



## GRI Content Index

<b>Statement of use</b>	Charoen Pokphand Foods Public Company Limited has reported in accordance with the GRI Standards for the period of 1 <sup>st</sup> January to 31 <sup>st</sup> December 2022.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	- (Currently, there is no GRI for Food Sector Standard, therefore, this report is aligned with G4 Food Processing Sector)

GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>General Disclosure</b>					
<b>GRI 2 General Disclosures 2021</b>	2-1 Organizational details	Page 2-5, 11 <a href="#">Annual Report</a> 2022 ((1) Structure and Business Operation)	-	-	-
	2-2 Entities included in the organization's sustainability reporting	Sustainability reporting boundary is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: <a href="#">"Sustainability Report – Reporting Boundary"</a> .	-	-	-
	2-3 Reporting period, frequency and contact point	Page 11	-	-	-
	2-4 Restatements of information	There is not any restatements of information given in previous reports.	-	-	-
	2-5 External assurance	Page 11	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-6 Activities, value chain and other business relationships	Page 2-5	-	-	-
	2-7 Employees	Performance of human resources is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – People Performance</a> ".	-	-	-
	2-8 Workers who are not employees	People Performance	-	-	-
	2-9 Governance structure and composition	Details of governance structure are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Governance Structure</a> ". <a href="#">Annual Report 2022</a> ((7) Corporate Governance Structure)	-	-	-
	2-10 Nomination and selection of the highest governance body	<a href="#">Annual Report 2022</a> ((6) Corporate Governance Policy and (8) Major Implementations of Corporate Governance)	-	-	-
	2-11 Chair of the highest governance body	<a href="#">Annual Report 2022</a> ((6) Corporate Governance Policy and (7) Corporate Governance Structure)	-	-	-
	2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">Annual Report 2022</a> ((6) Corporate Governance Policy and (7) Corporate Governance Structure)	-	-	-
	2-13 Delegation of responsibility for managing impacts	Page 18	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-14 Role of the highest governance body in sustainability reporting	Page 13	-	-	-
	2-15 Conflicts of interest	<a href="#">Annual Report</a> 2022 ((1) Structure and Business Operation and (8) Major Implementations of Corporate Governance)	-	-	-
	2-16 Communication of critical concerns	Details of communication of critical concerns are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Governance – Anti-corruption</a> ". <a href="#">Annual Report</a> 2022 ((8) Major Implementations of Corporate Governance)	-	-	-
	2-17 Collective knowledge of the highest governance body	Page 18	-	-	-
	2-18 Evaluation of the performance of the highest governance body	<a href="#">Annual Report</a> 2022 ((8) Major Implementations of Corporate Governance)	-	-	-
	2-19 Remuneration policies	Page 19 <a href="#">Annual Report</a> 2022 ((6) Corporate Governance Policy and (8) Major Implementations of Corporate Governance)	a-iv	Information unavailable	There is no clawback policy for members of the highest governance body and senior executives in 2022.
	2-20 Process to determine remuneration	-	a-i, a-ii, a-iii, b	Confidentiality constraint	Process to determine remuneration is confidential information for CPF



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-21 Annual total compensation ratio	-	a, b, c	Confidentiality constraint	Annual total compensation ratio is confidential information for CPF
	2-22 Statement on sustainable development strategy	Page 6-7	-	-	-
	2-23 Policy commitments	Details of policy commitments are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Policies and Principles</a> ".	-	-	-
	2-24 Embedding policy commitments	Details of embedding policy commitments are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Governance Structure</a> " and " <a href="#">CPF 2030 Sustainability Strategy Handbook</a> ".	-	-	-
	2-25 Processes to remediate negative impacts	Details of processes to remediate negative impacts are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under " <a href="#">Sustainability Governance – Anti-corruption</a> " and " <a href="#">Human Rights Due Diligence</a> ". <a href="#">Annual Report 2022</a> ((8) Major Implementations of Corporate Governance)	-	-	-
	2-26 Mechanisms for seeking advice and raising concerns	Details of mechanisms for seeking advice and raising concerns are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a>	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
		under "Sustainability" topic: <a href="#">"Sustainability Governance – Anti-corruption"</a> and <a href="#">"Human Rights Due Diligence"</a> . <a href="#">Annual Report 2022</a> ((8) Major Implementations of Corporate Governance)			
	2-27 Compliance with laws and regulations	Page 19	-	-	-
	2-28 Membership associations	Details of membership associations are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: <a href="#">"Sustainability through Partnership"</a> .	-	-	-
	2-29 Approach to stakeholder engagement	Page 21 Details of membership associations are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: <a href="#">"Stakeholders Engagement"</a> .	-	-	-
	2-30 Collective bargaining agreements	Page 49	-	-	-
<b>Material Topics</b>					
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Page 12-13	-	-	-
	3-2 List of material topics	Page 12-13	-	-	-
<b>Corporate Governance, Risk, and Compliance</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 17-21	-	-	-
	201-1 Direct economic value generated and distributed	Page 3	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 201: Economic Performance 2016</b>	201-2 Financial implications and other risks and opportunities due to climate change	Details of TCFD Report are available at <a href="#">"Task Force on Climate Related Financial Disclosure (TCFD)"</a> .	-	-	-
	201-3 Defined benefit plan obligations and other retirement plans	-	a, b-i, b-ii, b-iii, c, d, e	Information unavailable	The data on benefit plan obligations and other retirement plans is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	201-4 Financial assistance received from government	-	a-i, a-ii, a-iii, a-iv, a-v, a-vi, a-vii, a-viii, b, c	Information unavailable	The data on financial assistance received from government is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Page 19	-	-	-
	205-2 Communication and training about anti-corruption policies and procedures	Page 20	-	-	-
	205-3 Confirmed incidents of corruption and actions taken	Page 19	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 206: Anti-Competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Page 19	-	-	-
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	Details of non-compliance with environmental laws and regulations are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Environmental Management</a> ".	-	-	-
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	Details of political contributions are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Contributions to External Organizations and Associations</a> ".	-	-	-
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	Page 19	-	-	-
<b>GRI G4 2013</b>	PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Page 19	-	-	-
<b>Food Security</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 23-39 Details of actions taken to manage the innovation topic and related impacts are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Nurturing Corporate Culture for Innovation</a> ".	e-ii, e-iii (of Innovation and Technology), e-iv (of Responsible Marketing and	Information unavailable	- There is no goals, targets, and indicators used to evaluate progress and the effectiveness of the actions, including progress toward the goals and



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
			Product Labelling)		targets for innovation and technology topics in 2022. - There is no lessons learned that have been incorporated into the organization's operational policies and procedures for responsible marketing and product labelling topic in 2022.
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	-	a	Information unavailable	The data on assessment of the health and safety impacts of product and service categories is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 20	-	-	-
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	Page 39 Details of requirements for product and service information and labeling are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: <a href="#">"Communication for Sustainable Consumption"</a>	-	-	-





GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	417-2 Incidents of non-compliance concerning product and service information and labeling	Page 39	-	-	-
	417-3 Incidents of non-compliance concerning marketing communications	Page 39	-	-	-
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	a-i, a-ii, b, c	Information unavailable	The data on substantiated complaints concerning breaches of customer privacy and losses of customer data is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI G4 2013</b>	PR5 Results of surveys measuring customer satisfaction	Details of results of surveys measuring customer satisfaction are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Communication for Sustainable Consumption</a> "	-	-	-
	PR6 Sale of banned or disputed products	Page 39	-	-	-
	FP5 Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	Page 24	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	FP6 percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars	Page 37	-	Information unavailable	We disclose only number of products with lowered saturated fat and sodium because the data on percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	FP7 percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	-	G4-FP7	Information unavailable	The data on total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	FP9 percentage and total of animals raised and/or processed, by species and breed type	-	G4-FP9	Confidentiality constraint	Number, species, and breed types are considering as confidential information for CPF.
	FP10 policies and practices, by species and breed type, related to physical alterations and the use of anesthetic	Page 32 Details of animal welfare policies and practices are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Animal Farming according to Animal Welfare Principles</a> " and " <a href="#">Animal Welfare Policy</a> ".	G4-FP10 (2.1, 2.2)	Information unavailable	The data on the use of anesthetic during physical alteration is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	FP11 Percentage and total of animals raised and/ or processed, by species and breed type, per housing type	Page 33	-	Confidentiality constraint	Number of raised animal is consider as confidential information for CPF.
	FP12 policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	Details of animal welfare policies and practices are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Animal Farming according to Animal Welfare Principles</a> ", " <a href="#">Responsible and Prudent Use of Antibiotics</a> ", and " <a href="#">Animal Welfare Policy</a> ".	-	-	-
	FP13 total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter	Page 31	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	practices for live terrestrial and aquatic animals				
<b>Human Rights and Labor Practices</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 40-51	-	-	-
<b>GRI 402: Labor/Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	-	a, b	Information unavailable	The data on minimum notice periods regarding operational changes is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Performance of human resources is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – People Performance</a> ". <a href="#">Annual Report 2022</a> ((7) Corporate Governance Structure)	-	-	-
	405-2 Ratio of basic salary and remuneration of women to men	Page 47	-	-	The disclosed data is limited to non-management level only because they are sensitive data and covered Thailand operation only.
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Details of incidents of discrimination and corrective actions taken are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
		"Sustainability" topic: " <a href="#">Sustainability Governance – Anti-corruption</a> ".			
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Page 43 Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	-	-	-
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 43 Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	-	-	-
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 43 Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	-	-	-
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	Page 43 Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	-	-	-
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	-	a, b-i, b-ii, b-iii, b-iv	Not Applicable	CPF does not have operation that likely involves with indigenous people.
	412-1 Operations that have been subject to human rights reviews	Page 41-42	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 412: Human Rights Assessment 2016</b>	or impact assessments	Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".			
	412-2 Employee training on human rights policies or procedures	Page 44	-	-	-
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-	a, b	Information unavailable	The data on significant investment agreements and contracts that include human rights clauses or that underwent human rights screening is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Page 94 Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	-	-	-
	414-2 Negative social impacts in the supply chain and actions taken	Page 95, 101 Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	a, d, e	Confidentiality constraints	Number of suppliers assessed for social impacts and identified as having significant actual and potential negative social impacts are consider as sensitive and confidential information for CPF.



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI G4 2013</b>	LA16 Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	Page 51	-	-	-
	HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	Page 51	-	-	-
	EC5 Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Page 46	-	-	-
	EC6 Proportion of senior management hired from the local community at significant locations of operation	Page 47	-	-	-
<b>Employees and Communities</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 52-67	e-iv (of Talent Management, Organizational Culture and Management, Employee Well-being, Health and Safety)	Information unavailable	There is no lessons learned that have been incorporated into the organization's operational policies and procedures for of talent management, organizational culture and management, employee well-being, health and safety topics in 2022.
	203-1 Infrastructure investments and services supported	Page 55	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-2 Significant indirect economic impacts	Details of Social Return on Investment are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Social Return on Investment</a> ".	-	-	-
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	Page 61 Performance of human resources is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – People Performance</a> ".	-	-	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 64-65	a-vi	Not applicable	Stock ownership is not provided as a benefit for our full-time employees.
	401-3 Parental leave	Page 65	a, b, c, d, e	Information unavailable	Breakdown by gender is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Page 66	-	-	-
	403-2 Hazard identification, risk assessment, and incident investigation	Page 66 Details of Occupational Health and Safety management are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under	-	-	-





GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
		"Sustainability" topic: " <a href="#">Occupational Health and Safety</a> ".			
	403-3 Occupational health services	Page 66 Details of Occupational Health and Safety management are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Occupational Health and Safety</a> ".	-	-	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 66 Details of Occupational Health and Safety management are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Occupational Health and Safety</a> ".	-	-	-
	403-5 Worker training on occupational health and safety	Page 66-67 Details of Occupational Health and Safety management are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Occupational Health and Safety</a> ".	-	-	-
	403-6 Promotion of worker health	Page 67 Details of Occupational Health and Safety management are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Occupational Health and Safety</a> ".	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Details of Occupational Health and Safety management are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Occupational Health and Safety</a> ".	-	-	-
	403-8 Workers covered by an occupational health and safety management system	-	a-ii, a-iii, b, c	Information unavailable	The data on workers covered by an occupational health and safety management system is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	403-9 Work-related injuries	Page 67 Performance of Occupational Health and Safety is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Occupational Health and Safety performance</a> ".	-	-	The scope of work-related injuries for workers excluded third's party consultants, delivery staff members and drivers of external agencies, student trainees or visitors because information was not available.
	403-10 Work-related ill health	Page 67 Performance of Occupational Health and Safety is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability</a>	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
		<a href="#">Report – Occupational Health and Safety performance</a> .			
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Page 58 Performance of human resources is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under “Sustainability” topic: <a href="#">“Sustainability Report – People Performance”</a> .	-	-	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 58-59, 64	-	-	-
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance of human resources is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under “Sustainability” topic: <a href="#">“Sustainability Report – People Performance”</a> .	-	-	-
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Page 65 Performance of human resources is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under “Sustainability” topic: <a href="#">“Sustainability Report – People Performance”</a> . <a href="#">Annual Report 2022</a> ((7) Corporate Governance Structure)	-	-	-
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Page 54	a-i, a-ii, a-iii, a-v, a-vi, a-vii, a-viii	Information unavailable	Only local community development programs based



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
					on local communities' needs in Thailand operations is reported. The data on operations with local community engagement, impact assessments, and development programs for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	413-2 Operations with significant actual and potential negative impacts on local communities	Page 54	a-i, a-ii	Information unavailable	Only Thailand operations with significant actual and potential negative impacts on local communities is reported. The data on other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI G4 2013</b>	SO11 Number of grievances about impacts on society filed, addressed,	Page 54	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	and resolved through formal grievance mechanisms				
<b>Water Management</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 68-75	-	-	-
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Page 71-72, 74-75	-	-	-
	303-2 Management of water discharge-related impacts	Page 71	-	-	-
	303-3 Water withdrawal	Page 71, 74 Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-
	303-4 Water discharge	Page 71, 73-74 Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	d-ii	Information unavailable	The data on the approach for setting discharge limits for priority substances of concern is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	303-5 Water consumption	Page 71, 73-74 Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>Biodiversity and Ecosystems</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 92-110	-	-	-
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Page 96	a, b, c	Information unavailable	Data for proportion of spending on local suppliers is reported only for Thailand operations. The data for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Page 106	a-i, a-ii, a-iii, a-iv, a-v, a-vi, a-vii	Information unavailable	Data on operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas is reported only for Thailand operations. The data for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	304-2 Significant impacts of activities, products, and services on biodiversity	-	a-i, a-ii, a-iii, a-iv, a-v, a-vi, b-i, b-ii, b-iii, b-iv	Information unavailable	The data on significant impacts of activities, products, and services on biodiversity is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	304-3 Habitats protected or restored	-	a, b, c, d	Information unavailable	The data on habitats protected or restored is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	a-i, a-ii, a-iii, a-iv	Information unavailable	The data on IUCN Red List species and national conservation list species with habitats in areas affected by operations is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	308-1 New suppliers that were screened using environmental	Page 94	a	Information unavailable	Only percentage of new suppliers that were screened



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 308: Supplier Environmental Assessment 2016					using environmental criteria in Thailand and Vietnam operations is reported. The data for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	308-2 Negative environmental impacts in the supply chain and actions taken	Page 101	a, d, e	Confidentiality constraints	Number of suppliers assessed for social impacts and identified as having significant actual and potential negative environmental impacts are consider as sensitive and confidential information for CPF.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	a-i, a-ii	Information unavailable	Data for suppliers at significant risk for incidents of child labor is reported only for suppliers in Thailand and Vietnam. The data for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is





GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
					expected to be reported in the next 1-2 years.
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	a-i, a-ii, b-i, b-ii	Information unavailable	Data for suppliers at significant risk for incidents of child labor is reported only for suppliers in Thailand and Vietnam. The data for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Details of Human Rights Due Diligence are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Human Rights Due Diligence</a> ".	a-i, a-ii	Information unavailable	Data for suppliers at significant risk for incidents of forced or compulsory labor is reported only for suppliers in Thailand and Vietnam. The data for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	414-1 New suppliers that were screened using social criteria	Page 94	a	Information unavailable	Only percentage of new suppliers that were screened



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 414: Supplier Social Assessment 2016</b>					using social criteria in Thailand and Vietnam operations is reported. The data for other countries in reporting boundary is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	414-2 Negative social impacts in the supply chain and actions taken	Page 95, 101	a, d, e	Confidentiality constraints	Number of suppliers assessed for social impacts and identified as having significant actual and potential negative social impacts are consider as sensitive and confidential information for CPF.
<b>GRI G4 2013</b>	FP1 percentage of purchased volume from suppliers compliant with company's sourcing policy	Page 96	-	-	-
	FP2 percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	Page 99	-	-	-
<b>Climate Change Management</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Page 76-91	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-
	301-2 Recycled input materials used	-	a	Information unavailable	The data on percentage of recycled input materials used to manufacture the organization's primary products and services is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	301-3 Reclaimed products and their packaging materials	-	a, b	Information unavailable	The data on reclaimed products and their packaging materials is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Page 84 Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	302-2 Energy consumption outside of the organization	-	a, b, c	Information unavailable	The data on energy consumption outside of the organization is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	302-3 Energy intensity	Page 84 Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-
	302-4 Reduction of energy consumption	-	a, b, c, d	Information unavailable	The data on reduction of energy consumption is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	302-5 Reductions in energy requirements of products and services	-	a, b, c	Information unavailable	The data on reductions in energy requirements of products and services is not available. The data collection system is under developing progress, the performance of this indicator is



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
					expected to be reported in the next 1-2 years.
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	Reporting scope of GHG emissions scope1 includes GHG emissions from fuel combustion sources only but excludes biogas combustion from flaring.
	305-2 Energy indirect (Scope 2) GHG emissions	Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-
	305-3 Other indirect (Scope 3) GHG emissions	-	a, b, c, d, e, f, g	Information unavailable	The data on other indirect (Scope 3) GHG emissions is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	305-4 GHG emissions intensity	Page 85 Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-
	305-5 Reduction of GHG emissions	Page 81	-	-	-
	305-6 Emissions of ozone-depleting substances (ODS)	-	a, b, c, d	Information unavailable	The data on emissions of ozone-depleting substances (ODS) is not available. The data



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
					collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	-	a-i, a-ii, a-iii, a-iv, a-v, a-vi, a-vii, b, c, d	Information unavailable	The data on Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Page 87	-	-	-
	306-2 Management of significant waste-related impacts	Page 88-89	-	-	-
	306-3 Waste generated	Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-
	306-4 Waste diverted from disposal	Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-



GRI Standard	Disclosure	Location	Omission		
			Requirement(s) Omitted	Reason	Explanation
	306-5 Waste directed to disposal	Performance of environment is available at: <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Sustainability Report – Environmental Performance</a> ".	-	-	-
<b>GRI G4 2013</b>	EN27 Extent of Impact Mitigation of Environmental Impacts of Products and Services	Page 81	b	Not applicable	Use-oriented figures are not employed.
	EN30 Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	Page 85	b	Information unavailable	The data on how the environmental impacts of transporting products, members of the organization's workforce, and other goods and materials are mitigated, is not available. The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.
	EN31 Total environmental protection expenditures and investments by type	Page 83	-	-	-
	EN34 Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	Details of non-compliance with environmental laws and regulations are available at <a href="http://www.cpfworldwide.com">www.cpfworldwide.com</a> under "Sustainability" topic: " <a href="#">Environmental Management</a> ".	-	-	-