

SUSTAINABILITY REPORT

2026

PALO IT Thailand



“

At PALO IT, my purpose — and our purpose as a team—is to craft tech as a force for good: creating high-performing businesses while embedding responsible impact into how technology is designed and delivered. This purpose is business-critical, shaping how we engage with aligned companies, differentiate our strategy, and drive long-term value.

As an AI-first innovation partner to enterprises, we believe technology and positive impact go hand in hand. We put this into practice through cross-functional governance, tools like our Impact Tracker, and our measurable, agentic AI delivery methodology Gen-e2™—alongside a commitment to continuous improvement and contributing to an inclusive digital economy.

We work with our partners and share with the broader community to ensure our technology choices contribute to positive social and environmental outcomes.

Since our first B Corp–certified office in 2019, we have used the B Corp governance framework to enhance the employee experience, strengthen internal governance across our 10 offices, and embed principles of accountability, transparency, and sustainability into how we operate globally. B Corp recertification remains active across several offices, and we continue to support these journeys.

Stanislas Bocquet

Founder & CEO, PALO IT



MESSAGE FROM FREDERIC BERNAROYAT,

MANAGING DIRECTOR OF PALO IT THAILAND

“Since our previous report, the world has shifted. Macroeconomic pressure, geopolitical uncertainty, and evolving capital flows are redefining how sustainability is prioritized — and, at times, deprioritized.

At PALO IT Thailand, we have made a different choice. We stay anchored to our north star. Our strategy guides us, and our values do not move with the market. Our commitments — to our people, our clients, our partners, and our communities — are not conditional.

We believe responsible business and purposeful technology are not trends to follow, but foundations to build on.

This report reflects a year of disciplined work: measuring what matters, acknowledging where we stand, and continuing to improve — not because it is easy, but because it is necessary.

We are proud to be a Certified B Corporation — and even more proud of the people who make that commitment real, every day.

We move forward with clarity, consistency, and intent.”

Frederic Bernaroyat

Managing Director, PALO IT Thailand





A **global AI first tech innovation consultancy** dedicated to achieving your business goals through expert software delivery stemming from product-centricity and collaboration. We **deliver** groundbreaking solutions, driving positive impact and business growth, fully powered by AI.

50
Nationalities

18
Offices

10
Countries



16
Years in
Business

\$70M
Annual
Revenue

500+
Tech experts
globally

100%
Employee
owned

0
Debt

We Care
about people
and our world

We Share
it's in
our DNA

We Deliver
awesomeness

We Act
with courage
& kindness

We Choose
positivity



OUR SUSTAINABILITY PRIDE



PALO IT Thailand wins **CLIMATE ACTION LEADER AWARD in 2025**

By The Federation of Thai Industries' Climate Change Institute (FTI CCI)

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SECTION - 01

About This Report

01 — ABOUT THIS REPORT

About This Report

REPORT BASICS

REPORTING PERIOD

1 January – 31 December 2025

REPORTING BOUNDARY

Operational control — PALO IT Thailand operations

REPORT TYPE

Standalone Sustainability Report

PUBLICATION

2026

FRAMEWORKS & STANDARDS

GRI Standards

Reported with reference to GRI

GHG Protocol

Corporate Standard — Scope 1, 2 & 3

B Corp Impact Assessment (BIA)

Certified since 2022 — Next recertification 2027

UN Sustainable Development Goals

Referenced throughout

This report has been prepared with internal review. External third-party assurance has not been obtained for this reporting period. PALO IT is committed to strengthening verification processes in future cycles.



SECTION - 02

Company Profile & Sustainability Strategy

Building tech as a force for good

COMPANY PROFILE

PALO IT Thailand is a software consulting company with a simple belief: technology can be a force for good. Our team of 57 people works at the intersection of digital transformation and sustainability — helping organizations innovate responsibly. In 2022, we became a Certified B Corporation, joining a global community held to the highest standards of social and environmental performance.

57

Team members

2022

B Corp certified

81.5

B Impact Score

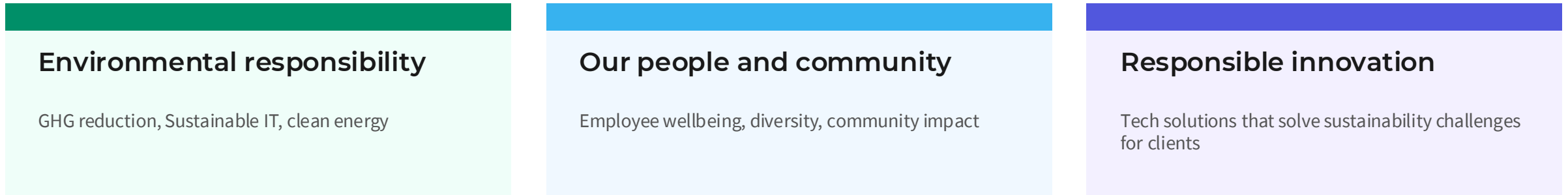


02 — SUSTAINABILITY STRATEGY

Our B Corp Journey & Sustainability Strategy



OUR MATERIAL FOCUS AREAS



02 — STAKEHOLDER ENGAGEMENT

Stakeholders & Material Topics

WHO WE ENGAGE WITH

- **Clients**
Project impact reviews, ESG consulting engagements
- **Employees**
Internal surveys, team sessions, town halls
- **Partners and suppliers**
Responsible procurement discussions
- **Community and NGOs**
B Corp community, industry forums, Thailand's communities



OUR MOST MATERIAL TOPICS (2025)

HIGH PRIORITY

- GHG emissions and climate action
- Employee wellbeing and development
- Responsible tech innovation

MEDIUM PRIORITY

- Data privacy and cybersecurity
- Sustainable supply chain
- Community and social impact

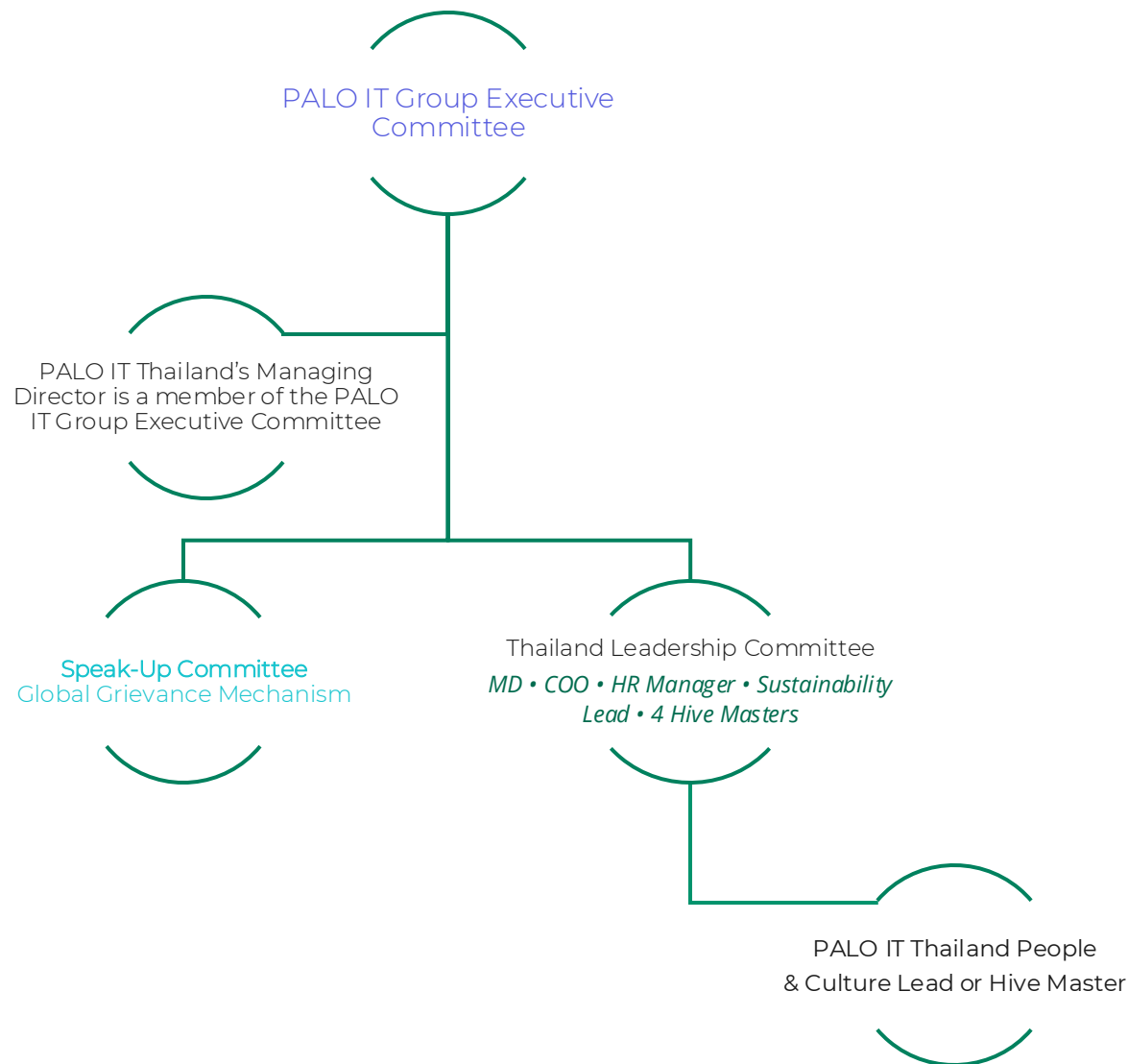
● Environmental ● Social ● Governance

SECTION - 03

Governance & Responsible Business

03 — GOVERNANCE

Leadership & Governance Structure



Circular, not top-down

Our governance is circular and participatory. Employees, clients, and partners can join leadership meetings or reach out directly to our MD, COO, or any Hive Master to raise concerns.

Speak-Up mechanism

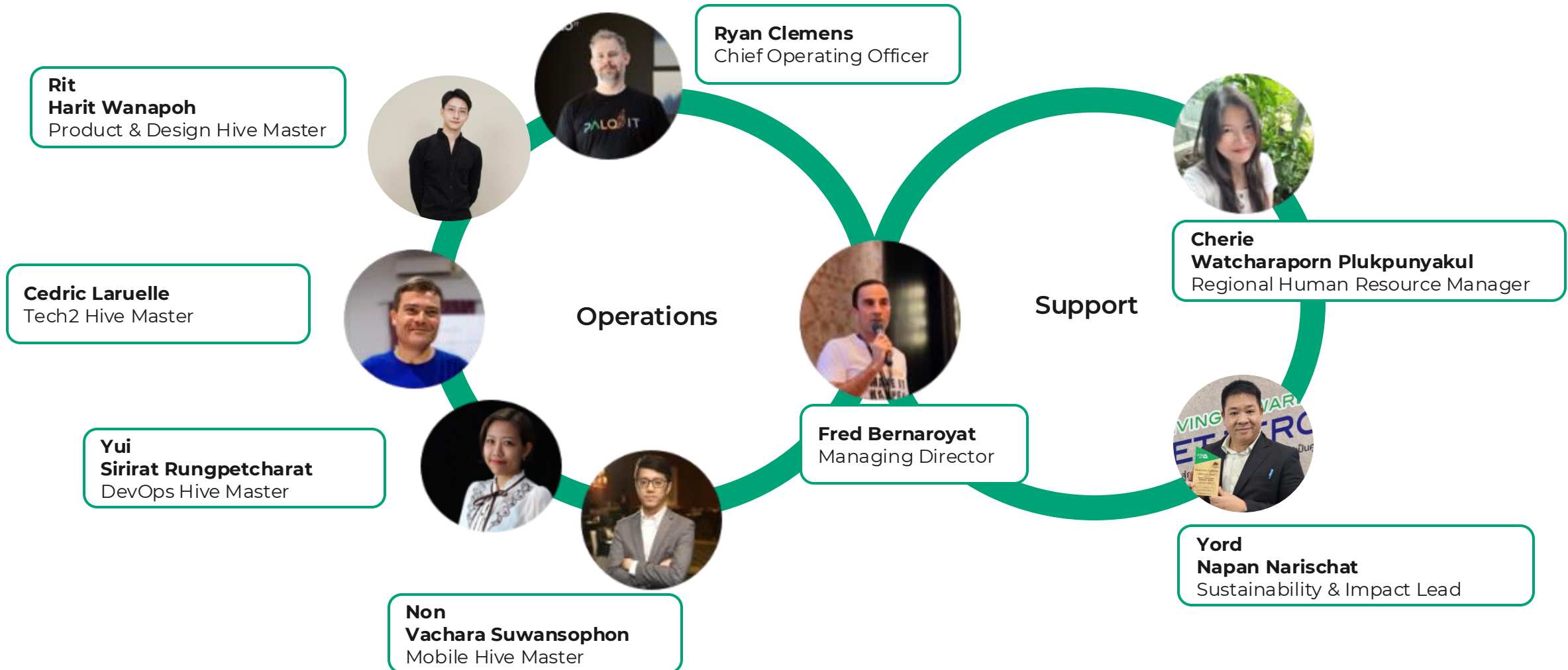
PALO IT operates a global Speak-Up Committee as a grievance mechanism. Stakeholders can report issues directly — PALO IT firmly enforces a no-retaliation policy for anyone who speaks up.

Sustainability at the top

Sustainability and climate action are overseen at the executive level. Our Head of Sustainability reports directly to MD Thailand and decarbonization progress is a standing agenda item at our quarterly leadership meetings in Thailand.

03 — GOVERNANCE

PALO IT Thailand Leadership



03 — GOVERNANCE

Code of Ethics & Responsible Business

PALO IT Thailand shares the same Code of Ethics with PALO IT Group — a reference policy applicable to all staff globally.

It establishes our commitment to equal opportunity, a harassment-free workplace, data privacy, anti-corruption, and responsible conduct across all operations.

The Code applies to all employees, contractors, and partners working with PALO IT and is reviewed annually.

✓ All policies reviewed annually

SIX CORE POLICY AREAS

Non-Discrimination

No harassment or bullying. Equal treatment for all, regardless of background or identity.

Anti-Corruption

Zero tolerance for bribery. No gifts of influence or political contributions.

IT & E-Policy

Company devices and email must not be used for illegal activities. Responsible digital conduct required.

Confidentiality

Data protection and privacy compliance. Client and business information protected at all times.

Conflict of Interest

Avoid outside interests that influence decisions. Sober workplace; no personal political representation.

Reporting Procedures

Line manager, grievance mechanism, or leadership committee. Confidential and non-retaliation guaranteed.

03 — GOVERNANCE

Sustainability Governance & Incentive Structure

HOW SUSTAINABILITY IS GOVERNED

1

Executive oversight

Head of Sustainability reports directly to Managing Director. Decarbonization reviewed at quarterly leadership level.

2

Quarterly TH leadership review

Decarbonization progress is a standing agenda item — ensuring continuous monitoring and swift decision-making.

3

B Corp accountability

Sustainability governance is subject to rigorous third-party B Corp assessment every 3 years — accountability beyond internal reporting.

HOW WE REWARD SUSTAINABILITY PERFORMANCE

Recognition — We Care, We Share, We Act, We Deliver, We Choose

Sustainability contributions are celebrated at our annual company-wide end-of-year event. Awards aligned with our 5 core value themes.

Performance integration

Sustainability targets — including decarbonization goals — are embedded in individual employee performance reviews, ensuring accountability at all levels.

PALO IT does not currently operate a formal monetary bonus scheme tied to decarbonization targets. Our governance focuses on embedding sustainability into everyday decision-making and performance culture.

03 — GOVERNANCE

Personal Data Protection — PDPA Notice (PALO IT Thailand)

This notice sets out how [PALO IT Thailand](#) may collect, use, disclose, or process personal data in accordance with Thailand's [Personal Data Protection Act B.E. 2562 \(PDPA\)](#).

PERSONAL DATA WE COLLECT

Job Applicants — name, date of birth, nationality, contact details, educational and professional qualifications, employment history, work-related health disclosures, and photographs.

Visitors — CCTV footage captured during office visits for security monitoring purposes.

COLLECTION, USE & DISCLOSURE

Personal data is collected only [with your consent](#) or where required by law. It is used for recruitment assessment, identity verification, and service delivery. Disclosure to third parties occurs only where necessary or legally required.

Third-party personal data provided by you requires their prior consent before submission to PALO IT Thailand.

WITHDRAWING YOUR CONSENT

You may withdraw consent at any time by submitting a written request to our Data Protection Officer. Requests will be processed within [30 days](#) of receipt.

Note: Withdrawal of consent may affect our ability to provide certain services and does not apply retroactively where processing was lawfully completed.

ACCESS & CORRECTION RIGHTS

You have the right to [request a copy](#) of personal data we hold and to [request corrections](#) to inaccurate data. Submit requests in writing to the DPO. Response within 30 days. A reasonable fee may apply for access requests.

DATA PROTECTION MEASURES

Administrative, physical, and technical safeguards are in place, including data encryption, MFA/2FA authentication, firewall and network segmentation, data loss prevention, up-to-date antivirus and OS patching, single sign-on, and information security policies reviewed regularly.

DATA PROTECTION OFFICER — Thailand

Email: th-admin@palo-it.com

Response within 30 days of written request.

Data retained only as long as necessary for the purpose collected or as required by law.

Full PDPA Notice (PALO IT Thailand): palo-it.com/th/privacy-policy

SECTION - 04

Environmental Performance

04 — ENVIRONMENTAL PERFORMANCE

GHG Emissions Overview 2025

102.76 tCO₂e
Total GHG Emissions 2025

Scope 1 (Direct) + Scope 2 (Purchased Electricity) + Scope 3 Upstream + S3.11 Downstream

2025 is our 1st year, calculated using PALO IT's GHG Management Platform (Impact Tracker)

SCOPE 1
Direct Emissions

0.05 tCO₂e

Source: Mobile combustion only
↓ from 1.09 (2023) → 0.63 (2024)

SCOPE 2
Purchased Electricity

4.31 tCO₂e

8,620 kWh consumed
EF: 0.5 kgCO₂e/kWh (TGO CFO 2022)
↓ from 5.00 tCO₂e (2023, 2024)

SCOPE 3 UPSTREAM
6 upstream categories

101.30 tCO₂e

G&S • Capital • Fuel • Waste • Travel • Commute
↑ from 51 tCO₂e (2024) — see trend

SCOPE 3 DOWNSTREAM
Use of sold products

1.40 tCO₂e

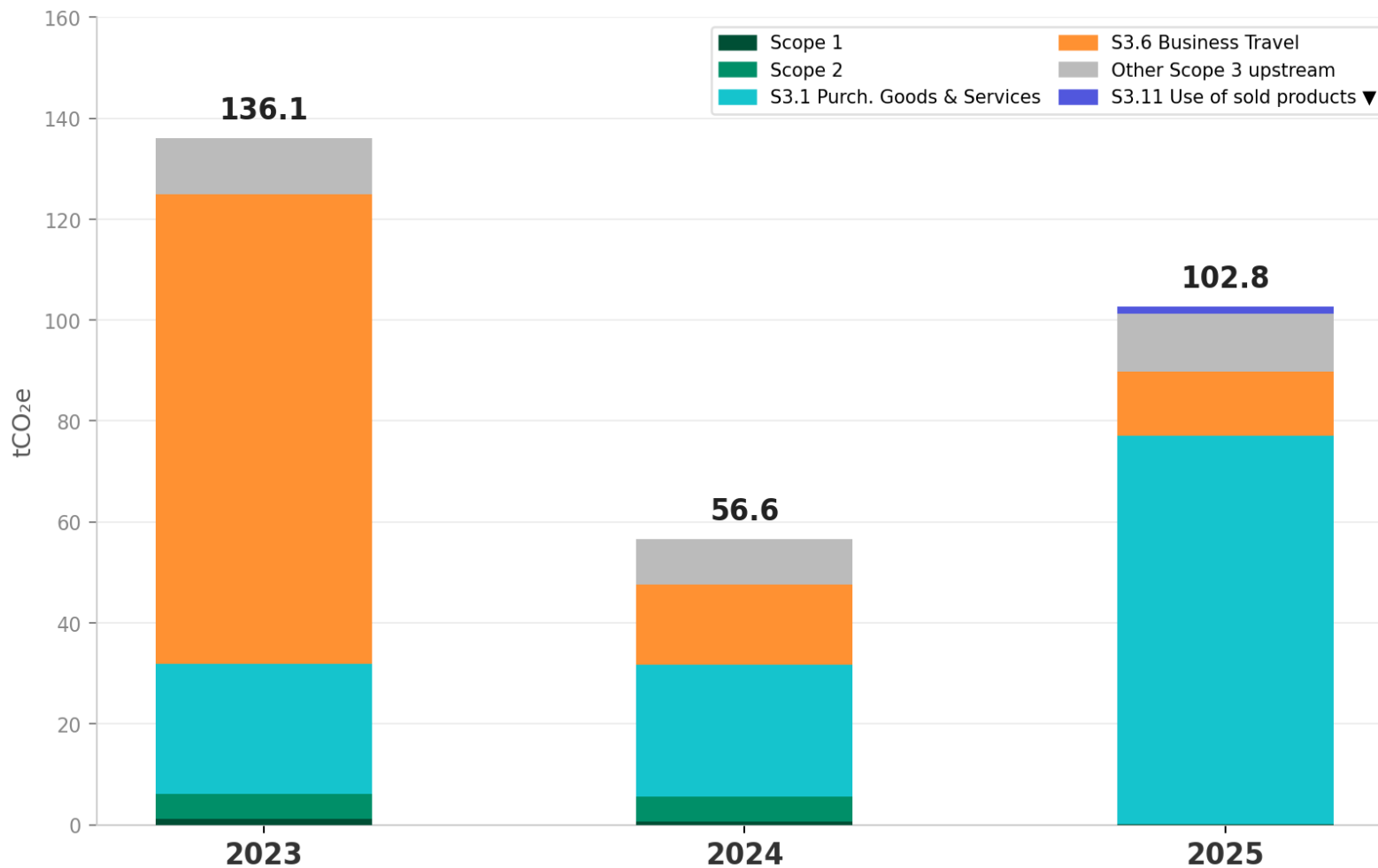
S3.11 • AWS cloud for sustainability platform (customer solution)
First year measuring downstream emissions

Data calculated using GHG Protocol Corporate Standard via Impact Tracker. Total includes S3.11 downstream (1.4 tCO₂e, AWS for sustainability platform (customer solution)). Scope 2 location-based EF: TGO CFO April 2022 (0.5 kgCO₂e/kWh). Reporting boundary: operational control.



04 — ENVIRONMENTAL PERFORMANCE

Emissions Trend 2023–2025



58% reduction

2023 → 2024

Driven by sharp drop in business travel (93 → 16 tCO₂e), reflecting disciplined travel management post-pandemic.

S3.1 Purch. Goods & Services nearly tripled 2024 → 2025

26 → 77 tCO₂e. Reflects expanded supplier spend as team grew. Now our #1 reduction priority.

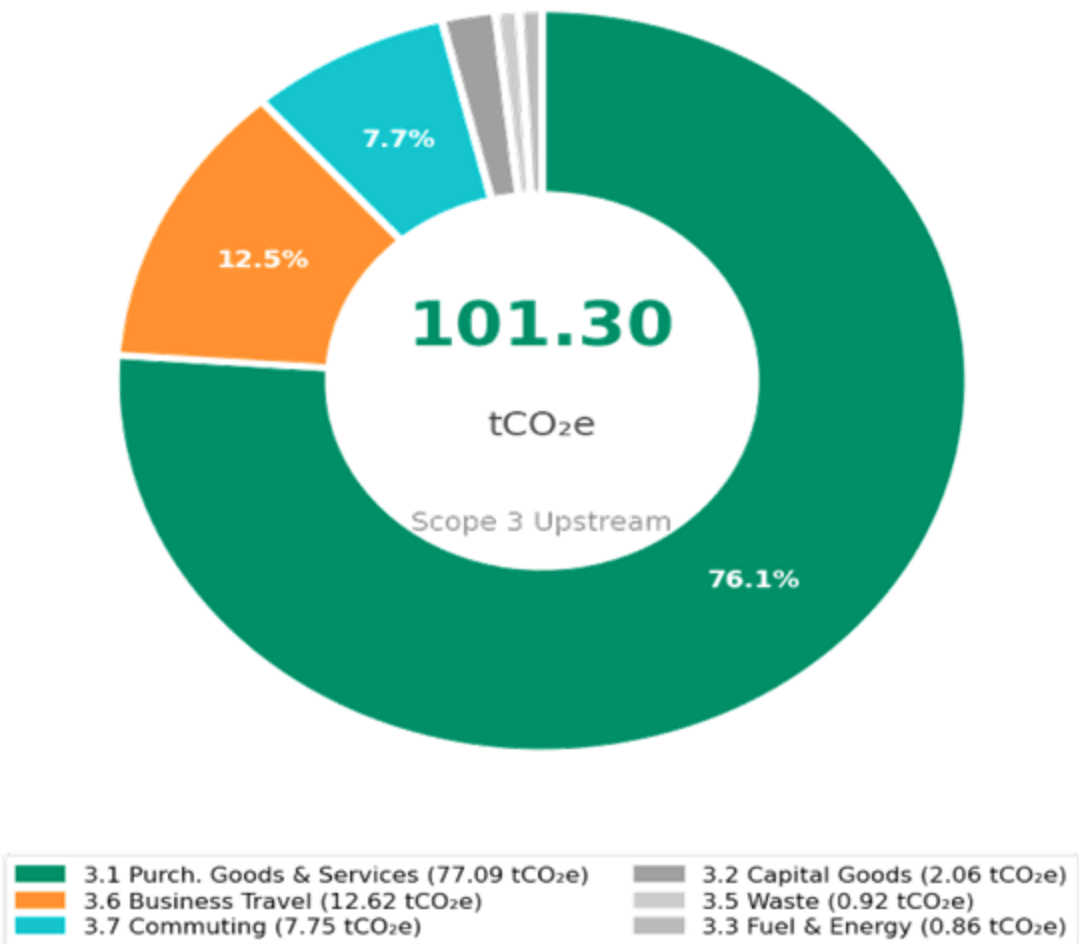
Business travel: continued progress

16 → 12.62 tCO₂e year-on-year. Virtual-first culture demonstrably taking hold despite business recovery.



04 — ENVIRONMENTAL PERFORMANCE

Scope 3 Deep Dive — What Drives Our Footprint



Purchased Goods & Services • 76.1%

Our largest source. Software subscriptions, outsourced services, and supplier spend that grew with business activity. Developing responsible procurement guidelines to address this going forward.

Business Travel • 12.5%

Decreased year-on-year (93 → 16 → 12.62 tCO₂e). Virtual-first meeting culture demonstrably reducing this category despite business recovery.

Employee Commuting • 7.7%

Daily commutes to our Bangkok office. Flexible and hybrid working arrangements help reduce commute-related emissions.

Capital Goods, Fuel & Energy, Waste • 3.7%

Lower-impact categories managed through responsible device lifecycle, energy efficiency, and waste reduction practices.

+ S3.11 Downstream (Use of sold products): 1.4 tCO₂e from AWS cloud infrastructure supporting the sustainability platform (customer solution). First year measuring down stream Scope 3.



Digital Cleanup Campaign 2025

28 Nov 2025 — Jan 2026

“Clean your mind. Clear our carbon footprint.”

1,074.43

GB of digital storage freed

0.7%

Avg. storage reduction per Palawan

39

Palowans participated

✉ Outlook Mailboxes

☁ OneDrive

📁 SharePoint

💻 Laptop Storage

Why it matters

Every GB of stored data consumes electricity 24/7 for server cooling and power. By cleaning our digital footprint, we directly reduce our Scope 3 Purchased Goods & Services emissions — our largest emission category in 2025.

What we learned

The campaign embedded a mindset shift: conscious data hygiene is now part of how we work. Going forward, digital cleanup will be integrated as a yearly practice across all Hives.

04 — ENVIRONMENTAL PERFORMANCE

Path Forward — Emissions Reduction Commitments

OUR EMISSIONS REDUCTION DIRECTION

Address Purchased Goods & Services (Scope 3.1)

IN PROGRESS

Our #1 priority. Developing ESG procurement criteria for vendor selection. Target: formal responsible procurement policy by 2026.

Sustain business travel reduction

ON TRACK

Already reduced 86% from 2023 peak. Maintaining virtual-first culture and establishing travel policy with carbon budget considerations.

Renewable energy for Scope 2

EXPLORING

Exploring renewable electricity for our Bangkok office. Currently 8,620 kWh from Thai grid (0.5 kgCO₂e/kWh).

PALO IT does not currently hold SBTi-validated targets. We are committed to strengthening our target-setting process as part of our B Corp recertification journey and will explore formal science-based targets in the next reporting cycle.

SUSTAINABLE IT: REDUCING IMPACT THROUGH HOW WE WORK

“As a technology company, Sustainable IT is both our responsibility and our service offering.”

✓ Digital Cleanup Campaign

Quarterly cadence, all-staff participation, embedded in performance culture.

✓ Responsible Device Lifecycle

Extending hardware lifespan and managing e-waste responsibly.

✓ Sustainability by Design

Environmental considerations embedded in every client engagement from day one.

SECTION - 05

Social Performance – Our People & Community

05 — SOCIAL PERFORMANCE

Our People — Who We Are



TENURE BREAKDOWN



TEAM COMPOSITION BY HIVE



All headcount data reflects 2024 survey respondents. It is our policy to conduct surveys every two years.



05 — SOCIAL PERFORMANCE

Learning & Development Session

GROWING OUR PEOPLE

● **3.82** /5

Training relevance to role and career

● **1–3+**

Avg. training sessions per Palawan in 2025

Technical skills Cloud, DevOps, mobile, AI-related certifications

Sustainability knowledge GHG accounting, dMRV, B Corp framework. ESG framework for Thailand Business.

Soft skills and consultant posture Communication, client engagement, conflict management — consistently requested in survey

Training and development are recognized as a priority area for improvement. Survey feedback consistently highlighted demand for more soft skills training, consultant posture workshops, and sustainability knowledge sessions.

MBTI results are self-reported and shared voluntarily. Results are used for team collaboration and mutual understanding only.

In 2026, PALO IT Thailand conducted a company-wide personality assessment and team development programme utilizing the Myers-Briggs Type Indicator (MBTI) framework. The programme aimed to strengthen organisational effectiveness by enhancing employees' self-awareness and fostering mutual understanding of diverse working and thinking styles across the organisation. The most prevalent personality type identified was INTJ-A, reflecting a workforce profile characterized by analytical thinking, strategic orientation, and decisive judgment. Assessment results indicated that 73% of participants demonstrated an Introversion preference, while 27% demonstrated an Extraversion preference — a distribution aligned with the organisation's technical expertise and deliberate approach to problem-solving.

Findings from the programme are being integrated into talent development planning and cross-functional collaboration practices, in support of PALO IT Thailand's commitment to cultivating a high-performance, purpose-driven workplace.



05 — SOCIAL PERFORMANCE

Diversity, Inclusion and Human Rights

DIVERSITY, EQUITY AND INCLUSION

● 4.24 /5

PALO IT fosters a culture of DEI

● 4.18 /5

Comfortable expressing authentic self at work

● 4.06 /5

Sense of belonging

11 of 62 respondents (18%) reported feeling excluded at some point. PALO IT is committed to proactively addressing DEI gaps through policy reinforcement and inclusive leadership practices.

Equal opportunity employer No discrimination on any basis (PALO IT Code of Ethics)

LGBTQ+ inclusive environment Respectful and open culture

Diverse team composition International team, multi-nationality leadership

HUMAN RIGHTS AND LABOR STANDARDS

Human Rights Policy

PALO IT TH has a formal Human Rights Policy aligned with international standards including ILO core labor conventions.

✓ **Right to health and safety** Health insurance, wellbeing budget, safe working environment

✓ **Labor rights and fair labor practices** annual leave, provident fund, Thailand Labor Protection Act compliance

✓ **Right to development and autonomy** Training programs, certification support, individual growth pathways

✓ **Freedom from forced or child labor** Zero tolerance policy, supply chain awareness

PALO IT Thailand complies with Thailand's Labor Protection Act (B.E. 2541 and amendments), Personal Data Protection Act (PDPA), and references ILO core labor conventions in its Human Rights Policy. This survey was conducted anonymously in 2024 with 62 respondents.

SECTION - 06

Responsible Innovation & Client Impact

We don't just talk about sustainability.

We build the tools to make it measurable.

PALO IT's tech services create direct positive impact for clients, communities, and the planet.

Measure it

Helping organizations accurately quantify their environmental and social impact.

Certify it

Guiding businesses to meet the world's highest standards for responsible operations.

Scale it

Building platforms and solutions that embed sustainability at the core of how industries operate.

CONTRIBUTING TO THE UN SUSTAINABLE DEVELOPMENT GOALS

SDG 9: Industry & Innovation · SDG 11: Sustainable Cities · SDG 12: Responsible Production · SDG 13: Climate Action · SDG 2: Zero Hunger

06 — RESPONSIBLE INNOVATION

dMRV capability — building the infrastructure for measurable climate action (1/2)

dMRV | Digital Measurement, Reporting & Verification SDG 11 · SDG 13 · Sustainable Cities

Making carbon reduction measurable — not just reportable

PALO IT has developed dMRV capabilities — technology infrastructure that enables accurate, automated, and auditable measurement of carbon reduction activities.

We have applied this capability in a proof-of-concept engagement supporting urban low carbon initiatives, demonstrating how city-level emissions data can be digitally collected, verified, and reported to meet international credibility standards.

Our work in this space bridges sustainability consulting, data engineering, and carbon market infrastructure — positioning PALO IT as a builder of the tools that make climate accountability real.

Technology builder We design and develop dMRV platforms — from data architecture to verification logic.

Knowledge facilitator We translate complex MRV methodologies into practical digital tools for cities, organizations, and carbon market participants.

Carbon market bridge Our dMRV infrastructure connects verified activity data to recognized carbon registries — enabling credible credit issuance and international reporting.

We are actively developing this as a core service offering for cities, corporates, and carbon market participants.

HOW dMRV CREATES ACCOUNTABILITY

1

Collect

Digital sensors and structured data collection replace manual estimation of emissions and carbon reduction activities.

2

Verify

Automated MRV logic applies standardized methodologies — ensuring data meets international credibility requirements.

3

Report

Verified data connects to recognized carbon registries (such as Gold Standard, Verra, or Premium T-VER), enabling transparent carbon credit issuance and international reporting.

06 — RESPONSIBLE INNOVATION

dMRV capability — In action April 8, 2026 · NapLab, Chulalongkorn University, Bangkok



PALO IT co-hosted and MC'd the knowledge-sharing session



PALO IT presented the dMRV platform for Low Carbon City



Consortium of sustainability tech innovators—April 2025

Knowledge sharing event

PALO IT co-organized and MC'd "Bangkok City — Low Carbon City through dMRV Knowledge Sharing" — bringing together sustainability tech players, carbon market practitioners, and urban climate stakeholders including Bangkok Metropolitan Administration (BMA), Banks and relevant Thai government authorities.

Consortium of innovators

The event united complementary sustainability technology companies — covering IoT, dMRV platform infrastructure, and carbon credit market connectivity — demonstrating integrated solutions for city-level climate accountability.

PALO IT's role

PALO IT presented our dMRV platform capability — showing how digital data collection, automated verification, and registry connectivity can transform how cities measure and report carbon reduction.

This event was organized as a knowledge-sharing initiative. PALO IT is actively building this as a core service offering.

SDG 11 · Sustainable Cities

SDG 13 · Climate Action



06 — RESPONSIBLE INNOVATION

GHG Emissions Platform and B Corp Consulting

GHG Emissions Management Platform

Making corporate carbon accounting accessible, accurate, and actionable

PALO IT developed and operates a cloud-based GHG emissions management platform enabling organizations to measure, track, and report Scope 1, 2, and 3 emissions in alignment with GHG Protocol Corporate Standard and TGO requirements. The platform supports SBTi compliance logic, emission factor management, and organizational boundary methodology — making enterprise-grade carbon accounting accessible to companies of all sizes.

Scope 1, 2 & 3 coverage with GHG Protocol methodology

SBTi-aligned target tracking and reporting

Multi-entity and organizational boundary support

Currently in v5 platform migration — expanding data compatibility and client coverage.

SDG 12 Responsible
Consumption and
Production

SDG 13 Climate Action

B Corp Certification Consulting

Helping businesses become forces for good

PALO IT Thailand brings its own B Corp journey (certified 2022) directly into client engagements — advising companies seeking B Corp certification on governance, social, environmental, and community impact practices. We translate the B Corp Impact Assessment (BIA) into practical action plans tailored to each client's industry, size, and maturity.

B Corp BIA assessment and gap analysis

Sustainability strategy and policy development

ESG reporting and stakeholder communication

★ B Corp certified since 2022 We don't just advise on B Corp — we live it.

SDG 8 Decent Work and
Economic Growth

SDG 17 Partnerships for the
Goals

06 — RESPONSIBLE INNOVATION

Ericsson 5G Smart Farming and Our Innovation Approach

Sustainable Agriculture | Precision Farming Ericsson partnership

Connecting the field — 5G precision farming for sustainable agriculture

PALO IT partnered with Ericsson to develop a 5G-enabled smart farming solution that uses real-time IoT sensor data to optimize agricultural inputs — reducing water use, chemical application, and energy consumption while improving crop yields. The solution demonstrates how connectivity technology can address food security challenges while reducing the environmental footprint of agriculture.

This project reflects PALO IT's capability to apply dMRV-adjacent thinking — real-time digital data collection and measurement — to real-world sustainability outcomes beyond carbon accounting.

Technology 5G connectivity + IoT sensors + precision agriculture analytics

Impact Optimized resource use (water, fertilizer, energy) with measurable outcomes

Capability dMRV principles applied to agricultural sustainability measurement

SDG 2 Zero Hunger

SDG 9 Industry & Innovation

OUR APPROACH

Every solution we build is an opportunity to create a measurable positive impact on people and the planet.

Sustainability by design
Embedded from day one, not added at the end

Measurability first
If we can't measure it, we can't improve it

Tech as a force for good
Our mission drives every client engagement

PALO IT Thailand: Certified B Corp. WEF New Champions Community member. Building technology for good since day one.

06 — RESPONSIBLE INNOVATION

Smart Greenhouse Automation for Sustainable Agriculture

Case Study · Fair Farms · Cambodia · Off-grid deployment

Bringing Precision Technology to off-grid farming communities

BUSINESS CHALLENGE

Sustainable agriculture is essential for meeting society's present food and textile needs without compromising the well-being of future generations. PALO IT set out to help rural and urban farming communities increase their yield while consuming fewer resources and generating less waste.

The pilot was conducted at **Fair Farms, Cambodia** — a fair trade and organic-certified company specialising in Kampot pepper — operating entirely off-grid, without internet connectivity or grid power.

Key challenge: achieving the precise greenhouse humidity and temperature levels required to cultivate quality vanilla — a highly sensitive crop demanding consistent environmental conditions.

SOLUTION

PALO IT implemented an AI and machine learning system to regulate the greenhouse environment and automate three critical control systems — fanning, misting, and dripping — based on real-time environmental conditions and historical data patterns.

The system dynamically optimises resource consumption, adapting continuously to changing environmental inputs. It was delivered through a **multi-language, touch-screen application** with simple, intuitive controls — designed to be accessible to local farming communities regardless of technical background.

The entire solution operates fully off-grid — without internet connectivity or grid power — demonstrating PALO IT's capability to deploy technology in resource-constrained environments at the frontier of digital inclusion.

OUTCOMES

Automated environmental management

Successful automation of cooling, misting, and dripping systems — optimised in real time through AI-driven logic and historical sensor data, with a multi-language touch-screen interface.

Deep contextual learning from pilot deployment

An in-depth understanding of off-grid agricultural challenges gained through the pilot, establishing a replicable model for future deployment in analogous environments.

Inclusive by design — affordable and accessible

The solution was designed for broad accessibility and affordability. The primary roadmap objective is continued cost and energy reduction, enabling adoption across diverse farming communities globally.

About Fair Farms

Fair Farms specialises in certified organic and fair-trade peppers. Rooted in a commitment to people and nature, Fair Farms works with farming communities to deliver premium, ethically sourced spices to home cooks, chefs, and distributors worldwide.
fair-farms.com

SDG 2 Zero Hunger

SDG 9 Industry &
Innovation

SDG 12 Responsible
Consumption

SECTION - 07

Target, Commitments & Looking Ahead

07 — TARGETS AND COMMITMENTS

Our Decarbonization Trajectory

SCIENCE-INFORMED TARGETS | BASE YEAR: 2023

Scope 1 & 2 Target

2025 ACHIEVED

→ Scope 1: -92% vs 2024 (0.63 → 0.05 tCO₂e)
→ Scope 2: -13.8% vs 2024 (5.00 → 4.31 tCO₂e)

2030 Target

→ Carbon neutral for Scope 1 & 2
→ REC procurement + high-quality credits for residuals

2050 Ambition

→ Net Zero — aligned with Thailand's decarbonization trajectory

Scope 3 Target

2025 ON TRACK

→ -22.1% vs 2023 baseline (136 → 101.31 tCO₂e)
→ On track toward 2030 target

2030 Target

→ -25% vs 2023 baseline in absolute value
→ Key levers: travel policy, WFH, sustainable procurement

2050 Ambition

→ Net Zero across full value chain

WHAT WE DELIVERED IN 2025

Economy-only air travel policy S3.6 Business Travel: -21.13% 16 → 12.62 tCO₂e ✓ Completed	WFH & office shutdown at 6PM S2 Electricity: -13.8% 5.00 → 4.31 tCO₂e ✓ Completed	Reduced personal car commuting S1 Mobile combustion: -92% 0.63 → 0.05 tCO₂e ✓ Completed	Low-carbon goods & services S3.1: -1.17% 78 → 77.09 tCO₂e ✓ Completed
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07 — TARGETS AND COMMITMENTS

Sustainable Operation Roadmap — 2026 and Beyond

Our sustainable operations agenda: three focus areas, near-term actions and mid-term goals

✈ Sustainable Travel

NEAR-TERM (2026)

- Sustainable Travel Policy
Airline selection with SAF investment, economy-class default, eco-certified hotels
- Promote BTS/MRT commuting
Currently 67.5% use public transport — target: 80%+ by 2027

MID-TERM (2027–2030)

- Carbon budget per trip — per-journey emissions threshold for approvals
- Explore EV transportation for last-mile office commuting

✓ Sustainable Procurement

NEAR-TERM (2026)

- Supplier identification
By spend volume and emission hotspots
- Supplier Code of Practice
Issue to key vendors — cloud, software, training, venue suppliers
- Sustainable procurement policy aligned with ISO 20400
- Sustainability questionnaire
AWS, Google, Microsoft and key partners

MID-TERM (2027+)

- Granular supplier data — shift from spend-based to supplier-specific emission factors

▲ Measurement & Reporting

NEAR-TERM (2026)

- Third-party GHG verification
External auditor committed in Accor supplier assessment
- Explore REC procurement
Renewable Energy Certificates for Scope 2 offset
- Review Cat 3.11 applicability
Continuously monitoring our use of sold software emissions

MID-TERM (2027–2030)

- Full supplier emission factor database replacing spend-based estimation

07 — TARGETS AND COMMITMENTS

Our Updated Policy & Guideline in 2026

Topic	Link
Sustainable Travel Policy	PALO IT TH Sustainable Travel Policy
Sustainable Procurement Guideline	PALO IT TH Sustainable Procurement Guideline
Human Rights Policy	PALO IT TH Human Rights Policy
Supplier Sustainability Questionnaire	PALO IT’s Internal assessment tool



07 — TARGETS AND COMMITMENTS

Sustainable Operation Roadmap — 2026 and Beyond

Six measurable targets across carbon, procurement, governance, and certification

Carbon Neutral Scope 1 & 2 Achieve net-zero on direct emissions and purchased energy through efficiency and renewables	25% Reduction Scope 3 Emissions Reduce value chain footprint by a quarter from 2023 baseline through supplier engagement	External GHG Verification Third-party assurance of GHG inventory for credibility and transparency
Responsible Procurement Deploy supplier Code of Practice and ESG questionnaire across key vendors	B Corp Recertification Maintain and improve B Corp score in the next certification cycle	Net Zero Long-term Ambition Full value chain net zero aligned with 1.5°C science-based pathway

We don't claim to have all the answers.
But we commit to **measuring honestly,**
improving continuously and **acting urgently.**

*Progress on all commitments will be tracked and disclosed in our next annual sustainability report.
Thank you for reading — and for holding us accountable.*

Contributing to SDG 13 Climate Action · SDG 8 Decent Work · SDG 12 Responsible Consumption · SDG 17 Partnerships

APPENDIX

Data Tables & GRI Index

Quantitative Performance Data — Environmental & Social

Indicator	Unit	2023	2024	2025	Notes / Methodology
ENVIRONMENTAL					
Scope 1 Emissions (Total)	tCO2e	1.09	0.63	0.05	Mobile combustion only
Scope 1 — Mobile Combustion	tCO2e	1.09	0.63	0.05	—
Scope 2 (Location-based)	tCO2e	5.00	5.00	4.31	TGO CFO April 2022 (0.5 kgCO2e/kWh)
Scope 2 (Market-based)	tCO2e	—	—	4.31	No RECs procured; same as location-based
Electricity Consumed	kWh	—	—	8,620	Bangkok HQ office only
Scope 3 Upstream (Total)	tCO2e	130.00	51.00	101.31	All upstream categories combined
3.1 Purchased Goods & Services	tCO2e	28.00	26.00	77.09	Largest source (76.1% of total)
3.2 Capital Goods	tCO2e	2.00	2.00	2.06	—
3.3 Fuel & Energy-Related	tCO2e	1.00	1.00	0.86	—
3.5 Waste in Operations	tCO2e	1.00	1.00	0.92	—
3.6 Business Travel	tCO2e	93.00	16.00	12.62	Air and land travel
3.7 Employee Commuting	tCO2e	5.00	5.00	7.75	—
3.4, 3.8–3.10, 3.12–3.15	tCO2e	N/A	N/A	N/A	Not applicable to IT consulting model
3.11 Use of Sold Products	tCO2e	—	—	—	Immaterial; under review for 2026
Scope 3 Downstream	tCO2e	N/A	N/A	N/A	Not material to PALO IT value chain
TOTAL GHG (Scope 1+2+3 Upstream)	tCO2e	136.09	56.63	105.66	Base year: 2023
SOCIAL					
Survey respondents	People	—	—	62	Conducted Nov 2024; anonymous
Overall happiness score	/5	—	—	4.02	—
Work-life balance score	/5	—	—	4.29	—
Sense of belonging score	/5	—	—	4.06	—
Mental & physical wellbeing	/5	—	—	4.00	—
DEI culture score	/5	—	—	4.24	—
Values alignment score	/5	—	—	3.90	—
Sustainability initiative participation	%	—	—	60%	37 of 62 respondents
MBTI session participants	People	—	—	44	2026 session
B Corp certification year	Year	2022	—	—	—
B Corp Impact Score	Score	81.5	—	—	At time of certification

— = not collected / not applicable. GHG data: GHG Protocol Corporate Standard. Scope 2 EF: TGO CFO April 2022. Scope 3: IPCC/DEFRA databases. Boundary: operational control. Base year: 2023.



GRI Content Index — Reported with reference to GRI Standards

GRI Disclosure	Title	Location in Report	Omission / Notes
GRI 2: General Disclosures 2021			
GRI 2-1	Organizational details	Section 1: About this report	—
GRI 2-2	Entities in sustainability reporting	Section 1: About this report	Operational control boundary: PALO IT Thailand HQ
GRI 2-3	Reporting period, frequency & contact	Section 1: About this report	Jan-Dec 2025; annual reporting cycle
GRI 2-4	Restatements of information	Appendix: Data table	No restatements; 2023 is base year
GRI 2-5	External assurance	Section 1: About this report	Internal review only; external verification planned 2026
GRI 2-6	Activities, value chain & relationships	Section 2: Company profile	IT consulting; operational control boundary
GRI 2-7	Employees	Section 5: Social performance	20–50 employees; survey base 62 respondents
GRI 2-9	Governance structure & composition	Section 3: Governance	Leadership Committee structure disclosed
GRI 2-10	Nomination of governance body	Section 3: Governance	Circular governance model
GRI 2-11	Chair of governance body	Section 3: Governance	Managing Director (Fred Bernaroyat)
GRI 2-15	Conflicts of interest	Section 3: Code of Ethics	Addressed in PALO IT Code of Ethics
GRI 2-16	Communication of critical concerns	Section 3: Governance	Speak-Up Committee (global grievance mechanism)
GRI 2-22	Statement on sustainable development	Section 2: Sustainability strategy	—
GRI 2-23	Policy commitments	Section 3: Governance	Code of Ethics; Human Rights Policy; Environmental Policy
GRI 2-25	Remediate negative impacts	Section 3: Governance	Grievance mechanism; no retaliation policy
GRI 2-26	Seeking advice & raising concerns	Section 3: Governance	Speak-Up Committee; Hive Master escalation
GRI 2-29	Stakeholder engagement approach	Section 2: Stakeholder engagement	4 stakeholder groups identified
GRI 2-30	Collective bargaining agreements	Section 5: Social performance	Compliant with Thailand Labor Protection Act
GRI 3: Material Topics 2021			
GRI 3-1	Process to determine material topics	Section 2: Materiality	Internal materiality assessment conducted
GRI 3-2	List of material topics	Section 2: Materiality	6 material topics identified
GRI 3-3	Management of material topics	Sections 3–7 throughout report	Addressed per topic in each section
GRI 200: Economic			
GRI 201-1	Direct economic value generated	Not reported	SME — financial data not publicly disclosed

This GRI Content Index is prepared with reference to GRI Standards. PALO IT Thailand has not sought external verification of this index for the 2025 reporting period.



GRI Content Index — Reported with reference to GRI Standards

GRI Disclosure	Title	Location in Report	Omission / Notes
GRI 300: Environmental			
GRI 302-1	Energy consumption within org	Section 4: Environmental	8,620 kWh (2025); Scope 2 = 4.31 tCO2e
GRI 302-4	Reduction of energy consumption	Section 4 + Section 7: Targets	WFH policy; office shutdown 6 PM
GRI 305-1	Direct (Scope 1) GHG emissions	Section 4: Environmental	0.05 tCO2e (2025)
GRI 305-2	Energy indirect (Scope 2) GHG	Section 4: Environmental	4.31 tCO2e location-based (2025)
GRI 305-3	Other indirect (Scope 3) GHG	Section 4: Environmental	101.31 tCO2e upstream (2025)
GRI 305-4	GHG emissions intensity	Appendix: Data table	Per employee intensity not yet calculated
GRI 305-5	Reduction of GHG emissions	Section 7: Targets	−22.1% vs 2023 baseline (Scope 3 upstream)
GRI 306-2	Waste-related impacts management	Section 4: Environmental	Waste: 0.92 tCO2e (2025); digital cleanup campaign
GRI 400: Social			
GRI 401-1	New hires & employee turnover	Section 5: Social	Not yet systematically collected; to report in next cycle
GRI 403-1	OHS management system	Section 5: Social	Compliant with Thailand OSH regulations
GRI 404-1	Avg training hours per employee	Section 5: Social	Majority 1–3 training sessions (2025 survey data)
GRI 404-2	Programs for upgrading skills	Section 5: Social	MBTI session; technical + soft skills training
GRI 405-1	Diversity of governance & employees	Section 5: Social	DEI score 4.24/5; multi-nationality leadership
GRI 405-2	Ratio of salary women to men	Section 5: Social	Not yet formally tracked; commitment to pay equity
GRI 406-1	Incidents of discrimination	Section 5: Social	11/62 felt excluded; no formal discrimination incidents
GRI 407-1	Freedom of association	Section 5: Social	Compliant with Thailand Labor Protection Act
GRI 408-1	Child labor	Section 3: Code of Ethics	Zero tolerance; Supplier Code of Practice
GRI 409-1	Forced or compulsory labor	Section 3: Code of Ethics	Zero tolerance; Human Rights Policy
GRI 418-1	Customer privacy breaches	Section 3: Governance	PDPA compliant; no substantiated complaints reported



Methodology notes and definitions

GHG accounting methodology

[1] Reporting standard

This report applies the GHG Protocol Corporate Accounting and Reporting Standard (World Resources Institute / WBCSD). Organizational boundary is set using the operational control approach. PALO IT Thailand includes all operations under its direct operational control.

[2] Emission factors

Scope 2: Thailand national grid EF (0.5 kgCO₂e/kWh) from TGO CFO April 2022.

Scope 3 (travel/commuting): IPCC and UK DEFRA emission factor databases.

Scope 3.1: Spend-based emission factors for purchased goods and services.

[3] Base year

2023 is PALO IT Thailand's GHG base year. Baseline: 136.09 tCO₂e (Scope 1+2+3 upstream).

Base year restatement policy: PALO IT will restate if structural change results in >5% change to base year emissions.

[4] Scope 3 boundary

All 15 Scope 3 categories assessed for materiality. Categories 3.4, 3.8–3.10, 3.12–3.15 not applicable (IT consulting; no physical products). Category 3.11 currently immaterial; under review for 2026.

[5] Assurance

This report has not been externally verified. GHG data has undergone internal quality review. External third-party verification is planned for the next reporting cycle.

Key definitions

B Corp certification

Third-party certification by B Lab for rigorous social and environmental performance, accountability, and transparency. PALO IT Thailand certified 2022 (score: 81.5).

GHG Protocol

The most widely used international accounting tool for governments and businesses to quantify and manage greenhouse gas emissions.

Operational control boundary

PALO IT consolidates 100% of emissions from operations over which it has operational control — where PALO IT's policies and procedures are implemented.

Scope 1, 2, and 3 emissions

Scope 1: direct emissions from owned sources. Scope 2: indirect emissions from purchased electricity (location and market-based). Scope 3: all other indirect value chain emissions.

dMRV

Digital Measurement, Reporting and Verification — technology-enabled collection, verification, and reporting of environmental data with higher accuracy and auditability than manual methods.

SBTi

Science Based Targets initiative — enables companies to set emission reduction targets aligned with 1.5°C climate science.

TGO

Thailand Greenhouse Gas Management Organization — the national body responsible for GHG emission factor publication and the T-VER carbon crediting standard.



This is PALO IT Thailand's Sustainability Report, covering the period January to December 2025.
Prepared with reference to the GRI Standards and in alignment with the GHG Protocol Corporate Standard.
It reflects PALO IT Thailand's commitment to transparent, accountable, and continuously improving sustainability performance.

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Report prepared by

PALO IT Thailand Sustainability Team
Data sources:
Impact Tracker GHG Platform
Happiness Survey
MBTI Session Summary
Digital Cleanup Summary

Frameworks referenced

GRI Standards (with reference)
GHG Protocol Corporate Standard
B Corp Impact Assessment (BIA)
UN Sustainable Development Goals
PALO IT Human Rights Policy
ISO 20400 (in development)

PALO IT Thailand does not seek external assurance for this reporting period. Sustainability data has undergone internal quality review.
Forward-looking statements in this report reflect PALO IT Thailand's current intentions and plans. Actual outcomes may differ as circumstances change.

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"We exist to demonstrate that business success and positive impact are not in conflict — they are the same goal."



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