# AI Management and Governance Verification

**Report for:**

# Thai Beverage Public Company Limited

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| **LRQA reference:** | **BGK00001436** |
| **Verification dates:** | **7 – 27 Aug 2026** |
| **Verification location:** | **Bangkok, Thailand** |
| **Verification criteria:** | **LRQA's Report Verification Procedure** |
| **Assessment team:** | **Mr. Pattarapong Chamachote** |
| **LRQA office:** | **Bangkok Office, Thailand** |

Contents



| **Attachments** |
|---|
| Verification requirement<br>• AI Management System Policy (File: ThaiBev_P0101_AIMS_Policy_v1_1)<br>• AI Statement of Applicability (File: ThaiBev_P0104_AI_SOA_v1.0 , 6 pages)<br>• ISO42001_Risk_Assessment_V1.0.xlsx<br>• ThaiBev_AIMS_Audit_Readiness_v1_1 revA(Master List).xlsx<br>• ThaiBev_P0101_AIMS_Policy_v1_1.docx<br>• ThaiBev_P0102_AIMS_Manual_v1_1.docx<br>• ThaiBev_P0103_AI_RA_Procedure_v1.0.docx<br>• ThaiBev_P0104_AI_SOA_v1.0.docx<br>• ThaiBev_P0106_AIIA_Procedure_v1.0.docx<br>• DAR001 Announcement.pdf<br>• DAR001 Approved.pdf<br>• DAR002 Announcement.pdf<br>• DAR002 Approved.pdf<br>• ThaiBev_P0101_AIMS_Policy_v2.0<br>• ThaiBev_P0102_AIMS_Manual_v2.0<br>• ThaiBev_P0105_AI_RTP_v1.0.docx<br>• ThaiBev_P0107_AI_Objectives_v1.0.docx<br>• The Artificial Intelligence (AI) Policy (approved by the company board on 21 Nov 2024 (File: AI_policy-th.pdf, 4 pages)<br>• AI Programs EN - 2 (2).docx<br>• AI_Inventory_Template by Legal.xlsx<br>• AI_policy-th.pdf<br>• AI-Guideline-v1.2.pdf<br>• INFRA-FY2026-Progress_ISO-Plan-LRQA.pdf<br>• Towards AI Regulation in Thailand_ETDA.pdf<br>• (DRAFT) AI Act.pdf<br>• AI_Inventory_Template by Legal.xlsx (Revised1)<br>• AI_Inventory_Template by Legal.xlsx (Rev21Aug2026)<br>• Artificial Intelligence Policy (Revised: 30 July 2026) |

| This report was presented to and accepted by: | |
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| Name: | Dr. Pol Narongdej |
| Job title: | Vice President of Information Technology |

# Executive Report

## Verification Outcome:

Based on LRQA's approach nothing has come to our attention that would cause us to believe that ThaiBev has not:

- Met the requirements above
- Assurance approach was risk-based and undertaken as a sampling exercise of the data and information in the Report. It covered the following activities:
  - Scope of AI Management and Governance suitable for ThaiBev.
  - AI Management System and AI Governance of ThaiBev suitable for understanding and comply with ISO42001 standards.
  - AI risks were assessed and the improvement actions be taken properly against their severity.
  - Action Plan to be taken in the future to improve the governance of AI used and its management system.
- Covered all the issues that are important to the stakeholders and readers of this Report.

## Areas for Management Attention:

1) To improve System Documentation and User Information (A.8.2) to clearly inform users when they are interacting with an AI system or consuming content generated by AI (e.g., text, images, audio, or video), to ensure users are aware that the output is AI-generated, preventing misrepresentation as human-created content.

2) The AI Inventory should be completed to ensure how AI be used and controlled in the organization.

3) The AI Inventory, AI Impact Assessment, AI Risk Assessment, AI Objective and Action plan should be improved to ensure consistency and alignment.

4) If practicable, organization can use ISO22989 the AI concepts and terminology for improvement of AIMS and AI Governance. It helps organization to understand AI overall pictures and support going to the right direction of AI management and Governance.

## Verification details

| Introduction: |
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| LRQA Thailand Limited was commissioned by Thai Beverage Public Company Limited to assure AI Management and Governance of the organization in line with the relevant standards and best practice.<br><br>Our assurance approach was risk-based and undertaken as a sampling exercise of the data and information disclosed in the Report. It covered the following activities:<br><br>1. To verify the scope of AI Management and Governance suitable for ThaiBev.<br>2. To verify AI Management System and AI Governance of ThaiBev suitable for understanding and comply with ISO42001 standards.<br>3. To verify AI risks were assessed and the improvement actions be taken properly against their severity.<br>4. To verify the Action Plan to be taken in the future to improve the governance of AI used and its management system. |

**Grading of Findings**

The following definitions apply to the grading of findings in this report:

| Grade | Definitions |
| --- | --- |
| **Major Nonconformity** | A nonconformity with the requirements of the assurance criteria (including the terms of engagement) that, in the professional judgment of the verifier, could affect the decision of the intended user. If such a finding is left outstanding at the end of the verification, then the nonconformity **must** be corrected or a positive Assurance Statement with regard to the assurance criteria will not be possible. |
| **Minor Nonconformity** | A nonconformity with the requirements of the assurance criteria (including the terms of engagement) that, in the professional judgment of the verifier, is unlikely to affect the decision of the intended user. If such a finding is outstanding at the end of the verification, a positive Assurance Statement will be possible, although qualifications, limitations, and/or recommendations may be included in the Assurance Statement. |

| Verification of: | Strategic Analysis and Risk Analysis – **AI Management and Governance** | Auditee(s): | Ms. Aranya Poomsup<br>Mr. Phitak Pilakasiri<br>Mr. Natthapong Samneangngam<br>Mr. Yannawut Sriphop<br>Mr. Surachart Teohaphirak |
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## Strategic Analysis:

Verify AI Management and Governance and supported documents.

- Scope of AI Management and Governance suitable for ThaiBev.
- AI Management System and AI Governance of ThaiBev suitable for understanding and comply with ISO42001 standards.
- AI risks were assessed and the improvement actions be taken properly against their severity.
  Action Plan to be taken in the future to improve the governance of AI used and its management system.

## Risk Analysis

Full Reports Verification.

## Verification Planning:

1. To verify the scope of AI Management and Governance suitable for ThaiBev.
2. To verify AI Management System and AI Governance of ThaiBev suitable for understanding and comply with ISO42001 standards.
3. To verify AI risks were assessed and the improvement actions be taken properly against their severity.
4. To verify the Action Plan to be taken in the future to improve the governance of AI used and its management system.

| Verification of: | AI Management and Governance | Auditee(s): | Ms. Aranya Poomsup<br>Mr. Phitak Pilakasiri<br>Mr. Natthapong Samneangngam<br>Mr. Yannawut Sriphop<br>Mr. Surachart Teohaphirak |
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## Audit trails and sources of evidence:

Refer to The Artificial Intelligence Policy was approved by the Board of Directors since Nov21, 2024 (Revised 30 July 2026 ) The Digital and Technology Group, under the supervision of the Sustainability and Risk Management Committee, is responsible for monitoring and reporting on this policy.

This Artificial Intelligence Policy applies to all directors, executives, and employees of ThaiBev who use or are involved with AI systems, and to all businesses under ThaiBev's management control, such as subsidiaries and joint ventures.

Furthermore, the company hopes and encourages its business partners and collaborators under which ThaiBev does not have management control to support and comply with this policy.
This policy covers all types and forms of AI systems, both those currently existing and those to be developed in the future, regardless of their terminology, including but not limited to Machine Learning, Deep Learning, Natural Language Processing, Computer Vision, Speech Recognition, and Robotics, used in various activities such as management systems, data processing, and data compilation.

The sources of evidence:

- The Artificial Intelligence (AI) Policy (approved by the company board on 21 Nov 2024 (File: AI_policy-th.pdf, 4 pages)
- AI Management System Policy (File: ThaiBev_P0101_AIMS_Policy_v1_1)
- AI Statement of Applicability (File: ThaiBev_P0104_AI_SOA_v1.0 , 6 pages)
- AI Programs EN - 2 (2).docx
- AI_Inventory_Template by Legal.xlsx
- AI_policy-th.pdf
- AI-Guideline-v1.2.pdf
- INFRA-FY2026-Progress_ISO-Plan-LRQA.pdf
- Towards AI Regulation in Thailand_ETDA.pdf
- (DRAFT) AI Act.pdf
- ISO42001_Risk_Assessment_V1.0.xlsx
- ThaiBev_AIMS_Audit_Readiness_v1_1 revA(Master List).xlsx
- ThaiBev_P0101_AIMS_Policy_v1_1.docx
- ThaiBev_P0102_AIMS_Manual_v1_1.docx
- ThaiBev_P0103_AI_RA_Procedure_v1.0.docx
- ThaiBev_P0104_AI_SOA_v1.0.docx
- ThaiBev_P0106_AIIA_Procedure_v1.0.docx
- DAR001 Announcement.pdf
- DAR001 Approved.pdf
- DAR002 Announcement.pdf
- DAR002 Approved.pdf
- ThaiBev_P0101_AIMS_Policy_v2.0
- ThaiBev_P0102_AIMS_Manual_v2.0
- AI_Inventory_Template by Legal.xlsx (Revised1)
- ThaiBev_P0105_AI_RTP_v1.0.docx
- ThaiBev_P0107_AI_Objectives_v1.0.docx
- AI_Inventory_Template by Legal.xlsx (Rev21Aug2026)
- Artificial Intelligence Policy (Revised: 30 July 2026)

## Evaluation and conclusions:

The policy provides guidelines covering:

- The use of AI systems that are researched, designed, developed, provided, and used with consideration for the ethical principles of artificial intelligence, in compliance with laws and generally accepted standards;
- AI systems must prevent and avoid bias in their results that could lead to unfair discrimination, and have regular monitoring systems in place to detect and reduce potential biases;
- Clearly defined individuals responsible for the decision-making and operation of the AI system, with assigned personnel overseeing compliance with laws and ethical standards related to the AI system;
- AI systems must be transparent, able to explain the processes and decisions of the AI system retrospectively to stakeholders for understanding and prediction. This includes the following:
- Respecting and protecting the privacy and personal data of AI system users. The AI system must be designed and developed in compliance with personal data protection laws and must have robust security measures in place to protect personal data in accordance with ThaiBev's personal data protection policy to guarantee the privacy of personal data.
- Allowing humans to make decisions and intervene in the decision-making process of AI systems. Guidelines will be established on when and how humans can intervene in the AI system's operation.
- Conducting regular assessments of the AI system in terms of performance, effectiveness, ethical impact, and policy compliance, and promoting a culture of continuous learning and improvement.
- Gathering feedback from diverse stakeholders to inform the development and review of policies, regulations, operational standards, and procedures related to AI systems.

- ThaiBev will comply with all applicable laws and regulations of the countries where it operates, as well as ethical standards regarding the development and/or use of AI systems. All intellectual property rights related to AI technology will be clearly identified.
- ThaiBev will adhere to established standards for AI system development, including rigorous testing, validation, and comprehensive documentation, and will follow established processes for AI system deployment.
- Appropriate digital and technological security measures will be implemented to protect AI systems from unauthorized access, cyberattacks, cybersecurity damage, and other threats. Procedures for responding to security incidents related to AI systems will be established.
- Methods for monitoring the performance and effectiveness of AI systems, including risk assessment and potential impact analysis, will be implemented. Reliable measures and/or processes will be put in place to verify and inform users which content originates from AI and which does not.
- Ongoing training will be provided to directors, executives, and employees on AI systems, artificial intelligence ethics, and compliance with laws, policies, regulations, operational standards, and work processes. Awareness of the impact of AI and best practices will be promoted. In the development and/or implementation of AI systems within ThaiBev:
- ThaiBev will maintain documentation related to AI systems, including research, design, development, service provision, implementation, and use, and will establish mechanisms for reporting issues concerning AI systems, including ethical concerns and operational anomalies.

The company has a Governance Standard Plan 2026 (Oct 25 - Sep 26) to apply the Artificial Intelligence Management System (AIMS) according to ISO 42001:2023. Key activities already completed include:

- Training on ISO 42001 Requirements on April 2, 2026
- Training on standard application on April 7-8, 2026
- Training for internal auditors on April 9-10, 2026
- AI Implement Kick-off on April 12, 2026
- AI Phase 1 (June-July): Implement of policies, procedures, and support documents (On-process)
- AI Phase 2 (Aug-Sep): Action and evidence keeping (Planning)
- AI Pre-assessment (September 2026) (Planning)
- AI Certification (January-February 2027) (Planning)

AIMS Policy is defined commitments that apply to every part of the AI management system and to every person within its scope.

- commits to satisfy all applicable requirements, including ISO/IEC 42001:2023, the Personal Data Protection Act, contractual obligations to Microsoft, and any other legal or regulatory requirement recorded in ThaiBev_P0117_AI_External_Legal_Requirements_v1_1.
- commits to the continual improvement of the AI management system,
- provides the framework for setting and reviewing ThaiBev's AI objectives. The objectives are maintained in ThaiBev_P0107_AI_Objectives_v1_1.
- is communicated to every person within the scope before Copilot access is granted, and again at each revision, using the templates in ThaiBev_P0114_AI_Communication_Templates_v1_1. Receipt is recorded in ThaiBev_P0111_AI_Competence_Records_v1_1.
- is made available to interested parties on request. Requests are handled by the Legal Compliance role under ThaiBev_P0118_AI_Customer_Regulatory_v1_1.

The AIMS Scope (planned to be certified ISO42001 in 2026) is
“Artificial Intelligence Management System applied to: the use of Microsoft 365 Copilot as an advanced search and retrieval capability to locate approved internal information, and to draft knowledge base articles in the ThaiBev KM/KB, in support of the activities within ThaiBev’s ISO/IEC 27001:2022 certified scope; performed by the Infrastructure Team and the Client Service (Core System) Team; as an AI Customer of Microsoft 365 Copilot, in accordance with the Statement of Applicability (ThaiBev_P0104) version 1.2.”

There are 10 rules govern how ThaiBev uses AI. Every person with Copilot access is accountable for following them including;

- Protect Privacy:  handling personal data carefully and only for good reasons, following Thailand's PDPA. Enter only non-sensitive or encrypted requester information. Never place credentials or password values in a prompt.
- Be Fair: checking AI for unfair bias. never use AI to trick people or take advantage of anyone's weak situation. Apply the same procedure regardless of who raised the ticket. Apply the same attribute standard to every account.
- Stay Secure and Accountable: keeping strong security controls. Every AI-assisted decision can be traced back to a named person. Record the name and the ticket on every action (Record of Processing Activities / RoPA). Record the AD event ID so the change is traceable.
- Be Open and Clear:  To explain how an AI-assisted outcome was reached, and we say when AI assisted a reply. Add the disclosure note to every AI-drafted reply. Log all details of what Copilot was asked to do.
- Keep Improving:  To review AI use and this Policy regularly and update them as risks and rules change. Report wording that confuses requesters. Report steps that no longer match the system.
- Be Safe and Reliable: To check AI output before acting on it. The level of checking matches the level of risk. Check the reply against the approved request before sending. Check the configuration against the AD console before applying.
- Manage Vendors Responsibly: AI from vendors must meet the same standards as our own systems. Report abnormality in Copilot answers. Report changed behavior to the Supplier Relationship Manager.
- Do and Don’t
- Use only approved AI Tools
- Prohibited uses

The Fifteen roles are defined including; Risk Manager, AI Impact Assessment Analyst, Asset and Resource Manager, AI Security Specialist, AI Safety Engineer, Privacy Officer, AI Developer, Performance Analyst, Human Oversight, Supplier Relationship Manager, Legal Compliance, Data Quality Manager, Incident Management, Impact Mitigation, and Internal Audit

The AIMS Document Set including
- P0102 AIMS Manual
- P0103 AI Risk Assessment Procedure
- P0104 Statement of Applicability
- P0105 AI Risk Treatment Plan
- P0106 AI Impact Assessment Procedure
- P0107 AI Objectives
- P0108 AI Change Management Form
- P0109 AI Asset Register
- P0110 AI Competence List
- P0111 AI Competence Records
- P0112 AI Competence Development
- P0113 AI Awareness Program
- P0114 AI Communication Templates
- P0115 AI Decision Logs
- P0117 AI External Legal Requirements
- P0118 AI Customer Regulatory
- P0120 AI Operational Planning and Controls
- P0122 AI Supply Chain Management
- P0123 AI Risk Assessment Form
- P0124 AI Risk Treatment Evidence
- P0125 AI Impact Assessment Form
- P0126 AI Monitoring
- P0127 AI Internal Audit Program
- P0128 AI Internal Audit Form
- P0129 AI Management Review Evidence
- P0130 AI Corrective Action Request

AI Statement of Applicability
There are 21 controls implemented, 12 controls in progress, and 1 controls planned.
There are 4 controls not applicable and be excluded;
- A.6.1.2 Objectives for responsible development (ThaiBev does not develop AI; Microsoft sets development objectives.)
- A.6.1.3 Processes for responsible design and development (Design and development are performed by Microsoft.)
- A.6.2.3 Documentation of design and development (Design/development records are the provider’s; obtained on request.)
- A.7.2 Data for development and enhancement (ThaiBev does not train or enhance Copilot and holds no development data.)

Verified Communication and Training Processes. Thaibev communicates E-News weekly.
AI Policies be communicated since March 20, 2025.

Communication on Intranet: https://wearethaibevgroup.thaibev.com
Learn AI Basic and AI Skills for Everyone with MS Copilot.
Learning period: August 1, 2025 - September 30, 2025 (6 days of actual learning)

The training course in March 2026 (Approximately 15 minutes in actual time, with Pre & Post tests)

- EP1. Why do we need an AI policy?
- EP2. Scope of AI application (applications throughout the organization, down to staff, subsidiaries, joint ventures, partners, and business allies)
- EP3. Key definitions
- EP4. Ethical principles and best practices in using AI

Refer to ThaiBev Generative AI Guideline:

Official document to be released in October 2026, and planned to be announced at the end of 2026.
Mapping based on the NIST AI Risk Management Framework covering 7 Governance, 4 MAP, 5 Measure and 5 Manage topics.

Refer to ThaiBev_P0107_AI_Objectives_v1.0:

There are 8 AI Objectives defined

| Impact category | Objective | KPI / measure | Target | Owner |
|---|---|---|---|---|
| Fairness | Reduce variance in helpdesk response quality across customer groups | Quarterly QA score variance across segments | ≤ 10% variance | AI Impact Assessment Analyst |
| Accountability | Every AI-suggested network change is peer-reviewed before deployment | % changes with recorded peer sign-off | 100% | Human Oversight Manager |
| Transparency | Disclose AI assistance on all AI-drafted support replies | % replies carrying the disclosure note | 100% | Legal Compliance Team |
| Security & Privacy | Prevent PII exposure in Copilot output | DLP violations linked to Copilot output | 0 / quarter | AI Security Specialist |
| Safety & Health | No service outage from unreviewed AI-suggested changes | Incidents from unreviewed AI changes | 0 / quarter | AI Safety Engineer |
| Money | Contain cost of AI-suggested rework | Rework hours from AI-suggested errors | ≤ 5 h / month | Performance Analyst |
| Accessibility | AI replies meet plain-language standards | % replies passing plain-language review | ≥ 95% | AI Impact Assessment Analyst |
| Human Rights | Zero use of any prohibited practice | Confirmed prohibited-practice incidents | 0 | Legal Compliance Team |

Refer to AI Risk Treatment Plan ThaiBev_P0105_AI_RTP_v1.0

There are 10 risk treatment plans defined

| Risk ID | Risk (from P0103) | Level | Treatment option & actions | Annex A control(s) (P0104) | Owner / Due | Residual & status |
|---|---|---|---|---|---|---|
| **R-001** | PII / sensitive-data exposure in Copilot prompts or summaries. | High | Reduce: configure Microsoft 365 DLP and sensitivity labels; enforce data-minimisation in Helpdesk; user training. | A.7.3, A.7.4, A.5.4 | AI Security Specialist<br>Due: ____ | Low<br>In progress<br>Accepted: ____ |
| **R-002** | Inaccurate / fabricated output (wrong AD fix or invalid config). | High | Reduce: mandatory human verification before action; peer sign-off for network changes; lab/staging test. | A.6.2.4, A.9.2 | Human Oversight Mgr / AI Safety Engineer<br>Due: ____ | Low<br>In progress<br>Accepted: ____ |
| **R-003** | Bias / unfair outcomes across customer groups. | Medium | Reduce: quarterly QA sampling across segments; plain-language review. | A.5.4, A.9.3 | AI Impact Assessment Analyst<br>Due: ____ | Low<br>Planned<br>Accepted: ____ |
| **R-004** | Over-reliance / skill loss; output accepted without review. | Medium | Reduce: STOP checkpoints in team procedures; training; oversight sampling. | A.4.6, A.9.2 | Human Oversight Manager<br>Due: ____ | Low<br>In progress<br>Accepted: ____ |
| **R-005** | Lack of traceability of AI-assisted decisions. | Medium | Reduce: record Copilot use in ticket/change notes; enable event logs. | A.6.2.8, A.3.2 | AIMS Owner<br>Due: ____ | Low<br>In progress<br>Accepted: ____ |
| **R-006** | Vendor dependency / a Copilot change alters behaviour. | Medium | Reduce + Transfer: review vendor updates before enabling; maintain DPA and terms with Microsoft. | A.10.2, A.10.3 | Supplier Relationship Manager<br>Due: ____ | Medium<br>In progress<br>Accepted: ____ |
| **R-007** | Prohibited-practice drift (profiling, emotion inference). | High | Avoid: screen every new use case against Policy 2.2; stop and escalate on any match. | A.5.5, A.9.4 | Legal Compliance Team<br>Due: ____ | Low<br>Implemented<br>Accepted: ____ |
| **R-008** | Poor grounding data / outdated knowledge base. | Medium | Reduce: curate KB entries; data-quality and provenance checks. | A.7.4, A.7.5, A.7.6 | Data Quality Manager<br>Due: ____ | Low<br>Planned<br>Accepted: ____ |
| **R-009** | Unauthorised / shadow use of Copilot outside scope. | Medium | Reduce: restrict access to trained users; define intended use; monitor. | A.9.4, A.3.2 | AIMS Owner<br>Due: ____ | Low<br>In progress<br>Accepted: ____ |
| **R-010** | Availability / a Copilot outage disrupts work. | Medium | Reduce: fallback manual procedures; monitor service; continuity plan. | A.4.5, A.6.2.6 | Network Engineering Team<br>Due: ____ | Medium<br>Planned<br>Accepted: ____ |

The organization have clearly defined the AI Objective, target and risk treatment plan for implementation that will be followed up for the effectiveness by the suitable defined interval.

| Verification of: | Errors and Corrections | Auditee(s): | - |
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## Audit trails and sources of evidence:

1. Data and Information Verification
2. Errors and correction
3. Review any change or development of;

- Artificial Intelligence Policy
- AI Management System Policy
- AI Statement of Applicability
- AI Programs
- AI Inventory
- AI-Guideline
- ThaiBev_P0101_AIMS_Policy
- ThaiBev_P0102_AIMS_Manual
- ThaiBev_P0103_AI_RA_Procedure
- ThaiBev_P0104_AI_SOA
- ThaiBev_P0106_AIIA_Procedure
- ThaiBev_P0105_AI_RTP
- ThaiBev_P0107_AI_Objectives

## Evaluation and conclusions:

Based on our Data and Information Verification Process and Improvement for errors included our approach based on the professional judgement of Lead Verifier. It is our opinion that nothing has come to our attention that would cause us to believe that;

- Met the requirements above
- Assurance approach was risk-based and undertaken as a sampling exercise of the data and information in the Report. It covered the following activities:
  - Scope of AI Management and Governance suitable for ThaiBev.
  - AI Management System and AI Governance of ThaiBev suitable for understanding and comply with ISO42001 standards.
  - AI risks were assessed and the improvement actions be taken properly against their severity.
  - Action Plan to be taken in the future to improve the governance of AI used and its management system.
- Covered all the issues that are important to the stakeholders and readers of this Report.

## Findings log - LRQA’s

| Grade<br>1 | Status<br>2 | Finding<br>3 | Correction, root cause & corrective action review<br>4 | Process / aspect<br>5 | Date<br>6 | Reference<br>7 | Clause<br>8 |
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1. Grading of the finding * 2. New, Open, Closed 3. Description of the LRQA finding 4. Review by LRQA 5. Process, aspect, department or theme
6. Date of the finding 7. YYMM<Initials>seq.# 8. Clause of the applicable standard

* MMIS = Material Misstatement MNC = Material Nonconformity MIS = Misstatement NC = Nonconformity