

Sustainable Workplace: LGBTQ+ Policies in the Thai Business Sector

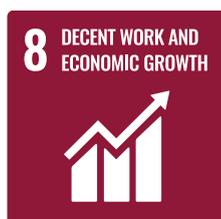


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Article

Sustainable Workplace: LGBTQ+ Policies in the Thai Business Sector

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Abstract This study investigates how Thai businesses integrate gender inclusion into their sustainability and corporate governance agendas, with a specific focus on human rights and environmental, social, and governance frameworks. Drawing on qualitative content analysis of public disclosures from 10 leading firms listed on the Stock Exchange of Thailand, the research explores how corporate actors articulate, implement, and monitor gender diversity policies. The findings indicate that while most companies focus on non-discrimination and align with international standards, such as the United Nations Guiding Principles on Business and Human Rights and the Office of the High Commissioner for Human Rights Standards of Conduct, implementation remains largely procedural. Only a limited number of Thai firms explicitly recognize employees from all gender identities as a distinct group or adopt targeted measures addressing their needs and vulnerabilities. The paper argues that advancing sustainable and inclusive workplaces requires businesses to move beyond symbolic compliance and embed gender issues within corporate strategy, leadership development, and stakeholder engagement. To achieve this, companies should strengthen human rights due diligence, enhance transparency in reporting, and establish partnerships with civil society to foster inclusive learning environments.

Keywords gender diversity; sustainable workplace; equality; Diversity, Equity, and Inclusion (DE&I); Thailand; Sustainable Development Goal 5 (SDG 5)

1. Introduction

Workplace policies concerning lesbian, gay, bisexual, transgender, intersex, and queer (LGBTQ+) individuals are increasingly recognized as essential components of sustainable organizational management and diversity strategies [1]. These policies play a vital role in cultivating inclusive, equitable, and respectful work environments, which enhance employee well-being, productivity, and long-term organizational resilience [2].

By embedding LGBTQ+ inclusion policies within corporate governance, businesses advance the social dimension of sustainability by ensuring fairness, equality, and human dignity across operations. Such inclusive frameworks directly support the Environmental, Social, and Governance (ESG) agenda and contribute to achieving the United Nations Sustainable Development Goals (SDGs), particularly SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities). Integrating LGBTQ+ rights into corporate sustainability strategies is, therefore, not only a moral obligation but also a strategic imperative that enhances corporate sustainability, strengthens stakeholder trust, and fosters a more resilient and inclusive economy [3].

The implementation and enforcement of LGBTQ+ inclusive policies reflect a broader commitment to human rights and social justice, aligning organizational values with societal progress [4]. Such policies not only protect LGBTQ+ employees from discrimination and harassment but also promote a culture of acceptance and understanding [5], enhancing workplace morale and cohesion. Furthermore, the presence of robust LGBTQ+ policies can significantly influence a company's reputation, attracting talent and customers who value Diversity, Equity, and Inclusion (DE&I) [6].

Understanding the nuances of these policies requires a comprehensive examination of their various dimensions, from legal compliance and ethical considerations to practical implementation and impact assessment. The evolving legal landscape and growing societal awareness necessitate that businesses stay informed and proactive in their approach to LGBTQ+ inclusion [7], ensuring that their policies are both effective and aligned with the latest best practices.

In today's global business landscape, responsible and sustainable enterprises increasingly adopt the ESG framework as a benchmark for ethical and inclusive practice [8]. Within this

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framework, the fair treatment and inclusion of LGBTQ+ individuals have become essential indicators of social responsibility and corporate integrity. Inclusive workplaces not only demonstrate ethical commitment but also contribute to organizational resilience, employee satisfaction, and innovation, which are key pillars of sustainability [5].

However, achieving genuine DE&I within the Thai business context remains challenging. While many corporations express support for diversity, LGBTQ+-friendly policies often remain symbolic and fail to address deeper structural or cultural barriers [9]. Moreover, inclusive efforts may sometimes provoke resistance among stakeholders, particularly those guided by conservative or religious values, creating tension between corporate ethics and social norms [10]. As Mehari et al. (2024) [11] observe, balancing inclusivity with diverse stakeholder expectations is a delicate but necessary endeavor for businesses navigating complex social environments.

To move forward, Thai businesses must transition from rhetorical support to strategic and actionable inclusion. This involves embedding human rights and gender equality principles into corporate governance, human resource systems, and supply chain management. Companies should conduct the Sexual Orientation, Gender Identity and Expression, and Sex Characteristics (SOGIESC¹)-sensitive human rights due diligence, develop inclusive leadership programs, and establish clear accountability mechanisms that monitor and report on diversity performance [12]. Such measures ensure that inclusion is not treated as a one-time initiative but as an ongoing process integral to business sustainability.

This study, therefore, seeks to explore the structural, institutional, and cultural dimensions shaping workplace inclusion for LGBTQ+ employees in Thailand's private sector through the lens of Business and Human Rights (BHR). By identifying the gaps between formal policy and lived experience, it aims to provide actionable insights for improving LGBTQ+ policies and ensuring that Thai businesses advance not only profitability but also human dignity, equality, and sustainable growth. Accordingly, the research questions are:

1. What are the primary human rights concerns that Thai businesses prioritize LGBTQ+ inclusion?
2. What should be included in Business and Human Rights Action Plans to protect the human rights of LGBTQ+ people in the Thai business sector?

By identifying these questions within a broader framework of human rights, sustainability, and governance, this article contributes to ongoing scholarly and policy debates on the role of business in advancing social inclusion and safeguarding marginalized identities in the workplace. By embedding principles of equal opportunity, non-discrimination, and fair treatment into corporate governance, these initiatives reinforce the interdependence between human rights and sustainable development. This synthesis positions inclusive business practices as both a moral imperative and a strategic pathway toward resilient, equitable, and socially responsible organizations.

1.1. Background of LGBTQ+ Workplace Policies

The evolution of LGBTQ+ workplace policies reflects broader shifts in societal attitudes and legal frameworks concerning sexual orientation and gender identity [13]. Historically, many workplaces lacked explicit protection for LGBTQ+ employees, leading to discrimination, harassment, and exclusion. Over time, advocacy efforts, legal challenges, and increasing awareness of the importance of DE&I have driven significant changes in policy and practice.

A study by Choi et al. (2023) [14] highlights the contextual factors that influence how businesses engage with LGBTQ+ inclusion, demonstrating that such engagement is not merely a matter of internal policy but also an element of corporate sustainability strategy shaped by broader institutional forces. Specifically, state-level diversity policies have been shown to weaken the link between market orientation and LGBTQ+-friendly activities, suggesting that strong regulatory frameworks may reduce firms' incentives to self-initiate inclusion programs. Conversely, periods of political uncertainty tend to strengthen this relationship, indicating that firms may

¹ SOGIESC is a more inclusive and comprehensive term that emphasizes various aspects of identity related to sexuality and gender. It addresses not only sexual orientation (i.e., heterosexual, homosexual, and bisexual) but also recognizes gender identity (e.g., transgender, non-binary), gender expression (how one expresses their gender), and sex characteristics (Intersex). In contrast, LGBTIQ+ is more specific, usually designating a collection of identities that fall within a narrower scope of sexual orientation, sex characteristics, and gender identity.

adopt more inclusive practices as a means of signaling stability, ethical responsibility, and resilience in uncertain environments [14]. This adaptive behavior underscores the interdependence between inclusion and sustainability: organizations that proactively support diversity often demonstrate greater agility and social credibility, which are key components of sustainable business models [15].

At present, workplace issues affecting LGBTQ+ employees remain complex and multifaceted, embedded in systems of persistent discrimination, policy limitations, cultural attitudes, and institutional norms. A primary concern is the continued bias and exclusion faced by LGBTQ+ individuals in professional settings. While some organizations have made meaningful progress through inclusive policies, many employees still encounter overt and subtle forms of exclusion, ranging from harassment to microaggressions, that undermine their sense of safety and belonging. These challenges are often intensified by structural inequalities across legal and societal domains [16,17] and further compounded by intersectional factors such as gender, ethnicity, disabilities, and socioeconomic background. The cumulative impact is not only a human rights issue but also a sustainability concern: compromised well-being, mental health, and job satisfaction weaken social cohesion and organizational productivity, thereby eroding the foundations of long-term corporate sustainability [18].

One of the most pressing structural barriers to sustainable inclusion is the absence or weak enforcement of comprehensive anti-discrimination frameworks. Even where such policies exist on paper, their impact is frequently limited by entrenched workplace cultures and unspoken norms that perpetuate inequality [14]. This disconnect reveals that sustainability cannot be achieved through formal compliance alone. Instead, it requires organizations to embed inclusion into their ethical and operational DNA, fostering equitable, respectful, and psychologically safe environments that empower all employees to contribute meaningfully. In this sense, inclusion is not a peripheral social initiative but a core sustainability imperative, vital to building resilient organizations capable of thriving in diverse and dynamic societies.

A related issue is the matter of identity disclosure, or “outness”, in the workplace. Many LGBTQ+ employees remain closeted due to fears of stigmatization or professional repercussions. Research indicates that disclosure is closely tied to perceptions of workplace safety, presence of anti-discrimination frameworks, and broader cultural signals of inclusion. Factors such as job tenure and the availability of supportive resources further influence the decision to be open about one’s identity [19].

To address these challenges, inclusive practices such as the establishment of Employee Resource Groups (ERGs), unconscious bias training, visible executive commitment, and structured mentorship programs have proven highly effective. These initiatives not only enhance the visibility and inclusion of LGBTQ+ employees but also strengthen organizational sustainability by fostering diverse perspectives, equitable participation, and social cohesion. In line with SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities), such practices contribute to the creation of just and resilient institutions.

1.2. Rainbow Washing and Unsustainable Business

Embedding these initiatives within the organization’s sustainability strategy ensures that DE&I issues are viewed not merely as a human resource policy but as a core driver of long-term ethical and economic value [20,21]. At its core, events such as the Pride March (see, e.g., Figure 1) are a movement of protest, visibility, and community solidarity. However, the integrity of the March is compromised when companies treat it as a seasonal marketing window rather than a year-round commitment to equality. A significant risk for businesses that fail to authentically integrate inclusion into their sustainability agenda is the phenomenon of “rainbow washing”. This term refers to superficial demonstrations of support for LGBTQ+ rights. It also refers to the situation when the corporations misuse the event, which creates the “washing” effect and eventually turns a perceived marketing opportunity into a liability for the brand.

Rainbow washing can damage stakeholder trust and satisfaction. When stakeholders perceive inauthentic engagement or symbolic partnerships, it leads to organizational cynicism, decreased employee engagement, and reduced job performance [22]. This inauthenticity rainbow-washing act neither sustains nor creates positive awareness for the companies [7]. The reverse impacts can be reputational risks and diminished legitimacy, making it harder for businesses to build meaningful collaborations necessary for sustainable innovation with the community. Such performative gestures not only erode trust and credibility but also contradict the very principles of

social responsibility that underpin sustainable business practice [23].



Figure 1. Pride March in Bangkok. *Source: Image taken by the author with consent.*

1.3. Employees, LGBTQ+ and Sustainable Workplace Issues

Sustainability within the context of workplace inclusion can be defined as the integration of equitable practices that foster an inclusive work environment while ensuring long-term viability for both employees and the organization as a whole [3]. This definition encompasses not only the ethical responsibilities of companies to promote DE&I but also to harness these factors as key components of sustainable human resource management (HRM) practices.

To begin with, achieving sustainability in workplace inclusion requires recognizing diversity as a strategic imperative, not merely a moral obligation. Organizations that view diversity as a performance asset are better positioned to foster innovation, adaptability, and long-term competitiveness. A genuinely inclusive workforce does more than reflect social responsibility. Indeed, it enhances collective problem-solving, creativity, and resilience, all of which are critical to sustainable growth. Conversely, companies that treat diversity as a symbolic or peripheral risk undermine both their ethical and economic sustainability objectives. As Gutierrez et al. (2022) [22] emphasize, fostering inclusion is not simply about fairness; it is a decisive factor in strengthening organizational performance and ensuring enduring business success.

Núñez et al. (2020) [3] confirmed that organizations must implement systems and work environments that effectively engage individuals of varying abilities and backgrounds as part of a sustainable strategy. In this regard, sustainable HRM not only facilitates diverse workforce participation but also supports the development of systems that empower employees, leading to greater productivity and retention. Businesses that adopt sustainable practices often find that such alignment with human rights principles, especially those aimed at LGBTQ+ communities, can foster improved organizational performance, employee satisfaction, and brand loyalty [24].

Integrating LGBTQ+ rights considerations within the framework of sustainable business practices is not merely beneficial for compliance with societal expectations; rather, it can serve as

a template for gaining a competitive advantage [24]. Companies that prioritize inclusivity can often translate this approach into sustainable practices that resonate with broader ESG criteria [25]. Organizations aligning their strategies with sustainable and ethically responsible practices tend to enjoy favorable stakeholder perceptions, bolstering their market position [24].

Research shows that companies with LGBTQ+-friendly policies tend to experience enhanced customer satisfaction and loyalty, primarily because inclusivity resonates positively with consumers who value social responsibility [14]. Besides, firms that actively engage in inclusive policies not only demonstrate a commitment to corporate social responsibility (CSR) but also respond to the growing consumer demand for ethical business practices, which aligns with the findings that LGBTQ+ supportive policies can improve brand equity and market performance [26]. This alignment has been shown to drive improved financial performance as employees feel more supported and valued, ultimately leading to increased productivity [24].

When employees recognize that an organization’s commitment to DE&I is merely symbolic rather than substantive, the consequences can be far-reaching. Morale, trust, and engagement often deteriorate, undermining the integrity of the corporate culture. For LGBTQ+ employees in particular, the sense of alienation intensifies when their identities are used as branding tools rather than being genuinely respected through equitable workplace policies and meaningful organizational change. The lack of authenticity leads to diminished job satisfaction, weakened organizational commitment, and higher turnover rates. Conversely, companies that align their inclusion policies with genuine sustainability commitments—emphasizing equity, transparency, and continuous improvement—are better positioned to attract and retain diverse talent. Employees increasingly seek to work for organizations whose values align with their own, and genuine inclusion has become a defining element of corporate sustainability [27].

Beyond ethical [28] and social imperatives, there is a clear economic rationale for inclusive work environments. DE&I drives creativity, innovation, and collective problem-solving capacities essential for sustainable business transformation [20]. By empowering employees to contribute fully, organizations enhance resource efficiency, adaptability, and long-term resilience. Thus, inclusion and sustainability are mutually reinforcing: an inclusive organization is more capable of achieving sustainable outcomes, while a sustainability-driven organization must inherently value inclusion as a foundation of its operations and governance.

Globally, the private sector has been called upon the creation of sustainable business organizations. Firms will need to move beyond passive compliance toward proactive leadership in advancing equality and sustainability. The United Nations Standards of Conduct for Business, developed in partnership with the Office of the High Commissioner for Human Rights (OHCHR) and United Nations Office of the Higher Commissioner for Human Rights (2017) [29], outlines five pillars of responsible corporate action: (1) respect human rights at all times, (2) eliminate discrimination in the workplace, (3) support LGBTQ+ inclusion, (4) prevent human rights violations across supply chains, and (5) act publicly to advance equality. Figure 2 identifies the elements of the five pillars from OHCHR.



Figure 2. OHCHR’s five pillars of responsible corporate actions. *Source: United Nations Office of the High Commissioner for Human Rights (2017) [29].*

These pillars align closely with the UN Global Compact and the SDG framework, reinforcing the understanding that human rights, equality, and sustainability are interconnected dimensions of responsible business conduct. Together, they provide a robust framework for evaluating corporate behavior in Thailand and beyond, illustrating how authentic inclusion forms an integral part of sustainable and ethical enterprise.

When employees perceive that inclusion efforts are driven by public relations rather than authentic values, the consequences can be severe. Morale and trust decline, engagement weakens, and LGBTQ+ employees may feel their identities are being commodified rather than respected. Over time, this lack of authenticity erodes job satisfaction and belonging, ultimately increasing turnover rates and diminishing organizational resilience [30].

Employees are increasingly seeking to work for organizations whose values authentically align with their own [27]. When they perceive that a company is merely engaging in rainbow washing, they are likely to choose to leave for more authentic and genuinely supportive environments [11]. Therefore, for businesses, understanding and actively avoiding rainbow washing is not just an ethical imperative but a critical factor in talent retention and building a truly inclusive, high-performing culture.

Beyond ethical and social imperatives, there is also a strong economic case for fostering inclusive work environments. Organizations that prioritize DE&I report tangible benefits, including higher rates of innovation, enhanced employee morale, and stronger overall performance. Moreover, inclusive workplaces support employee retention and enable individuals to contribute to their fullest potential.

1.4. SOGIESC and Gender Dynamics in Thai Business Contexts

Existing scholarship consistently demonstrates that structural, cultural, and institutional conditions continue to shape the lived experiences of LGBTQ+ individuals in Thailand in ways that produce uneven outcomes across mental health, representation, and professional environments. Across diverse empirical contexts, these studies reveal that stigma operates not merely at the interpersonal level but is embedded within service systems, policy frameworks, and dominant cultural narratives.

Thailand presents a complex picture of gender diversity and LGBTQ+ inclusion. While the study by Srifuengfung et al. (2024) [31] indicates that societal attitudes toward LGBTQ+ individuals in Thailand range from neutral to moderately positive, deep-seated social and institutional barriers persist.

Despite the visible public support symbolized by the annual Pride March, transgender individuals and gay men continue to encounter discrimination across multiple domains, including employment, healthcare, and everyday social interactions [32]. For instance, a comprehensive study on Thai LGBTQ+ individuals' experiences on discrimination by UNDP (2019) [9] shows that LGBTQ+ individuals in Thailand still experience two forms of workplace discrimination: formal and informal. Both types stem from the stigma that non-straight individuals are less capable workers. Formal discrimination involves issues like unequal pay, being overlooked for hiring, termination, or being denied promotions. On the other hand, informal discrimination includes harassment and mistreatment from colleagues and supervisors. These challenges are further exacerbated by the absence of comprehensive legal protection and the inability to officially change one's legal gender.

Studies on media and social representation in Thailand reveal persistent patterns of underrepresentation and stereotyping of LGBTQ+ identities (e.g., [31,33]). Public discourse frequently reproduces narrow, caricatured portrayals that reinforce discriminatory attitudes and legitimize exclusionary norms. The prevalence of negative or derogatory speech suggests that symbolic violence continues to shape social perceptions, limiting the recognition of LGBTQ+ identities as legitimate and diverse social subjects rather than marginal or exceptional cases.

Moreover, media representations frequently perpetuate stereotypes rather than foster understanding, thereby reinforcing societal prejudices. The lack of comprehensive anti-discrimination legislation continues to render many LGBTQ+ individuals vulnerable to exclusion and marginalization [33].

1.5. The National Legal Framework

Thailand, often perceived as relatively progressive regarding LGBTQ+ visibility, presents a

unique paradox. The country enjoys a global reputation for tolerance, especially in its popular culture and tourism sectors, and recent developments such as the legalization of same-sex marriage in 2025 have further elevated this image. However, this symbolic inclusion has not fully translated into structural or institutional equality. LGBTQ+ individuals working in the Thai private sector continue to experience discriminatory practices ranging from a lack of policies to support LGBTQ+ staff to overt forms of institutional bias. The lack of a national legal framework promoting gender diversity in the workplace can be counted as the cause of this problem.

Legal protections such as the Gender Equality Act (B.E. 2558) and the Labour Protection Act (B.E. 2541) remain under-enforced, and human resources (HR) policies within Thai companies often fail to explicitly include LGBTQ+ concerns in practice, particularly outside large multinational corporations.

This gap between perceived inclusivity and lived experiences in the workplace necessitates a closer examination of how Thai businesses are addressing the human rights of their LGBTQ+ staff. As highlighted in the First National Action Plan on Business and Human Rights (NAP 2019–2022), Thailand has recognized the importance of embedding human rights considerations within the business sector. However, challenges persist in translating these national commitments into effective corporate policy, particularly when it comes to marginalized gender and sexual identities. NAP notes the need for private businesses to strengthen anti-discrimination policies and implement grievance mechanisms aligned with international standards, yet fails to offer explicit strategies for LGBTQ+ inclusion or protection.

In fact, NAP reflects a growing state commitment to embedding these international principles within national policy. While NAP explicitly encourages the private sector to align with human rights standards and implement grievance mechanisms, it lacks detailed strategies specific to LGBTQ+ inclusion. The plan identifies broad objectives such as promoting DE&I, eliminating workplace discrimination, and fostering inclusive business practices. It may not touch the deeply entrenched gender norms, cultural stigmas, or policy gaps that particularly affect LGBTQ+ individuals in the Thai business sector.

1.6. Enhancing the Theoretical Framework in the Context of LGBTQ+ Rights in Thailand

Thailand's policy and regulatory frameworks regarding the rights of LGBTQ+ workers are notably ambiguous. Although NAP outlines broad goals aimed at achieving workplace equality and promotes diversity, equity, and inclusion, it lacks specific directives for implementation in sectors characterized by cultural conservatism and hierarchical power structures. This policy vacuum fosters an environment where LGBTQ+ employees enjoy nominal legal protection but remain vulnerable to discrimination and exclusion in practice. Corporate entities often choose silence regarding discriminatory practices, as many firms fear backlash or controversy by confronting LGBTQ+ issues openly.

1.7. Theoretical Foundation: Institutional Theory and Implementation Gaps

Drawing on institutional theory, the dynamics observed in Thailand exemplify a phenomenon known as decoupling, wherein formal commitments to equality exist alongside ineffective implementation [24,34]. Legal instruments such as the Gender Equality Act (B.E. 2558) and the Labour Protection Act (B.E. 2541) provide nominal protections against discrimination. However, their limited enforcement and lack of operational clarity result in an implementation gap, hindering effective human rights governance [35]. Although NAP aligns with international norms such as the UNGPs, it is criticized for being largely principle-based rather than offering clear guidance on how corporations should address the vulnerabilities faced by marginalized groups, particularly LGBTQ+ workers [36]. The absence of explicit LGBTQ+ protections within NAP reflects a broader theoretical concern about universalistic human rights frameworks that inadequately account for intersectionality and context-specific marginalization [37]. While NAP promotes general workplace equality, it does not sufficiently confront deeply embedded gender norms, cultural stigmas, and hierarchical power relations that shape organizational life in Thailand.

This gap is particularly evident within small and medium-sized enterprises (SMEs), where human resource policies typically fail to address LGBTQ+ specificities explicitly, instead delegating protections to managerial discretion without institutional obligation. In investigating LGBTQ+ rights within organizational contexts, concepts from social movement theory can also

be applied. This theory posits that the advocacy for LGBTQ+ rights operates within a broader landscape influenced by both formal and informal social systems. The limited uptake of anti-discrimination policies can be attributed to entrenched cultural norms that favor conservative values, resulting in a response lag from both regulatory bodies and corporate governance. The challenges inherent in adopting inclusive LGBTQ+ policies are compounded by a reluctance to prioritize equity, especially in sectors vulnerable to public backlash [35].

This ambiguity in policies also aligns with critical diversity management theory, which cautions that DE&I initiatives often prioritize reputational benefits over transformative change. In the Thai private sector, corporate reluctance to explicitly address LGBTQ+ issues can be understood as a strategic response to perceived cultural conservatism and fear of backlash. Such silence reinforces heteronormative assumptions and sustains unequal power relations, effectively transferring the burden of risk from organizations to LGBTQ+ employees themselves.

2. Method

To explore how Thai businesses promote gender diversity within their corporate sustainability and governance agendas, this study adopts a qualitative research design grounded in the Business and Human Rights (BHR) framework and the UNGPs. These frameworks emphasize the corporate responsibility to protect, respect, and remedy human rights violations, providing a conceptual lens through which to evaluate how organizations integrate DE&I into sustainable business practices. Additionally, the study draws on the Social Inclusion Framework [38] to examine how institutional structures either facilitate or constrain participation and equity for marginalized groups in the workplace. Together, these theoretical perspectives justify the use of qualitative inquiry, which allows for a nuanced interpretation of how policies translate into practice.

2.1. Research Design

The research employed qualitative content analysis to systematically examine publicly available corporate documents from the top 10 companies listed on the Stock Exchange of Thailand. These included sustainability reports, integrated reports (ONE Reports), and human rights disclosures. The qualitative approach was selected to capture both explicit and implicit representations of LGBTQ+ inclusion, as well as to understand the contextual meanings embedded in corporate communication [15,39]. This interpretive method provides insight into how leading companies frame, operationalize, and monitor inclusion within their ESG and sustainability commitments [40].

2.2. Case Selection

The cases were selected based on the availability of comprehensive and publicly accessible documentation concerning each company's DE&I initiatives [39]. Such documentation typically included official policy statements, reports on diversity programs, employee resource group activities, and sustainability disclosures. The inclusion criterion ensured that each selected company demonstrated a visible and verifiable commitment to social responsibility and sustainability in line with Thailand's evolving corporate governance standards [41].

Unlike studies that compare firms within a single industry, this research intentionally includes companies from a range of sectors—such as finance, telecommunications, retail, and energy—in order to capture cross-industry variation in how LGBTQ+ inclusion and broader human rights principles are embedded within business operations. This approach enables the study to reflect the breadth and heterogeneity of Thailand's corporate landscape, where sectoral characteristics and stakeholder pressures may differently shape DE&I implementation.

The decision to select top-performing and publicly listed firms across diverse industries rather than multiple firms from the same sector was driven by two main considerations. First, these organizations collectively represent benchmark cases in Thailand's corporate sustainability and inclusivity agenda, offering a holistic view of national trends rather than industry-specific nuances. Second, focusing on the top 10 companies enhances the comparability of cases in terms of organizational maturity, reporting standards, and international exposure, which are essential for assessing alignment with global ESG and human rights frameworks.

While the inclusion of firms from various sectors may introduce variation in operational contexts, this issue does not compromise the validity of the findings. Instead, it provides a broader empirical lens through which to examine how industry dynamics influence corporate approaches

to equality, inclusion, and human rights.

2.3. Data Analysis

To account for differences arising from sectoral diversity, the analysis emphasizes thematic patterns rather than direct cross-industry benchmarking. Each company was examined in relation to its internal policies, institutional commitments, and stakeholder engagement within its specific operating environment. Thematic coding allowed for the identification of shared practices and distinctive gaps across sectors without conflating context-specific constraints. This approach ensured that variation in industry characteristics, such as regulatory pressures, workforce composition, or consumer expectations, enriched rather than distorted the comparative insights. Consequently, the findings highlight both the common structural challenges and sector-sensitive opportunities that shape corporate approaches to diversity, inclusion, and human rights in Thailand.

Content analysis of the ONE Reports provides a valuable lens to assess how far Thai corporates have progressed in normalizing LGBTQ+ rights within organizational structures and public communication [40,41].

The researcher also conducted content analysis of the ONE Reports (integrated report) from all companies. Each company's ONE Report was selected as the primary source document for analysis. These reports are mandatory for Thai companies listed on the Stock Exchange of Thailand and provide comprehensive, standardized information relevant to assessing corporate policies and practices related to business and human rights, including those concerning LGBTQ+ employees. The reports offer a systematic approach to understanding how organizations create value through integrated thinking that links financial, social, environmental, and governance dimensions. It emphasizes value creation across short-, medium-, and long-term horizons, thereby illustrating the company's commitment to sustainability and inclusive growth.

The use of content analysis is particularly appropriate in this context, as it provides a means of interpreting both explicit statements and implicit meanings embedded in corporate communication [39]. Following the principles of deductive category application, predefined analytical themes were derived from international human rights frameworks, including the UNGPs and the SDGs framework. Relevant textual segments, such as policy statements, DE&I initiatives, governance structures, and employee welfare sections, were coded and interpreted to identify patterns of commitment, implementation, and reporting depth. Through coding and thematic categorization, the analysis seeks to identify recurring patterns in how companies frame their DE&I efforts, especially regarding sexual orientation and gender identity.

Content analysis was guided by a deductive content-analysis framework grounded in the UNGPs. The UNGPs provided the conceptual backbone through its three pillars—Protect, Respect, and Remedy—which were used to examine how corporate policies uphold non-discrimination, implement due diligence, and enable access to remedy for marginalized employees. These are details of the use of the UNGP framework to guide the content analysis.

3. Findings

3.1. LGBTQ+ Human Rights in Thai Corporate Policy: A Comparative Analysis of Thai Companies

Being the pioneer on LGBTQ+ issues has become an important factor in corporate decision-making in Thailand, enhancing stakeholder relations and improving sustainable development [16]. In Thailand's increasingly globalized economy, major corporations are stepping forward to address human rights concerns, particularly those relating to the LGBTQ+ community. Table 1 summarizes the key characteristics of the companies selected for this study.

The analysis indicates that while Thai corporations increasingly reference human rights and sustainability in their public communications, the depth of LGBTQ+ inclusion remains inconsistent and often rhetorical. Across the 10 companies analyzed, human rights language is visible in sustainability and ONE Reports, aligning formally with international standards such as the UNGPs and the OHCHR Standards of Conduct for Business. However, when examined through theoretical lenses [38], it becomes evident that most firms are at an early stage of translating commitments into practice.

When viewed through the lens of the UNGPs, three key patterns emerge. First, six companies demonstrate partial adherence to the "Protect" pillar by embedding non-discrimination activities

Table 1. Profile of selected companies.

Company	Industry	Policies
A	Construction	This company demonstrates a strong commitment to LGBTQ+ inclusion through its adoption of the UN Standards of Conduct for Business on Tackling Discrimination Against LGBTQ+ People. The company promotes equality across employment, customer engagement, and community relations. Key initiatives include gender-neutral facilities, inclusive recruitment and benefits for same-sex partners, awareness campaigns, and partnerships promoting equal opportunities. These policies reflect the company's broader strategy to integrate human rights, diversity, and inclusion into sustainable business practices in Thailand. It is a set of standalone policies.
B	Finance and Banking	The company emphasizes equality and non-discrimination across all employment practices. Its non-discrimination and anti-harassment policy ensures respect and equal treatment for all staff, explicitly prohibiting discrimination or harassment based on sexual orientation. Its employee welfare and well-being policy reinforces equal opportunities regardless of gender, religion, or sexual orientation, while the Human Rights Policy aligns with international frameworks such as the UN Guiding Principles on Business and Human Rights, committing the company to uphold dignity, fairness, and inclusion for all employees, including LGBTQ+ individuals.
C	Agriculture	Policies for LGBTQ+ are included in the ESG strategies of the company and in the final report. Not great in detail, but the company focuses on LGBTQ+ inclusion under the broader umbrella of diversity, equity & inclusion; they commit to non-discrimination based on sexual orientation and gender identity, and they are implementing internal culture and employee-engagement measures to support inclusion.
D	Food and Beverage	This company relates LGBTQ+ policies with sustainability, in particular, social inclusion and opportunities in life for LGBTQ+ staff and trade partners. It includes LGBTQ+ in the company's sustainability strategies.
E	Finance and Banking	This company promotes diversity and fairness through its non-discrimination and human rights policies, ensuring equal treatment of employees regardless of gender, race, or religion. The bank also advocates understanding and respect for LGBTQ+ colleagues through internal awareness campaigns encouraging acceptance and inclusion. While these commitments reflect positive intentions toward workplace equality, its formal policies still lack explicit references to sexual orientation or gender identity, and there is limited public evidence of structured programs or measurable initiatives specifically supporting LGBTQ+ inclusion.
F	Energy	The company demonstrates a strong commitment to human rights and diversity through its policies aligned with international frameworks such as UDHR and UN Guiding Principles on Business and Human Rights. The company's Human Rights Statement and Diversity & Empowerment policy emphasize equal treatment, inclusion, and respect for vulnerable groups, explicitly recognizing the LGBTQ+ community in its human rights risk assessments. While the company shows organizational awareness and integrates inclusion within its human rights management system, its public disclosures lack detailed, stand-alone policies, measurable targets, or specific programs dedicated to LGBTQ+ inclusion and workplace equity.
G	Telecommunication	This company focuses on gender diversity among staff. It articulates a clear commitment to diversity, equity, and inclusion, grounded in its Sustainability Policy and Human Rights Policy (included in ESG policies). The company's initiative and employee-led approach empower staff to bring their authentic selves to work, while publicly recognizing and supporting LGBTQ+ employees. The company's Human Rights Policy extends protections against discrimination and harassment, and supports equal remuneration, freedom of association, and inclusive practices across its value chain.
H	Finance and Banking	This company explicitly incorporates diversity and inclusion within its sustainability agenda, emphasizing respect for labor rights and non-discrimination across gender, religion, race, culture, and education. Its Code of Conduct and Human Rights Policy affirm equal treatment and fair opportunities for all employees, though disclosures specific to LGBTQ+-oriented benefits are limited. While the company seems to provide a broad, inclusive framework, it appears to lack publicly-detailed policies targeted solely at LGBTQ+ employees (e.g., gender-affirmation leave, partner benefits). As such, its approach favors general non-discrimination and inclusive culture over explicit LGBTQ+-specific benefit programs.
I	Telecommunication	This company focuses on equal opportunities. As part of its inclusive policy suite, the company offers benefits specifically calibrated for LGBTQ+ staff. The company introduced a series of inclusive leave policies, including up to six days' marriage leave, an allowance of THB 5000 for wedding-related costs, and support extended to same-sex couples who can demonstrate a committed partnership. It also provides parental leave of up to seven days for employees who adopt a child under the age of one, as well as up to 15 days of funeral leave and an allowance of THB 10,000 in the event of a partner's death. These benefits are available irrespective of gender and orientation. The company has positioned itself as a leading equality advocate in Thailand by becoming one of three "Champions of Equality" with the United Nations Development Programme Thailand.
J	Retail	The company focuses on business and human rights policy. It includes "equal treatment and non-discrimination ... including vulnerable groups such as women, children, indigenous peoples, migrant workers, LGBTQI+ individuals" in the scope of their human rights risk assessments. The company provides grievance and whistle-blowing mechanisms, human rights training, and inclusion of LGBTQ+ persons within their "Equality, Equity, and Non-discrimination" frameworks.

and policies, and equality clauses into their corporate policies. Yet, these commitments are often procedural rather than transformative, lacking mechanisms for monitoring or evaluation. Consistent with Lawler et al. (1997) [20] and Suttipun (2023) [16], the findings suggest that Thai firms frame inclusion as an element of risk management, minimizing reputational harm, rather than as a driver of sustainable value creation.

The second pillar, the "Respect" dimension, which emphasizes proactive engagement and due diligence, is weakly related to the company's policies and practices. Only three companies explicitly recognize LGBTQ+ individuals as a vulnerable group, grouping them with migrant workers and people with disabilities. While this inclusion signals progress toward intersectionality,

it stops short of the “deep inclusion” described by Johnson & Otto (2019) [4], where workplace culture and policy mutually reinforce empowerment and representation. The absence of initiatives addressing career development, workplace safety, and mental health underscores the gap between formal commitment and meaningful inclusion—an outcome consistent with Tinoco-Giraldo & Voorhies (2020) [5], who emphasize the need for contextualized learning in DE&I programs.

Third, the “Remedy” pillar shows modest progress. Three companies have introduced grievance and whistleblowing systems that theoretically cover all employees, including LGBTQ+ individuals. However, these systems lack disaggregated data collection and SOGIESC-specific sensitivity training, limiting their capacity to respond effectively to unique forms of discrimination. The presence of grievance systems, while a structural improvement, reflects procedural compliance rather than substantive justice, echoing Petcharat & Srinammuang’s (2019) [15] observation that Thai sustainability reporting often privileges form over function.

Synthesizing these patterns through the Social Inclusion Framework [38] further clarifies that Thai corporations operate primarily at the formal inclusion level, articulating policies without redistributing resources or transforming institutional cultures. Social inclusion remains externally expressed in corporate narratives rather than internally operationalized in organizational behavior.

The analysis of all companies’ ONE Reports shows that human rights and gender issues are included in policies from all companies. Indeed, business entities in this study embraced greater respect for human rights in their policies. All of them report actions that make them play key roles in promoting human rights through their business operations, which improve the quality of life, while their products and services are developed to facilitate the convenience of the public.

The researcher found similar patterns among eight companies. There is one major similarity among them: approaches to LGBTQ+ inclusion within broader human rights policies. These policies usually align with global standards, such as the UNGPs, emphasizing the importance of respecting, protecting, and remedying human rights impacts within their operations. This alignment demonstrates a commitment from businesses to creating inclusive environments that benefit all groups at work.

The analyses reveal two types of approaches in implementing LGBTQ+ and gender-related policies among Thai companies. The first approach is formal and direct ESG policies that explicitly address gender equality and sexual diversity, encompassing measures to support women, men, and employees of diverse sexual orientations and gender identities. The second approach involves integrating corporate social responsibility and governance initiatives with broader ESG actions, where gender inclusion and sexual diversity are treated as part of a wider social sustainability agenda. Companies that adopted the first approach tend to be younger, more proactive, and more focused on articulating inclusion policies, while those in the second category often emphasize social responsibility and governance in a more general or implicit manner.

Three companies focus on their respective approaches to LGBTQ+ inclusion within broader human rights policies. They represent divergent sectors, retail and industrial electronics, but converge on the shared imperative of protecting marginalized groups. While neither policy dedicates an extensive standalone section to LGBTQ+ rights, the inclusion of sexual orientation and gender identity in their broader human rights discourse offers a basis for critical analysis [16]. Four companies in this study outline their commitment to human rights through a robust policy that explicitly references international standards, including the Universal Declaration of Human Rights, the UNGPs, and the International Labour Organization (ILO) conventions. Notably, two of them reference the OHCHR’s “*Tackling Discrimination against Lesbian, Gay, Bi, Trans, and Intersex People: Standards of Conduct for Business*”, thereby signaling a direct alignment with global LGBTQ+ rights discourse.

The analysis of corporate policies reveals how Thai businesses operationalize LGBTQ+ inclusion within the broader human rights and sustainability frameworks inspired by the UN Guiding Principles on Business and Human Rights and the Office of the High Commissioner for Human Rights. The OHCHR’s work on LGBTQ+ equality is guided by three core pillars, “Protect”, “Respect”, and “Remedy”, which collectively define how businesses should prevent, address, and redress human rights harms. These pillars also provide a sustainability-oriented lens through which to evaluate whether companies embed inclusion and equality as part of their long-term social and governance commitments.

Within this framework, the study finds that only three companies explicitly identify LGBTQ+ individuals as a vulnerable group, positioning them alongside migrant workers, indigenous

peoples, and persons with disabilities. These companies apply human rights due diligence throughout their supply chains, focusing on fairness, equal pay, and protection from harassment. However, they lack specific programs to support LGBTQ+ employees in career growth, safety, or mental health, key aspects of social sustainability and inclusion. This gap may expose them to accusations of rainbow washing.

Three additional companies integrate LGBTQ+ inclusion indirectly within broader labor rights frameworks, guaranteeing freedom of association, whistleblowing protection, and community feedback mechanisms. Their approach includes periodic training on discrimination and harassment prevention, which presents potential for advancing LGBTQ+ awareness and sensitivity. These practices align with the “Respect” pillar of the OHCHR, reflecting partial compliance but limited proactive engagement with deeper structural inequalities.

The formal policy listing a wide range of protected characteristics (including sexual orientation, age, disability, and economic status) confirms the company has defined diversity. However, the critical flaw is the noted “absence of targeted inclusion programs”. Targeted inclusion programs (e.g., specific mentorship initiatives for underrepresented groups, affinity groups, diversity-focused talent tracking) are the practical levers that translate policy into substantive behavioral change.

For a non-discrimination policy to be effective, it must be supported by resource-intensive programs that ensure diverse voices are fully involved and heard. The omission of these programs demonstrates that the company’s alignment is purely theoretical, failing to operationalize the required commitments for equitable treatment.

Notably, one firm presents a more comprehensive model, integrating occupational health and safety, reproductive health for women and LGBTQ+ employees, freedom of association, and protection from workplace violence and harassment. Its human rights grievance mechanism, multi-tiered and equipped with anonymity, whistleblower protection, and access to legal redress, embodies the “Remedy” pillar of the OHCHR framework. This approach illustrates how effective grievance systems can enhance workplace justice, organizational transparency, and the long-term sustainability of inclusion initiatives.

Overall, Thai companies display divergent trajectories in their engagement with LGBTQ+ inclusion. One cluster demonstrates progressive alignment with international standards and inclusion within vulnerability frameworks, while others remain confined to general non-discrimination statements without targeted implementation. Despite these differences, most firms share common institutional mechanisms, grievance systems, non-retaliation principles, and stakeholder communication channels that provide partial infrastructure for workplace justice. To realize sustainable and equitable workplaces, however, these mechanisms must evolve from procedural compliance to active fulfillment of the “Protect”, “Respect”, and “Remedy” pillars. Doing so will not only strengthen Thailand’s alignment with global human rights norms but also advance corporate sustainability by embedding equity, accountability, and inclusion at the core of business practice.

3.2. Human Rights Concerns and LGBTQ+ Stakeholders in Business

Thai businesses that engage with LGBTQ+ issues in their human rights frameworks tend to prioritize non-discrimination, equal treatment in employment, and protection from harassment. These priorities reflect a risk-averse approach that focuses primarily on ensuring compliance with international standards and avoiding reputational harm rather than proactively affirming the rights and well-being of LGBTQ+ employees.

From the data, it is clear that non-discrimination remains the cornerstone of LGBTQ+ inclusion in Thai corporate contexts. Some companies articulate clear commitments to equality by referencing international legal frameworks such as the OHCHR standards and ILO conventions. By explicitly including sexual orientation and gender identity in non-discrimination policies, businesses symbolically affirm the presence of LGBTQ+ individuals in the workplace and acknowledge their right to equal treatment. However, this symbolic inclusion rarely translates into structural change unless paired with concrete practices, such as affirmative hiring, leadership training, or visibility campaigns.

Secondly, a recurring theme across corporate reports is the issue of workplace safety and protection from harassment. Many companies acknowledge the importance of preventing sexual and psychological harassment and express a formal commitment to fostering respectful work environments. While these policies are designed to benefit all employees, including LGBTQ+

individuals, they often overlook the specific vulnerabilities faced by this group—such as subtle exclusion, misgendering, and cultural microaggressions. A generalized policy on harassment, though well-intentioned, rarely equips managers with the necessary understanding or tools to respond effectively to SOGIESC-specific challenges. Moreover, the absence of trust-building mechanisms means that LGBTQ+ employees may not feel safe or supported enough to report incidents of discrimination without fear of retaliation or social stigma.

The analytical critique demonstrates that the procedural framework adopted by Thai businesses fails to address the specific, intersectional vulnerabilities faced by SOGIESC employees, particularly transgender individuals. This failure is compounded by a pervasive corporate silence on external advocacy, which limits systemic progress.

Thai corporations tend to focus on procedural fairness through grievance mechanisms, whistleblower protections, and stakeholder engagement. These mechanisms are crucial for enabling rights claims, yet they also function within a reactive rather than proactive framework. Furthermore, the lack of targeted training on LGBTQ+ issues for HR staff or executives limits the sensitivity with which these mechanisms are operated.

Significantly, Thai companies that recognize LGBTQ+ inclusion do so within a universalist human rights framework that avoids engaging with the cultural and political specificities of queer identities in Thailand. There is minimal discussion of intersectionality or how LGBTQ+ identities interact with other markers of vulnerability, such as class, nationality, or religion. Moreover, while policies often mention “diversity”, they lack comprehensive inclusion strategies that reflect the lived experiences of queer workers, especially transgender individuals, who face the most severe barriers in hiring, retention, and promotion.

There are clear efforts to integrate non-discrimination principles and establish general human rights frameworks. However, a closer examination through the lens of the United Nations Standards of Conduct for Business for Tackling Discrimination against LGBTI People (United Nations Commissioner for Human Rights, 2017 [29]) and the United Nations Human Rights Council (2011) [42]. This report also reveals critical gaps that the Thai business sector must address to move from formal compliance to transformative inclusion.

3.3. Alignment of the UNGPs to the Thai Businesses

Utilizing the Social Inclusion Framework elucidated by Rawal (2008) [38], it becomes clear that while some Thai companies have made noteworthy strides in aligning with the “Protect” pillar of the UNGP, these efforts typically lack robust monitoring mechanisms. For instance, some companies exhibit partial adherence by outlining policies protecting against discrimination but often fail to institute transformative practices or evaluate their effectiveness. This limited engagement suggests a reliance on procedural compliance rather than fostering an environment that genuinely supports diverse employees.

The “Respect” pillar, which calls for due diligence and proactive engagement, illustrates another area where Thai companies fall short. Only a handful of companies explicitly recognize LGBTQ+ individuals as vulnerable, often relegating them to broader categories of at-risk populations [9]. This categorization may indicate a nascent understanding of intersectionality; however, it does not fulfill the requirement for deeper inclusion that empowers marginalized voices within the workplace. The resultant absence of initiatives aimed at career development, mental health, and safety significantly undermines these companies’ claims of commitment to LGBTQ+ rights.

The analysis identifies notable discrepancies in grievance mechanisms established by these firms. Although some companies have developed systems intended to cover all employees, including the LGBTQ+ community, the systems lack specificity in addressing the unique challenges faced by these individuals, including insufficient SOGIESC-specific sensitivity training. This absence of targeted programming speaks to the broader issue of superficial compliance, where structural improvements do not translate into substantive organizational change.

Examining the approaches to LGBTQ+ inclusion among various firms reveals two distinct patterns: one that deploys direct ESG policies to explicitly address gender equality and another that integrates these issues within broader CSR frameworks. Companies employing direct policies tend to be newer and more proactive in their inclusive communications [9], while those relying on more generalized ESG commitments often demonstrate a reluctance to make explicit references to LGBTQ+ rights, highlighting ongoing gaps in corporate accountability and transparency.

The companies that delineate human rights commitments through references to international standards signal engagement with the global discourse on LGBTQ+ rights; however, the lack of dedicated frameworks for their implementation reflects an institutional inertia that can perpetuate marginalization [32]. Without targeted interventions that turn values into practice, corporations risk being accused of “rainbow washing”, where their endorsements of LGBTQ+ rights serve merely as public relations tools rather than impactful commitments to genuine change.

To answer research question one precisely, the researcher analyzed key concerns among these companies, and the details are presented in Table 2.

Table 2. Primary human rights priorities of Thai businesses in supporting LGBTQ+ inclusion.

Human Rights Priority	Implementation in Thai Businesses	Challenges/Gaps
Non-discrimination and Equal Treatment	Most Thai corporations include sexual orientation and gender identity in their non-discrimination policies, aligning formally with the UN Guiding Principles on Business and Human Rights and OHCHR Standards of Conduct.	Implementation remains largely procedural, focusing on compliance and reputation rather than proactive inclusion or equity-based outcomes.
Workplace Safety and Protection from Harassment	Many companies adopt general policies to prevent sexual and psychological harassment and to foster respectful environments.	Policies rarely address SOGIESC-specific issues such as misgendering, microaggressions, or exclusion from gendered spaces.
Access to Remedy and Grievance Mechanisms	Most firms provide grievance channels and whistleblower protections within ESG or sustainability reporting frameworks.	Systems lack SOGIESC-sensitive processes, disaggregated data, and dedicated training—limiting their effectiveness for LGBTQ+ employees.
Equality in Employment and Benefits	Some firms implement fair recruitment, equal pay, and inclusive benefit schemes (e.g., partner healthcare and family leave).	These practices are inconsistent and rarely extend to transgender-inclusive facilities, documentation, or leadership pipelines.
Recognition of LGBTQ+ Employees as a Vulnerable Group	A minority of businesses identify LGBTQ+ employees alongside other vulnerable groups, such as migrant workers or persons with disabilities.	Recognition remains symbolic, with few initiatives addressing mental health, career advancement, or representation.
Embedding Inclusion within Sustainability Frameworks	Inclusion is increasingly framed as part of the ESG and SDG Agenda—especially SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities).	Integration into core sustainability and governance strategies is limited; inclusion often appears as a peripheral CSR topic rather than a structural business goal.

The interest in integrating the national action plan demonstrates a governmental push toward compliance with international human rights standards, indicating a trend among Thai firms towards formal adherence to these guidelines [43]. Despite this alignment at a procedural level, the implementation remains largely superficial; companies often prioritize compliance for reputational reasons rather than embedding proactive strategies that yield genuine, equitable outcomes for employees.

Non-discrimination and equal treatment are the common issues adopted by Thai companies in this study. These policies align with global frameworks such as the UNGPs since Thai companies seem to follow the guidance from the national action plan. In fact, the implementation of such policies remains largely procedural; companies emphasize compliance and reputation management rather than proactive strategies that generate equitable outcomes.

Workplace safety and protection from harassment and access to remedy and grievance mechanisms are also key priorities among Thai companies in this study. These two points emphasize the importance of the adoption of UNGPs among Thai businesses. Most firms have grievance channels and whistleblower systems embedded within their ESG or sustainability frameworks. Nevertheless, these mechanisms typically lack SOGIESC-sensitive procedures, disaggregated data collection, or training for staff handling LGBTQ+-related complaints. As a result, their effectiveness in addressing specific cases of discrimination remains limited.

Some companies have implemented equitable recruitment processes, equal pay commitments, and inclusive benefits such as partner healthcare for LGBTQ+ employees and family leave. Equality in employment and benefits are well adopted by almost all companies in this study. However, these practices are applied inconsistently, and, in some circumstances, rarely extend to transgender-inclusive facilities (e.g., [44]), documentation rights, or leadership development pathways.

The final group includes recognition of LGBTQ+ employees and embedding inclusion within sustainability frameworks. Despite the progress in gender inclusion at workplace, it often appears as a peripheral CSR activity rather than a fundamental aspect of governance or corporate sustainability strategy. Recognition and inclusion of LGBTQ+ staff tend to be symbolic,

with minimal initiatives that directly address LGBTQ+ employees' mental health, career progression, or representation in leadership.

Table 2 underscores a pattern of formal alignment but limited transformation: Thai corporations tend to comply with global human rights principles at the policy level but struggle to institutionalize inclusion in practice. These findings suggest a pressing need for companies to move beyond symbolic commitments toward measurable, equity-driven frameworks that link LGBTQ+ rights with business sustainability outcomes.

3.4. Concerns for BHR Plans

Regarding the second research question, “*What should be included in BHR Action Plans to protect the human rights of LGBTQ+ people in the Thai business sector?*”, there are five concerns emerging from the data for this study.

3.4.1. Embedding Human Rights into Business Practice: Toward Sustainable Corporate Governance

The Thai private sector, particularly in industries such as banking, manufacturing, retail, and telecommunications, must integrate human rights principles into its sustainability and governance structures. While many companies affirm respect for diversity in policy documents, sustainable workplace transformation requires embedding these commitments into the corporate governance framework. Guided by the UN Guiding Principles on Business and Human Rights and the OHCHR's “Protect”, “Respect”, and “Remedy” approach, companies should conduct SOGIESC-sensitive human rights due diligence across their operations and supply chains. This means evaluating workplace practices—such as hiring, promotion, and benefits policies—through a lens of inclusion and equity. These actions directly advance SDG 8 (Decent Work and Economic Growth) and SDG 10 (Reduced Inequalities), aligning equality with long-term business sustainability [15,20].

3.4.2. Building Inclusive Cultures: from Compliance to Sustainable Transformation

Sustainable workplaces depend not only on formal non-discrimination policies but on cultivating inclusive cultures that foster belonging, creativity, and resilience. Companies, especially in finance, energy, and service sectors, should institutionalize unconscious bias training, LGBTQ+ employee resource groups, and inclusive leadership programs. Research shows that such initiatives enhance employee morale and innovation, contributing to both ethical and economic sustainability [4,5]. Integrating these programs into ESG performance metrics and sustainability reports ensures accountability and continuous improvement, transforming inclusion from a symbolic gesture into a measurable sustainability outcome.

3.4.3. Respecting Human Rights: Moving beyond Passive Acknowledgment

The first UNGP, “the corporate responsibility to respect human rights”, requires companies to avoid infringing on the rights of others and to address adverse human rights impacts with which they are involved. In this respect, all companies articulate policies affirming respect for non-discrimination on the basis of sexual orientation and gender identity. Yet this articulation remains largely declarative. What is missing is active due diligence on the specific experiences of LGBTQ+ employees. The OHCHR Standards emphasize the importance of explicit protection from discrimination, harassment, and violence, tailored specifically to SOGIESC.

At present, not a single company has implemented structured impact assessments that identify and monitor risks uniquely experienced by LGBTQ+ individuals. For example, there is no mention of how transgender individuals may experience misgendering, exclusion from gender-specific spaces (e.g., restrooms, dress codes), or challenges related to official documentation not reflecting their gender identity. These lived realities are routinely ignored under broad anti-discrimination frameworks. A stronger alignment with the UNGPs would require that companies undertake a specific due diligence process focused on SOGIE-related risks, rather than subsuming them under generic categories of “diversity” or “vulnerability”.

3.4.4. Preventing Discrimination in the Workplace: Missing Proactive Inclusion Measures

While Thai corporations may reference the OHCHR's Standards of Conduct for LGBTQ+ rights, this often falls short of actual implementation through institutionalized programs. For

instance, critical measures such as unconscious bias training, LGBTQ+ employee networks, leadership development pipelines, and inclusive recruitment practices are frequently lacking in these organizations. As highlighted by Aaronson & Higham [45], the adoption of the UN Guiding Principles represents an essential development in establishing corporate responsibilities regarding human rights. However, without concrete, actionable strategies, corporations risk perpetuating a facade of equality devoid of meaningful impact.

In alignment with the UNGPs, which advocate for embedding human rights into company culture, Thai businesses should transition from passive non-discrimination to adopting proactive inclusion strategies. Such strategies can encompass several initiatives. Establishing clear anti-bullying procedures that specifically address SOGIEC is crucial, as it directly addresses the unique challenges faced by queer employees. Appointing diversity officers or inclusion leaders who are trained in LGBTQ+ issues can facilitate a more focused approach to addressing equity challenges and ensuring accountability at all levels within the organization [45].

Conducting organizational climate surveys is another vital step toward understanding the experiences of LGBTQ+ employees. Insights gained from such surveys can illuminate areas requiring improvement, thus informing evidence-based policy changes. Additionally, creating support structures such as LGBTQ+ employee resource groups or mentorship programs can empower marginalized communities within the workplace and provide them with a platform for sharing their concerns and fostering professional growth.

3.4.5. Supporting LGBTQ+ Rights in the Community: Silence on Advocacy and Social Impact

Standard Three of the OHCHR Standards of Conduct emphasizes that businesses bear responsibility for promoting respect for LGBTQ+ rights both internally and externally. Yet, in the Thai corporate landscape, the findings of this study suggest that companies tend to prioritize the elimination of internal discrimination rather than engage in broader advocacy. This focus aligns with the foundational principles of corporate social responsibility, which require firms to first ensure the safety, dignity, and equal treatment of their own employees. Strengthening internal mechanisms—such as inclusive recruitment, equitable benefits, and clear anti-discrimination procedures—therefore represents a pragmatic and necessary step toward embedding human rights within business operations.

While external advocacy and community engagement remain limited and often aspirational, Thai corporations could gradually extend their commitment through modest partnerships with civil society or educational campaigns. Ultimately, consolidating internal inclusion provides the ethical and operational grounding for any meaningful external engagement on LGBTQ+ rights.

To align more closely with the UNGPs and Standard Three of the OHCHR guidelines, Thai companies should consider adopting a more proactive stance. This includes publicly endorsing anti-discrimination legislation that protects individuals on the basis of sexual orientation and gender identity, visibly supporting pride campaigns or offering scholarships and vocational training for marginalized LGBTQ+ youth, and forming partnerships with human rights organizations and non-governmental organizations (NGOs) to co-create inclusive policies and engage in community outreach. Such measures not only demonstrate corporate leadership but also contribute to the normalization and validation of LGBTQ+ identities in public life.

4. Future Research

Building on the findings of the current study, future research should investigate the broader mechanisms through which LGBTQ+-inclusive workplaces contribute to long-term organizational sustainability. This includes exploring how inclusivity can enhance employee engagement, innovation, and corporate reputation—key factors that ultimately strengthen firms' competitive advantage and societal legitimacy. Comparative studies across different sectors within Southeast Asia could provide valuable insights into how varying cultural, institutional, and regulatory environments influence the effectiveness of inclusive and sustainable business models.

Longitudinal and case-based studies could further enrich our understanding by assessing the effectiveness of sustainability reporting and human rights due diligence processes in embedding SOGIESC inclusion within corporate governance structures. Such research would clarify whether these frameworks translate into lasting cultural change or remain merely symbolic in nature.

Additionally, investigating how sustainability education, leadership development, and multi-stakeholder partnerships can bolster the capacity of Thai organizations to incorporate LGBTQ+ rights into their broader sustainability strategies and societal impact agendas would be of significant value.

Given the increasing visibility and significance of older LGBTQ+ workers within the Thai labor market, it is also critical for future research to examine their unique experiences and potential marginalization within contemporary organizations. This understanding becomes even more vital in the context of Thailand transitioning into an aging society, where inclusivity across age and identity must be prioritized to promote equitable and sustainable economic growth.

While this study provides foundational insights into how Thai corporations integrate LGBTQ+ inclusions into their business and human rights frameworks, its limitations must also be acknowledged. The analysis is restricted to publicly available documents, which may not fully capture the intricacies of internal corporate practices or informal workplace cultures. Moreover, the focus on large, publicly listed companies limits the generalizability of the findings, potentially excluding the practices of small and medium-sized enterprises, which are substantial contributors to Thailand's private sector. Future studies should broaden their data sources, incorporating interviews, employee perspectives, and internal documentation to achieve a more nuanced understanding of the dynamics surrounding inclusion.

In building upon these limitations, future research should further explore how LGBTQ+-inclusive policies intersect with organizational performance, innovation, and employee well-being. Comparative or longitudinal studies could provide further insights into whether inclusive practices evolved from symbolic compliance to genuine cultural transformation, particularly within various sectors and regional contexts throughout Southeast Asia.

Finally, establishing robust partnerships with civil society organizations and leveraging interdisciplinary approaches can significantly enhance our understanding and practice of LGBTQ+ inclusion in workplaces, allowing for a more comprehensive and effective pathway to equity.

5. Conclusion

This study highlights the necessity for businesses in Thailand to transition from merely symbolic compliance with LGBTQ+ rights toward a more substantive approach to inclusion. While there has been progress in embedding these rights within corporate sustainability and human rights agendas, significant gaps remain. These deficiencies include inadequate protections for LGBTQ+ personnel, underdeveloped internal mechanisms for fostering inclusion, and limited involvement in public advocacy aimed at systemic change.

To effectively address these limitations and embrace the principles espoused by the UNGPs and the OHCHR's Standards of Conduct, Thai businesses are urged to adopt a multi-layered strategy. This strategy must involve recognizing the issues and implementing structured impact assessments aimed at identifying and mitigating the unique challenges faced by LGBTQ+ employees.

Conducting SOGIEC-sensitive human rights due diligence is crucial for uncovering everyday barriers that LGBTQ+ employees face, including misgendering, accessing gender-appropriate facilities, and obtaining adequate health benefits that acknowledge diverse identities. By responding to these challenges, companies affirm their commitment to sustainability, fairness, and equity while aligning their operations with internationally recognized human rights standards.

Moreover, given the influential role that corporations hold in shaping public narratives and policy discussions in Thailand, their engagement in external advocacy is paramount. Remaining silent on LGBTQ+ issues undermines corporate responsibility and diminishes the potential for driving positive societal change. Therefore, Thai businesses must redefine their perception of corporate social responsibility to encompass broader societal engagement, positioning themselves as advocates for equality and inclusion beyond their internal frameworks [46].

While many corporations in Thailand profess a commitment to preventing discrimination based on sexual orientation and gender identity, a critical examination through the lens of the UN Standards of Conduct reveals that these policies often lack the transformative depth necessary to advance LGBTQ+ rights meaningfully. They frequently emphasize procedural fairness, such as implementing grievance mechanisms, yet overlook proactive measures that could eliminate the root causes of exclusion and discrimination. As research indicates, firms that merely comply with procedural mandates risk fostering an unsustainable environment that stifles diversity and inclusion [47].

6. Recommendations

To achieve a sustainable business model rooted in genuine inclusion, organizations must implement targeted programs that promote visibility and belonging while actively reducing bias. Initiatives such as mandatory unconscious bias training specific to SOGIE issues for all employees, particularly managers and HR personnel, are essential. Furthermore, establishing leadership development pipelines, mentorship programs for LGBTQ+ staff, and supportive networks through employee resource groups must be prioritized to engender an inclusive corporate culture.

Regular organizational climate surveys, incorporating LGBTQ+-inclusive metrics, should be conducted to assess employee experiences and continuously inform HR practices and training initiatives. The appointment of designated diversity officers or inclusion leaders, especially those with expertise in LGBTQ+ matters, can further ensure that corporate strategies are executed competently, with a focus on accountability [48].

In summary, the pathways to effective LGBTQ+ inclusion in Thai corporations necessitate reframing these efforts from a compliance-centric approach to a foundation for leadership in corporate responsibility and human rights protection. By endorsing the recommendations outlined, Thai businesses can align more closely with the UNGPS and the OHCHR's Standards of Conduct, strengthening their ethical standing while gaining a competitive edge in Southeast Asia and the global marketplace. Ultimately, advancing LGBTQ+ rights is more than an ethical obligation or compliance requirement; it represents a strategic avenue toward fostering sustainable, equitable, and socially responsible business practices.

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Data Availability

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Ethical Statement

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Use of Generative AI and AI-Assisted Technologies

The author used generative artificial intelligence tools, specifically ChatGPT (OpenAI), to assist with language editing and to improve the clarity, coherence, and flow of the manuscript. The use of AI was limited to stylistic and grammatical refinement and did not involve the generation of original scholarly content, theoretical arguments, data analysis, or interpretation of findings.

Conflicts of Interest

The author has no conflict of interest to declare.

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