

STATEMENT OF WORK · 2026

ESG & Sustainability Consulting & Technical Translation Services

The scope of what we deliver, the frameworks we work to, how we deliver it under ISO 17100, and our engagement models — for Thai listed companies preparing for FTSE Russell, IFRS S2 and the 2026 disclosure mandate.

REFERENCE	PREPARED BY	VERSION	DATE	CLASSIFICATION	FORMAL QUOTE
OTH-SOW-2026-001	Othello International Co., Ltd.	1.0	8 July 2026	Capability Statement	Within 1-hour SLA on request

~868

SET-LISTED FIRMS MOVING ONTO FTSE RUSSELL METHODOLOGY IN 2026

FY2026

IFRS S2 MANDATORY FOR SET50 — THEN SET100, ALL-SET, MAI & FUNDS

3 / 14

FTSE RUSSELL PILLARS / THEMES SCORED ON PUBLIC DISCLOSURE

1,000+

BILINGUAL REPORTS DELIVERED IN-HOUSE SINCE 2021

Two ways to start — completely free see the value before you commit a baht

100% FREE · NO OBLIGATION

FTSE Russell Gap Review

A complimentary, indicative **FTSE Russell-style read** of your latest report — a score across 3 pillars / 14 themes, a disclosure-gap checklist (covered / partial / missing), and your highest-yield fixes. See exactly where you stand before the assessors do.

100% FREE · ON-SITE

Full-Day CFO Training Class

A complimentary, practitioner-led **full-day CFO Fundamentals class delivered on-site** for your team — organisational GHG accounting (ISO 14064-1, Scope 1 & 2), the TGO CFO pathway, and how your carbon numbers feed 56-1, IFRS S2 & FTSE.

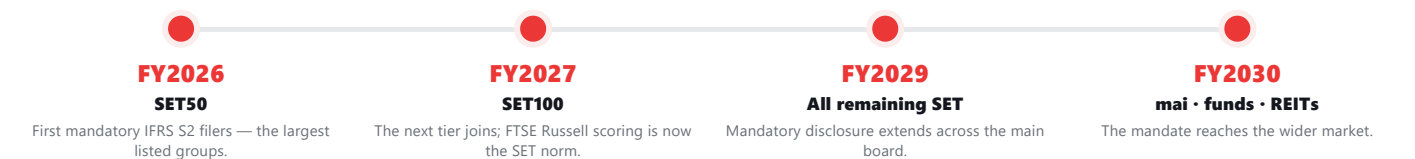
This Statement of Work sets out Othello International's two integrated consulting practices — **ESG & Sustainability Consulting** and **Technical Translation & Disclosure Linguistics** — the scope and deliverables of each package, the standards and frameworks we work to, our ISO 17100 delivery methodology, and our engagement models. It is a capability and engagement framework; a formal, fixed-scope quotation for your specific reporting cycle is issued within our **1-hour quote SLA** on request.

Why now — the 2026 disclosure mandate

From 2026 the Stock Exchange of Thailand publishes **FTSE Russell ESG Scores** in place of its own SET ESG Ratings, and **IFRS S2** climate disclosure becomes mandatory — phasing in from SET50 (FY2026) to SET100 (FY2027), the wider SET (FY2029) and mai / funds / REITs (FY2030). Both regimes score **public, English-language disclosure quality**: a strong Thai report rendered weakly in English quietly loses points with raters that read both. Othello owns that seam — **sustainability advisory and ISO 17100 bilingual disclosure QA under one roof**, so the advisory decision and the language that carries it never drift apart.

The IFRS S2 phase-in — your countdown

Thailand's ISSB / IFRS S2 climate-disclosure mandate arrives in waves — climate-first, with limited assurance on Scope 1 & 2 and a phased relief window for Scope 3. The earlier you build the disclosure and the bilingual discipline behind it, the cheaper and calmer every cycle that follows.



Dates track the SEC / SET roadmap and firm up as rules are gazetted. SET ESG Ratings still govern ThaiESG-fund eligibility to Dec 2026; from 2026 the SET publishes FTSE Russell ESG Scores.

Ⓐ What we do — two practices, one workflow

🍃 ESG & Sustainability Consulting

DELIVERED BY ESG CONSULTANTS · TOOL-ASSISTED BY THE OTHELLO ESG DISCLOSURE STUDIO

Diagnostic → build → full program. Carbon & GHG accounting (CFO / CFP), IFRS S2 / TCFD / GRI disclosure build, ratings & index strategy (FTSE Russell, DJSI / S&P CSA, MSCI, SET ESG), materiality, targets & transition, and training.

🌐 Technical Translation & Disclosure Linguistics

DELIVERED BY DISCLOSURE LINGUISTS · FULL ISO 17100 TEP CYCLE

EN ↔ TH capital-markets, legal and ESG-disclosure language work — not commodity translation. A disclosure-QA layer (termbase, MQM, numeric & greenwashing-drift checks) protects rating points, not just grammar.

Two revenue lines, two roles, one NDA and one accountable team. Staff are **ESG consultants** and **disclosure linguists** — the language work is disclosure engineering, not translation of words.

📖 Service architecture at a glance

🍃 Practice I — ESG & Sustainability Consulting

- I-A Disclosure Advisory** — Report Card · Disclosure Advisory · Ratings & Assurance Program
- I-B Carbon & GHG (CFO / CFP)** — CFO Essentials · CFO Plus · CFP (product) · carbon add-ons
- I-C Training & Capacity Building** — CFO Fundamentals · Practitioner · GHG & Climate · complimentary on-site class
- I-D Framework Programs** — GRI-aligned report · DJSI / S&P CSA readiness & response

🌐 Practice II — Translation & Disclosure Linguistics

- II-1 Certified Translation** — capital-markets, legal & corporate documents
- II-2 Disclosure Linguistics** — ESG & sustainability reports with the bilingual QA layer **specialty**
- II-3 Managed Reporting Season** — dedicated bench + PM across the full document set
- + Interpretation** — simultaneous · consecutive · on-demand (EN ↔ TH)

📍 **Integrated engagement** — Advisory + Linguistics under one NDA, one termbase, one team & one blended program. Advisory decisions lock into the translation; QA is tuned to what FTSE / ISSB / SET actually score.

I-A 📊 ESG Disclosure Advisory

Three tiers, escalating from diagnostic → build → full program. Every tier is tool-assisted by the **Othello ESG Disclosure Studio** and clearly labelled indicative where a score is shown — the official rating is issued by the rater, not by us.

🔍 Tier 1 · Readiness Report Card **DIAGNOSTIC / DOOR-OPENER**

FIXED FEE · PER REPORT

An indicative, methodology-aligned scoring of your **existing** report — exposing the gaps before assessors do.

- Indicative FTSE Russell-style score (0–5) across 3 pillars / 14 themes, sector-weighted to your SET industry group
- Disclosure-gap checklist (covered / partial / missing) + coverage %
- Prioritised, effort-ranked list of the highest-yield fixes

DELIVERABLE

Branded PDF report card + 60-min findings walkthrough. Labelled "indicative — not an official FTSE rating." **OFFERED AS A COMPLIMENTARY FTSE**

FREE GAP REVIEW

📦 Tier 2 · Disclosure Advisory **FLAGSHIP**

PER REPORTING CYCLE · OR RETAINER

Build or uplift your full disclosure to survive FTSE Russell, ISSB and SET scrutiny. (Everything in Tier 1, plus:)

- Double-materiality assessment (impact × financial) + topic register
- IFRS S2 / TCFD-aligned climate disclosure build — governance, strategy, risk, metrics & targets
- GHG inventory **review** — Scope 1, 2 & material Scope 3 (structure, methodology tags, base year, target logic)
- Framework alignment — GRI, SET 56-1 One Report, ISSB roadmap positioning
- Ratings strategy across FTSE Russell, S&P CSA / DJSI, MSCI, SET ESG

DELIVERABLE

Disclosure-ready content, evidence register, ratings roadmap + review cycles; named consultant & reviewer.

PER CYCLE / RETAINER

Tier 3 · Ratings & Assurance Program **ENTERPRISE / ANNUAL**

ANNUAL RETAINER


Full-cycle partnership where the rating moves capital — banks, energy, industrials, index constituents. (Everything in Tier 2, plus:)

- TPI Management-Quality climate uplift (L0 → L5 staircase, 23 indicators)
- PCAF financed emissions & sector-decarbonisation targets; Net Zero Banking framework positioning
- Climate scenario analysis & transition planning
- Limited-assurance readiness & auditor liaison (evidence pack — the opinion is issued by an independent assurer)
- Board & IR briefings; quarterly ratings tracking

DELIVERABLE


Named advisory lead, year-round support, board-ready materials.

ANNUAL RETAINER

 **Bolt-on advisory modules** (onto any tier): green / sustainability-linked bond framework (SPO-ready) · climate scenario analysis · Thailand Taxonomy alignment · greenwashing & claim-evidence review · peer / sector benchmarking.

I-B **Carbon Footprint & GHG — CFO / CFP**

Thailand's highest-volume ESG entry purchase. Every listed firm needs organisational GHG numbers (Scope 1 & 2 minimum) for 56-1 One Report and the incoming IFRS S2 limited-assurance mandate; many pursue the **TGO CFO** label, and manufacturers want product-level **CFP**. A natural feeder into full Disclosure Advisory.

 **Independence rule.** External verification is performed by a **TGO-accredited VVB** (SGS · Bureau Veritas · MASCI · BSI · ECEE). **We build and manage it; we do not sign the verification statement** — we manage the VVB relationship, we don't compete with it.

Tier C1 · CFO Essentials **ORGANIZATIONAL INVENTORY**

PER PROJECT

ISO 14064-1 organizational & operational boundary; Scope 1 & 2; activity-data templates; emission-factor set (TGO / DEFRA / IPCC); GHG inventory + reduction baseline; TGO-ready formatting.

DELIVERABLE

CFO inventory report (EN / TH) + data workbook. External VVB verification arranged as a pass-through where required.

PER PROJECT

Tier C2 · CFO Plus **INVENTORY + VERIFICATION + LABEL**

PER PROJECT

Everything in C1, plus material **Scope 3** categories; **managed external verification** (coordinate the VVB, respond to findings); **TGO CFO certification / label**; integration into the sustainability / 56-1 / IFRS S2 disclosure.

DELIVERABLE

Verified CFO report + TGO label pathway + disclosure-ready figures. TGO SME subsidy applied where eligible.

PER PROJECT + VERIFICATION

Tier C3 · CFP — Carbon Footprint of Product


PER PRODUCT

ISO 14067 per-product life-cycle assessment (cradle-to-gate or -grave); **TGO CFP registration + label**.

DELIVERABLE

Product CFP report + TGO CFP label pathway.

PER PRODUCT

 **Carbon add-on modules:** Carbon-Neutral certification (PAS 2060 / TGO) · T-VER carbon-credit project development · decarbonisation roadmap & net-zero target setting · **SBTi** target-validation support · internal carbon pricing.

I-C **Training & Capacity Building — Othello ESG Academy**

Bilingual (EN / TH), disclosure-connected training taught by the practitioners who also build the reports — not academic theory. A standalone revenue stream and the cheapest route into CFO Plus and Disclosure Advisory.



COMPLIMENTARY · LIMITED AVAILABILITY

A full-day CFO class — on-site at your office, free of charge

Book a **complimentary, full-day CFO Fundamentals class delivered on-site** for your team — a practitioner-led introduction to organisational GHG accounting (GHG Protocol & ISO 14064-1, Scope 1 & 2), the TGO CFO certification pathway, and how your carbon numbers feed 56-1 One Report, IFRS S2 and FTSE Russell. No charge, no obligation — the fastest way to meet the team that will build your inventory. (One session per organisation; scheduled by arrangement for qualified SET / mai-listed teams.)

C-T1 — CFO FUNDAMENTALS
 1 day. GHG Protocol + ISO 14064-1; boundaries; Scope 1/2/3; Thai emission factors (TGO); the CFO inventory & TGO certification pathway; how CFO feeds 56-1 / IFRS S2 / FTSE.

C-T2 — CFO PRACTITIONER
 2 days, hands-on. Build the client's **own** inventory in a workbook/tool; data quality, uncertainty, verification-readiness, responding to a VVB.

C-T3 — GHG & CLIMATE FOR DISCLOSURE
 1 day. Turn CFO numbers into investor-grade climate disclosure — IFRS S2 / TCFD, targets & pathways (SBTi), assurance-readiness, bilingual terminology discipline.

DELIVERY MODEL	FORMAT	BEST FOR
Public open-enrollment	Per seat / day	Open workshop; scales headcount; lead-gen funnel
In-house corporate cohort (≤ ~20 pax)	Per day, on-site	Private, tailored to your data & sector
Practitioner multi-day (C-T2)	Per program	Hands-on inventory build

Other classes: IFRS S2 / TCFD masterclass · ESG ratings decoded (FTSE Russell / SET ESG / DJSI) · double-materiality workshop · **bilingual ESG terminology & disclosure-writing clinic** (unique to us) · train-the-team retainer.

I-D 🐛 Framework-Specific Reporting & Ratings Programs

When a rater or investor asks you to satisfy one **specific** framework. Productised as framework-scoped engagements that bolt onto Disclosure Advisory or stand alone — the Studio scores GRI and DJSI / S&P CSA natively, so we can give an indicative readiness read on day one.

D1 • GRI-Aligned Sustainability Report PER REPORT

GRI Universal Standards 2021 + material Topic Standards; GRI 3 materiality; content index; "in accordance" vs "with reference" claim; disclosure build / uplift. Bilingual optional (bundle Practice II).

DELIVERABLE
 GRI-aligned report + content index (EN / TH). PER REPORT

D2 • DJSI / S&P Global CSA Readiness & Response ONE-OFF · OR ANNUAL CYCLE

Industry-specific S&P CSA criteria mapping + weights; gap analysis vs best-in-class Thai peers; evidence pack; questionnaire response drafting & submission management; indicative readiness score (Studio); YoY roadmap; membership targeting (DJSI World / Emerging Markets, ~top 10% per industry).

DELIVERABLE
 Readiness / gap report or fully-managed CSA response. Indicative readiness from public + client data — not the official S&P score. GAP / ANNUAL PROGRAM

Framework add-ons: **CDP** (climate / water / forests) · **MSCI** ESG gap read · EcoVadis · SET ESG · FTSE Russell (the Practice I flagship).

📖 Frameworks & standards we work to

The disclosure frameworks, carbon standards and rating methodologies our engagements are built around. We prepare you **for** these regimes; where verification or a rating is involved, the independent stamp is issued by the accredited body — we build and manage the submission, faithfully and bilingually.

CFO
 Carbon Footprint for Organization — ISO 14064-1, Scope 1 & 2 (+3), TGO label.
PRACTICE I-B

CFP
 Carbon Footprint of Product — ISO 14067 life-cycle assessment, TGO registration.
PRACTICE I-B

FTSE Russell ESG
 3 pillars / 14 themes; the SET's public scoring methodology from 2026.
PRACTICE I-A

DJSI / S&P CSA
 Corporate Sustainability Assessment; index membership response & readiness.
PRACTICE I-D

GRI Standards
 Universal Standards 2021 + Topic Standards; the global reporting baseline.
PRACTICE I-D

IFRS S1 / S2
 ISSB sustainability & climate disclosure — mandatory phase-in from SET50 FY2026.
PRACTICE I-A

TCFD
 Governance · strategy · risk · metrics & targets — now absorbed into IFRS S2.
PRACTICE I-A

SET 56-1 One Report
 Thai mandatory disclosure; GHG on a comply-or-explain basis.
PRACTICE I-A

Also worked to: SBTi (science-based targets) · PCAF (financed emissions) · TGO (CFO / CFP / T-VER / Carbon-Neutral) · MSCI ESG · CDP · TPI Management Quality & Net Zero Banking · Thailand Taxonomy · ISO 14064 / 14067 · GHG Protocol · NGFS · SET ESG Ratings (to Dec 2026).

📊 By SET sector — what the assessors weigh most

FTSE Russell exposure is sector-driven: the same disclosure earns a different score depending on your industry. We tune every engagement to the metrics that actually move your sector's rating — not a generic checklist.

SET INDUSTRY GROUP	CLIMATE EXPOSURE	WHAT ASSESSORS WEIGH MOST
Resources — Energy · Utilities · Mining	High	gCO2/kWh intensity, methane / flaring, Scope 3 Cat 11; TPI Carbon Performance pathway
Industrials — Petrochem · Auto · Steel · Cement	High	Process / embodied intensity per tonne, SBTi sectoral pathway, use-phase Scope 3
Financials — Banks · Insurance	High (indirect)	Financed emissions (PCAF), Net Zero Banking, Thailand Taxonomy, sector decarbonisation targets
Agro & Food	High	Land use, CH4 / N2O, deforestation Scope 3, FLAG targets
Property & Construction	Med-High	Building energy intensity per m ² , green-building certification %, embodied carbon
Services — Transport & Logistics	High	Fleet Scope 1, intensity per tonne-km, electrification roadmap
Technology	Medium	Data-centre PUE, renewable Scope 2 / PPAs, hardware Scope 3
Consumer Products & Commerce	Medium	Supply-chain Scope 3, packaging, product stewardship

The principle: exposure sets the bar — a transport firm disclosing only Scope 1 & 2 scores poorly, while a professional-services firm doing the same can score well. We scope to your sector's material metrics.

II 🌐 Technical Translation & Disclosure Linguistics

EN → TH, a full **ISO 17100 translate–edit–proofread (TEP)** cycle with three qualified linguists on every job — in-house in Bangkok, no outsourcing, no machine-translation endpoints for client material.

Tier 1 · Certified Translation PER DOCUMENT

PER SOURCE WORD / PAGE

Three-stage TEP (translate → edit → proofread, three linguists) for capital-markets, legal & corporate documents — 56-1 One Reports, annual reports, IPO filings, contracts, arbitration. Certificate of accuracy on request; format-preserving Word / PDF; client termbase applied.

DELIVERABLE PER WORD / PAGE

Translated, TEP-reviewed document, format-preserved. Sworn / notarised available as an add-on.

Tier 2 · Disclosure Linguistics OUR SPECIALTY

PER WORD + QA · OR PER REPORT

The QA layer no generic LSP runs — it protects rating points, not just grammar. (Everything in Tier 1, plus:)

- Managed **ESG termbase** & terminology-consistency enforcement
- **MQM** translation-quality scoring + bilingual faithfulness / meaning-drift check
- **Greenwashing-drift & regulator-literalism** review
- Numeric / figure / total consistency across the whole report

DELIVERABLE PER REPORT / PER WORD

Translated report + a **BILINGUAL QA CARD** evidencing every check (Studio output).

Tier 3 · Managed Reporting Season PROGRAM / ANNUAL

PER SEASON · OR ANNUAL RETAINER

Everything in Tier 2, plus a dedicated linguist bench + named PM; a locked termbase & style guide across the full document set (56-1 One Report, annual report, sustainability report, IPO docs); 1-hr quote SLA + agreed turnaround windows; integrated with your ESG advisory workstream. Best for repeat filers & multi-entity groups.

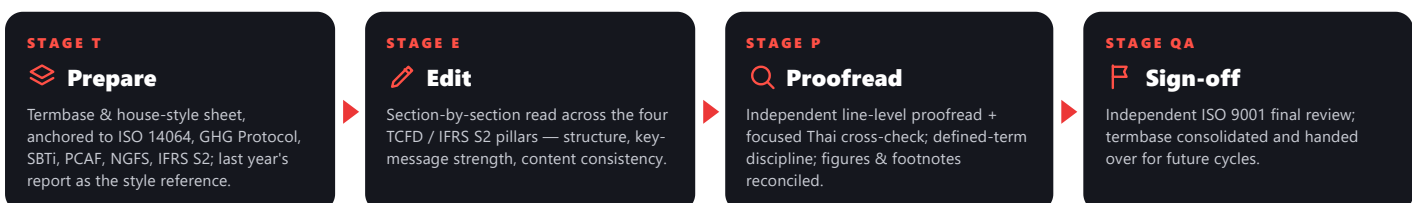
DELIVERABLE PER SEASON / RETAINER

Whole-season delivery under one termbase & team.

🗣️ **Interpretation & linguistic add-ons:** simultaneous & consecutive interpretation (EN ↔ TH) · on-demand remote (OPI / VRI) · on-site interpreting · proofreading-only · back-translation & reconciliation · sworn / notarised certification · DTP & format-preserving (Word / InDesign) · rush turnaround.

🌟 How we deliver — the ISO 17100 method

Every deliverable moves through a four-stage ISO 17100:2015 pipeline — each stage handled by a different qualified person, entirely in-house in Bangkok under NDA, with no outsourcing and no consumer generative-AI on client material.



How your report moves through the engagement

- 1
- 2
- 3
- 4
- 5

Intake & scope

NDA from the first document · classify into a named package + add-ons · quote issued within the 1-hour SLA.

First pass — Studio + specialist

Studio first-pass score / gap or TEP draft, then the consultant or linguist reviews and contextualises every flag.

Your review & acceptance

You respond on each item — Confirm · Edit · Recommendation — with full editorial authority. Othello recommends; you decide.

Incorporate & lock

Agreed revisions applied, termbase locked so agreed wording stays consistent across every document in the set.

QA sign-off & delivery

Independent ISO 9001 QA and Director sign-off. **AI-assisted flags require human sign-off — nothing ships on model output alone.**

The integrated advantage

THE BILINGUAL SEAM

No Big Four, ERM or TIC assurer sells EN→TH ESG-grade disclosure language; generic LSPs sell words with no ESG domain knowledge. We are the only firm doing **both** — advisory decision and the language that carries it, aligned.

THE MID-MARKET LANE

Between local carbon boutiques (carbon-only) and ERM / Big Four sits the SET / mai tier now pulled into ISSB + FTSE with nowhere to go. That gap is our lane — disclosure-grade, at boutique-specialist economics.

ONE TEAM, ONE TERMBASE

Advisory + Linguistics under one NDA and one accountable team; advisory decisions lock into the translation via a shared termbase, and QA is tuned to what raters actually score.

Engagement models

Every engagement is **fixed-scope and quoted to your specific reporting entity, document set and cycle** — a formal quotation is issued within our 1-hour SLA. We charge by the model that fits the work, never by the hour on advisory.

PRACTICE / PACKAGE	HOW IT IS ENGAGED
Readiness Report Card	Fixed fee · per report (creditable into a subsequent advisory engagement)
Disclosure Advisory flagship	Per reporting cycle · or monthly retainer across the reporting season
Ratings & Assurance Program	Annual retainer
Carbon — CFO Essentials / CFO Plus / CFP	Per project · per product (+ external VVB verification as a pass-through)
Framework Programs — GRI · DJSI / S&P CSA	Per report · one-off gap analysis · or managed annual cycle
Training — Othello ESG Academy	Per seat (public) · per day (in-house cohort) · per program — plus one complimentary on-site CFO class
Certified Translation	Per source word / per page, tiered by complexity; per-job minimum
Disclosure Linguistics specialty	Per word + disclosure-QA layer · or fixed per report
Managed Reporting Season	Per season · or annual retainer, by document set & entities
Integrated program (Advisory + Linguistics)	Blended program — preferential rate vs engaging each practice separately

COMMERCIAL TERMS

Fees quoted in THB, exclusive of VAT (7%). Withholding tax deducted at the statutory rate against a WHT certificate. Fixed fee — no hourly billing on advisory. Net 30 from invoice date; invoiced on final delivery of each scope. One consolidated review round included per stage; further rounds by change order. Governed by Thai law.

HOW WE PROTECT YOU

NDA from the first document; PDPA-compliant handling; ISO/IEC 27001-aligned information security; professional-indemnity insurance in place; full ISO 17100 audit trail. All work in-house in Bangkok — no freelancer pools, no public generative-AI on client material.

i This document is a capability and engagement framework, not an offer. A formal, fixed-scope quotation — with fees, timeline and deliverables — is issued within our 1-hour SLA once the reporting entity, document set and cycle are confirmed. Where an engagement involves a score, rating, verification or assurance opinion, the independent stamp is issued by the accredited body (rater / TGO-accredited VVB / assurance provider); Othello's outputs are disclosure-readiness and language work and are labelled indicative — not an official rating, verification or assurance.

Questions we're often asked

Do you compete with our assurer or Big Four?

No — we complement them. We build the assurance-ready dataset and the bilingual report; the independent opinion is signed by your assurer (SGS · BV · LRQA · DNV) and your Big Four keep the audit relationship.

Do you guarantee a rating or score?

No. Our work is disclosure-readiness and language, clearly labelled indicative. The official rating, verification or assurance is always issued by the accredited body — never by us.

TH→EN or EN→TH?

Both. Sustainability and 56-1 One Reports are typically Thai→English; we also localise English→Thai. A full ISO 17100 translate–edit–proofread cycle either way.

Can we buy translation without advisory — or the reverse?

Yes. Each practice stands alone, or combine them as one integrated program under a single NDA and a shared termbase for a preferential blended rate.

How fast is a quote?

Within our 1-hour SLA, once we have your reporting entity, document set and cycle. Every engagement is fixed-scope and quoted before we start.

Is our data safe?

NDA from the first document, PDPA-compliant handling, ISO 27001-aligned security — all in-house in Bangkok, no freelancer pools and no public generative-AI on your material.

Why Othello International

ISO 17100 certified

ISO 9001 QA

ISO 27001-aligned security

100% in-house Bangkok bench

1-hour quote SLA

1,000+ reports since 2021

ESG consultants + disclosure linguists

Othello ESG Disclosure Studio

Institutional, procurement-grade, credential-driven bilingual disclosure — trusted for capital-markets and sustainability reporting by SET-listed groups across finance, industrials and consumer sectors.

Claim your free FTSE Russell gap review — or a free on-site CFO class

Send us your latest report and SET industry group and we'll return a — an indicative score, a disclosure-gap checklist and your highest-yield fixes. Or book a for your team, on-site. Both no-charge, no obligation — and a formal, fixed-scope quote follows within the 1-hour SLA.

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02 096 2811 · 1-hour quote SLA