

GRI Content Index

Statement of use	Charoen Pokphand Foods Public Company Limited has reported in accordance with the GRI Standards for the period of 1 st January to 31 st December 2023.
GRI 1	GRI 1: Foundation 2021
Applicable GRI Sector Standard	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
General Disclosure						
GRI 2 General Disclosures 2021	2-1 Organizational details	Annual Report 2023 ((1) Structure and Business Operation)	-	-	-	-
	2-2 Entities included in the organization's sustainability reporting	Reporting Boundary	-	-	-	-
	2-3 Reporting period, frequency and contact point	Page 128	-	-	-	-
	2-4 Restatements of information	There is not any restatements of information given in previous reports.	-	-	-	-
	2-5 External assurance	Page 128	-	-	-	-
	2-6 Activities, value chain and other business relationships	Page 3-5, 14-15	-	-	-	-
	2-7 Employees	People Performance	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
		<u>Occupational Health and Safety Performance</u>				
	2-8 Workers who are not employees	<u>People Performance</u> <u>Occupational Health and Safety Performance</u>	-	-	-	-
	2-9 Governance structure and composition	<u>Annual Report 2023</u> ((7) Corporate Governance Structure and Key Information Related to Directors, Sub-Committees, Executives, Employees and Others)	-	-	-	-
	2-10 Nomination and selection of the highest governance body	<u>Annual Report 2023</u> ((6) Corporate Governance Policy and (8) Major Implementations of Corporate Governance)	-	-	-	-
	2-11 Chair of the highest governance body	<u>Annual Report 2023</u> ((6) Corporate Governance Policy and (7) Corporate Governance Structure and Key Information Related to Directors, Sub-Committees, Executives, Employees and Others)	-	-	-	-
	2-12 Role of the highest governance body in overseeing the management of impacts	<u>Annual Report 2023</u> ((6) Corporate Governance Policy and (7) Corporate Governance Structure and Key Information	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
		Related to Directors, Sub-Committees, Executives, Employees and Others)				
	2-13 Delegation of responsibility for managing impacts	Page 13 Annual Report 2023 ((7) Corporate Governance Structure and Key Information Related to Directors, Sub-Committees, Executives, Employees and Others)	-	-	-	-
	2-14 Role of the highest governance body in sustainability reporting	Page 13	-	-	-	-
	2-15 Conflicts of interest	Annual Report 2023 ((1) Structure and Business Operation and (8) Major Implementations of Corporate Governance)	-	-	-	-
	2-16 Communication of critical concerns	Page 25. Sustainability Governance – Anti-corruption Annual Report 2023 ((8) Major Implementations of Corporate Governance)	-	-	-	-
	2-17 Collective knowledge of the highest governance body	Annual Report 2023 ((6) Corporate Governance Policy)	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	2-18 Evaluation of the performance of the highest governance body	Annual Report 2023 ((8) Major Implementations of Corporate Governance)	-	-	-	-
	2-19 Remuneration policies	Annual Report 2023 ((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	-
	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	Sustainability Policies and Principles	-	-	-	-
	2-24 Embedding policy commitments	Page 12 CPF 2030 Sustainability Strategy Handbook	-	-	-	-
	2-25 Processes to remediate negative impacts	Page 25 Sustainability Governance – Anti-corruption Human Rights Due Diligence	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
		Annual Report 2023 ((8) Major Implementations of Corporate Governance)				
	2-26 Mechanisms for seeking advice and raising concerns	Page 25 Sustainability Governance – Anti-corruption Human Rights Due Diligence Annual Report 2023 ((8) Major Implementations of Corporate Governance)	-	-	-	-
	2-27 Compliance with laws and regulations	Page 23-25, 59, 67	-	-	-	-
	2-28 Membership associations	Sustainability through Partnership	-	-	-	-
	2-29 Approach to stakeholder engagement	Stakeholders Engagement	-	-	-	-
	2-30 Collective bargaining agreements	Page 69	-	-	-	-
Material Topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 18-19	-	-	-	-
	3-2 List of material topics	Page 18	-	-	-	-
Corporate Governance, Risk, and Compliance						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 20-25				13.22.1, 13.24.1, 13.25.1,13.26.1

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 3-5	-	-	-	13.22.2
	201-2 Financial implications and other risks and opportunities due to climate change	Task Force on Climate Related Financial Disclosure (TCFD)	-	-	-	13.2.2
	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 the government is not available.	-
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report 2023 ((8) Major Implementations of Corporate Governance	-	-	-	13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	Page 22-23	-	-	-	13.26.3
	205-3 Confirmed incidents of corruption and actions taken	Page 23 Annual Report 2023 ((8))	-	-	-	13.26.4

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
		Major Implementations of Corporate Governance				
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Page 24	-	-	-	13.25.2
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	Page 24	-	-	-	-
GRI 415: Public Policy 2016	415-1 Political contributions	Contributions to External Organizations and Associations	-	-	-	13.24.2
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Page 24	-	-	-	-
Food Security						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 27, 40, 45, 51	e-ii, e-iii, e-iv	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 targets for innovation and technology topics in 2023. However, related goals and indicators have already been set and are under approval from management.	13.4.1, 13.9.1 ,13.10.1 ,13.11.1,13.23.1

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 416: Customer Health and Safety 2016	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.	13.10.2
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 59	-	-	-	13.10.3
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Page 58-61 Communication for Sustainable Consumption	-	-	-	-
	417-2 Incidents of non-compliance concerning product and service information and labeling	Page 59	-	-	-	-
	417-3 Incidents of non-compliance concerning marketing communications	Page 59	-	-	-	-
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer	-	a-i, a-ii, b, c	Information unavailable	The data on substantiated complaints concerning breaches of customer privacy and losses of	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	privacy and losses of customer data				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.	
Human Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	Pag 63-73	-	-	-	13.13.1, 13.15.1, 13.16.1, 13.17.1, 13.18.1, 13.20.1
GRI 402: Labor/Management Relations 2016	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.	-
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	People Performance Annual Report 2023 Corporate Governance Structure)	-	-	-	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	Page 80	-	-	The disclosed data is limited to non-management level only because they are sensitive data and covered Thailand operation only.	13.15.3

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Annual Report 2023 ((8) Major Implementations of Corporate Governance	-	-	-	13.15.4
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	Page 29-30 Human Rights Due Diligence	-	-	-	13.18.2
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 29-30 Human Rights Due Diligence	-	-	-	13.17.2
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 29-30 Human Rights Due Diligence	-	-	-	13.16.2
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Page 70-71 Human Rights Due Diligence	-	-	-	-
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	Human Rights Due Diligence	-	-	-	-
	412-2 Employee training on human rights policies or procedures	Page 70-71	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	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.	-
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 29 Human Rights Due Diligence	a	Information unavailable	The data system for tracking the percentage of new suppliers that were screened using social criteria is under a transition process. 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 29-30 Human Rights Due Diligence	-	-	-	-
Employees and Communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 75, 81, 86-87, 90				13.12.1, 13.15.1, 13.19.1, 13.20.1, 13.21.1,
	203-1 Infrastructure investments and services supported	-	a, b, c	Information is not available	The data system for tracking infrastructure investments and services supported is	13.22.3

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 203: Indirect Economic Impacts 2016					under a transition process. The performance is expected to be reported in the next 1-2 years.	
	203-2 Significant indirect economic impacts	Page 91	-	-	-	13.22.4
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	People Performance	-	-	-	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 75-85	a-vi	Not applicable	Stock ownership is not provided as a benefit for our full-time employees.	-
	401-3 Parental leave	-	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.	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 86-87	-	-	-	13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	Page 86-89 Occupational Health and Safety	-	-	-	13.19.3

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	403-3 Occupational health services	Page 86-89 Occupational Health and Safety	-	-	-	13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 86-89 Occupational Health and Safety.	-	-	-	13.19.5
	403-5 Worker training on occupational health and safety	Page 86-89 Occupational Health and Safety	-	-	-	13.19.6
	403-6 Promotion of worker health	Page 83-89 Occupational Health and Safety	-	-	-	13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	-	-	-	13.19.8
	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	13.19.9

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					is expected to be reported in the next 1-2 years.	
	403-9 Work-related injuries	Page 88 Occupational Health and Safety Performance	-	-	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.	13.19.10
	403-10 Work-related ill health	Occupational Health and Safety Performance	-	-	-	13.19.11
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 80 People Performance	-	-	-	-
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 77-79	-	-	-	-
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 80	-	-	-	-
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	People Performance Annual Report 2023 Corporate Governance Structure	-	-	-	13.15.2

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 91-95	a-i, a-ii, a-iii, a-v, a-vi, a-vii, a-viii	Information unavailable	Only local community development programs based 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.	13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	Page 91	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	13.12.3

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					is expected to be reported in the next 1-2 years.	
Climate Action						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 100	-	-	-	13.1.1 , 13.2.1 , 13.8.1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Page 107	-	-	-	-
	301-2 Recycled input materials used	Page 107	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	Page 105	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.	-
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environmental Performance	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	302-2 Energy consumption outside of the organization	Environmental Performance				
	302-3 Energy intensity	Environmental Performance	-	-	-	-
	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 expected to be reported in the next 1-2 years.	-
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environmental Performance	-	-	Reporting scope of GHG emissions scope1 includes GHG emissions from fuel combustion sources only but excludes biogas combustion from flaring and fugitive emissions. The data collection system is under	13.1.2

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.	
	305-2 Energy indirect (Scope 2) GHG emissions	Environmental Performance	-	-	-	13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	Environmental Performance	-	-	-	13.1.4
	305-4 GHG emissions intensity	Environmental Performance	-	-	-	13.1.5
	305-5 Reduction of GHG emissions	Page 99	-	-	-	13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)	Environmental Performance	-	-	-	13.1.7
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Environmental Performance	-	-	-	13.1.8
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 100, 102, 104, 107	-	-	-	13.8.2
	306-2 Management of significant waste-related impacts	Page 100-109	-	-	-	13.8.3
	306-3 Waste generated	Environmental Performance	-	-	-	13.8.4

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	306-4 Waste diverted from disposal	Environmental Performance	-	-	-	13.8.5
	306-5 Waste directed to disposal	Environmental Performance	-	-	-	13.8.6
Water Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 111	-	-	-	13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 111-117	-	-	-	13.7.2
	303-2 Management of water discharge-related impacts	Page 113-114	-	-	-	13.7.3
	303-3 Water withdrawal	Environmental Performance	-	-	-	13.7.4
	303-4 Water discharge	Environmental Performance	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.	13.7.5
	303-5 Water consumption	Environmental Performance	-	-	-	13.7.6
Biodiversity						

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 119-120	-	-	-	13.3.1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 29	-	-	-	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Page 120-121	a-vi, a-vii	Information unavailable	The data collection system is under developing progress, the performance of this indicator is expected to be reported in the next 1-2 years.	13.3.2
	304-2 Significant impacts of activities, products, and services on biodiversity	Page 120	-	-	-	13.3.3
	304-3 Habitats protected or restored	Page 122-125	-	-	-	13.3.4
	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.	13.3.5

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental	Page 29	a	Information unavailable	The data system for tracking the percentage of new suppliers that were screened using environmental criteria is under a transition process. 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 30	-	-	-	-

Topics in the applicable GRI Sector Standards determined as not material	
Topic	Explanation
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	
13.5 Soil health	CPF does not have its operation, we try to prove that not our materiality issue by materiality assessment next year.
13.6 Pesticides use	CPF does not have its operation, we try to prove that not our materiality issue by materiality assessment next year.
13.14 Rights of indigenous peoples	CPF does not have operation that likely involves with indigenous people.