climate-related risks

## Metrics and Targets

The metrics and targets used to assess and manage relevant climate-related risks and opportunities

Sustainability becomes part of **strategic planning, capital allocation, enterprise risk management and operational decision-making.**

# SCG Case Study – Green Transition

Results & Targets



### Alternative Fuels Use (Domestic %)

Approx. **45-50%** in FY2025



### Renewable Power Generation

**388 MW** achieved | Target **3,500 MW** in FY2030  
**482 MW** in pipeline (approx.)

LSPE



**Ships and tanks on progress**  
 US Ethane usage **\$250/ton advantage**

Financial



**Lower CAPEX** by **40%** in FY2025  
**Net Debt** reduced by **29,800 MB**



### Low Carbon Cement

**Penetration Rate 87% in H1/2025** | **Accelerating adoption of Gen III**



### Green polymer – Recycling business in EU & TH

**8 Mechanical Recycling**  
**1 Advanced Recycling**



### Green polymer – Recyclable products

**Partnerships across industries**



Key Initiatives

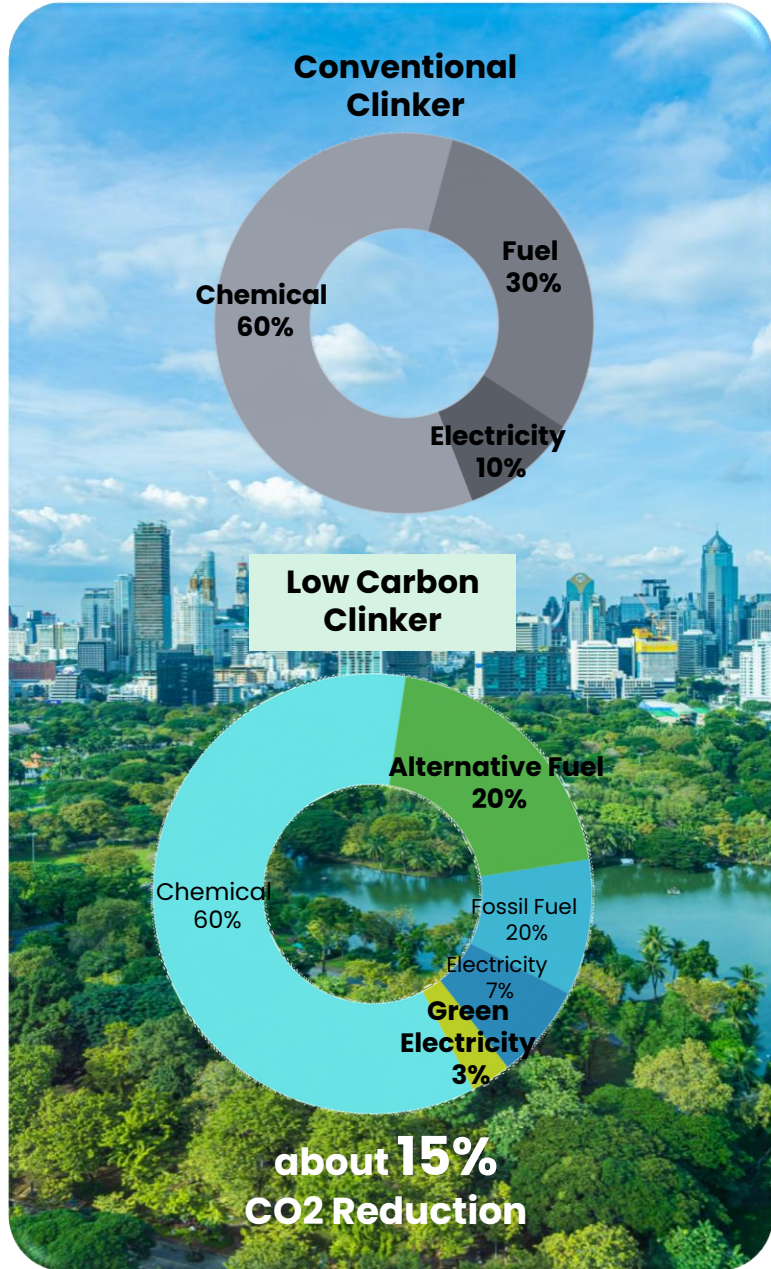
- **Increasing Use of Alternative Fuels**
- **Scaling Renewable Energy**
- **Investing in Greener and Cheaper Ethane**
- **Reinforcing Financial Resilience**

- **Accelerating Adoption of Low Carbon Cement**
- **Expanding Green Plastic Business**
- **Acquiring and Transferring Know-How To Thailand**
- **Innovating Green products with Partners**

**Saving Money AND The Planet**

**Pursuing Green Business Opportunities**

# LOW CARBON IN CLINKER



## USE ALTERNATIVE FUEL



Biomass



Plantation



RDF



Industrial Waste

ALTERNATIVE FUELS

## USE Green Electricity



Waste Heat Generation (WHG)



Solar Farm



Solar Floating



Solar Rooftop

Green Electricity

# LOW CLINKER IN CEMENT



## LOW CARBON CEMENT & CONCRETE

Penetration rate

# 82%



## Reduce CO<sub>2</sub> Emission

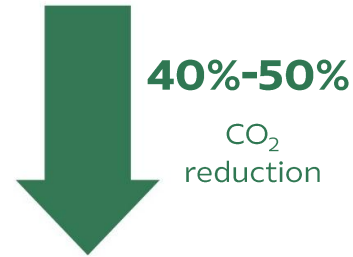
Generation 1  
50 Kg CO<sub>2</sub> / Ton Cement



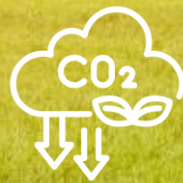
Generation 2  
200 Kg CO<sub>2</sub> / Ton Cement



Generation 3  
330 Kg CO<sub>2</sub> / Ton Cement



First Mover Low Carbon Cement In Thailand



CO<sub>2</sub> reduction from 10%-40% compared to OPC



Produced with Less Fuel and Energy



Infused with Higher Strength formulation know-how



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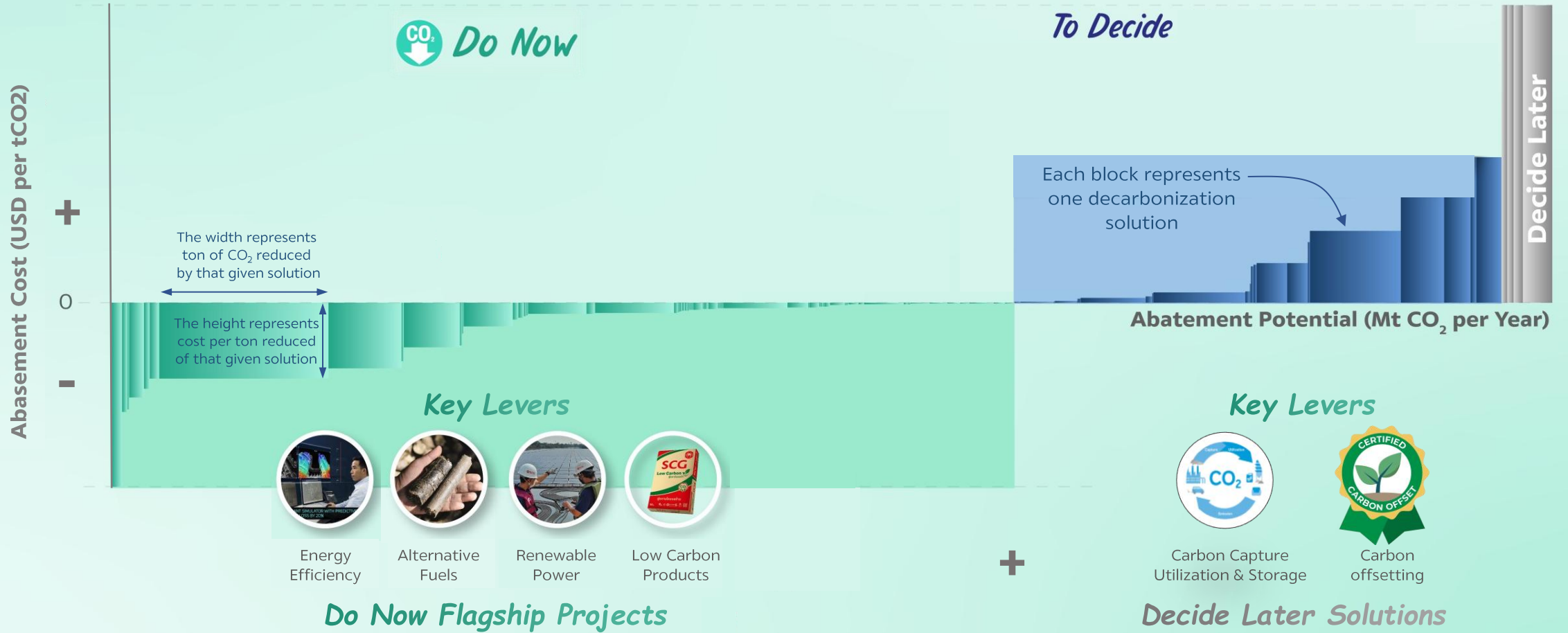


# Do Now – Try Now

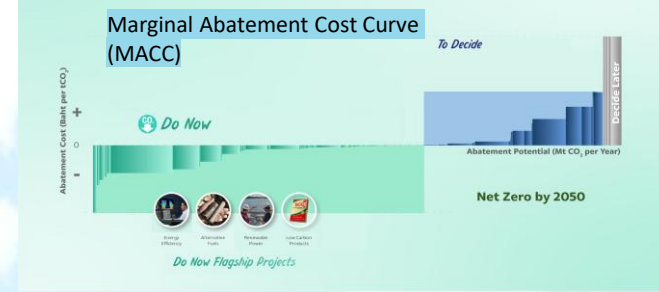
## Highlight Decarbonization Technologies



Net Zero by 2050



# The Key Levers



## Energy Efficiency



- Industry 4.0
- Digital twin

## Alternative Fuels



- Biomass (energy pallet/bio-coal/biochar)
- RDF

## Renewable Energy



- SCG Cleanergy
- Solar, Battery/Rondo
- Grid modernization

## Low Carbon Products



- Low carbon cement
- Sustainable construction materials
- Green construction solutions

Trust driven by **“facts and data”**

# HOW SUSTAINABILITY DATA SUPPORTS MANAGEMENT DECISIONS



ISSB

Not “compliance reporting”,  
but **“communication”**

Not only “disclosure”, but  
**“holistic management”**

Trust driven by  
**“facts and data”**

