

## 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 2025.
<b>GRI 1</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard</b>	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
<b>General Disclosure</b>						
<b>GRI 2 General Disclosures 2021</b>	2-1 Organizational details	<a href="#">Annual Report 2025</a> (1) Structure and Business Operation)	-	-	-	-
	2-2 Entities included in the organization's sustainability reporting	<a href="#">Reporting Boundary</a>	-	-	-	-
	2-3 Reporting period, frequency and contact point	<a href="#">Sustainability Report 2025</a> , P.56	-	-	-	-
	2-4 Restatements of information	<a href="#">Environmental Performance</a> GHG emissions Scope 2 for 2022–2024 (Thailand operations) have been recalculated due to a change in emission factors, shifting from grid electricity consumption-based factors to grid electricity generation-based factors.	-	-	-	-
	2-5 External assurance	<a href="#">Assurance Statements</a>	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	2-6 Activities, value chain and other business relationships	<a href="#">Annual Report 2025</a> (1) Structure and Business Operation, Business Value Chain Analysis)	-	-	-	-
	2-7 Employees	- <a href="#">People Performance</a> - <a href="#">Occupational Health and Safety Performance</a>	-	-	-	-
	2-8 Workers who are not employees	- <a href="#">People Performance</a> - <a href="#">Occupational Health and Safety Performance</a>	-	-	-	-
	2-9 Governance structure and composition	- <a href="#">Sustainability Report 2025, P.15</a> - <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - <a href="#">Annual Report 2025</a> (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	<a href="#">Annual Report 2025</a> (6) Corporate Governance Policy and (8) Major Implementations of Corporate Governance)	-	-	-	-
	2-11 Chair of the highest governance body	<a href="#">Annual Report 2025</a> (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	<a href="#">Annual Report 2025</a> (6) Corporate Governance Policy and (7)	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	overseeing the management of impacts	Corporate Governance Structure and Key Information Related to Directors, Sub-Committees, Executives, Employees and Others)				
	2-13 Delegation of responsibility for managing impacts	<a href="#">Annual Report 2025</a> (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	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - Sustainability Report 2025, P.52-53	-	-	-	-
	2-15 Conflicts of interest	- <a href="#">Annual Report 2025</a> (1) Structure and Business Operation and (8) Major Implementations of Corporate Governance)	-	-	-	-
	2-16 Communication of critical concerns	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - <a href="#">Annual Report 2025</a> (8) Major Implementations of Corporate Governance)	-	-	-	-
	2-17 Collective knowledge of the highest governance body	<a href="#">Annual Report 2025</a> (6) Corporate Governance Policy)	-	-	-	-
	2-18 Evaluation of the performance of the highest governance body	<a href="#">Annual Report 2025</a> (8) Major Implementations of Corporate Governance)	-	-	-	-
	2-19 Remuneration policies	<a href="#">Annual Report 2025</a> (6) Corporate Governance Policy and (8) Major	a-iv	Information unavailable	There is no clawback policy for members of	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
		Implementations of Corporate Governance)			the highest governance body and senior executives.	
	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	- <a href="#">Sustainability Report 2025, P.6-7</a>	-	-	-	-
	2-23 Policy commitments	<a href="#">Sustainability Policies and Principles</a>	-	-	-	-
	2-24 Embedding policy commitments	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - <a href="#">Sustainability Report 2025, P.52-53</a>	-	-	-	-
	2-25 Processes to remediate negative impacts	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - <a href="#">Strengthening the Foundation - Human Rights Due Diligence</a> - <a href="#">Annual Report 2025 (8) Major Implementations of Corporate Governance)</a>	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	2-26 Mechanisms for seeking advice and raising concerns	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - <a href="#">Strengthening the Foundation - Human Rights Due Diligence</a> - <a href="#">Annual Report 2025 (8) Major Implementations of Corporate Governance)</a>	-	-	-	-
	2-27 Compliance with laws and regulations	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - <a href="#">Strengthening the Foundation - Human Rights Due Diligence</a> - <a href="#">Creating Prosperous Food – Quality and Food Safety</a>	-	-	-	-
	2-28 Membership associations	- <a href="#">Membership &amp; Association</a>	-	-	-	-
	2-29 Approach to stakeholder engagement	- <a href="#">Stakeholders Engagement</a>	-	-	-	-
	2-30 Collective bargaining agreements	- <a href="#">Membership &amp; Association</a>	-	-	-	-
<b>Material Topics</b>						
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	<a href="#">Sustainability Targets and Progress</a>	-	-	-	-
	3-2 List of material topics	- <a href="#">Sustainability Report 2025, P.14</a>	-	-	-	-
<b>Corporate Governance, Risk, and Compliance</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a>	-	-	-	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	
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	- <a href="#">Sustainability Report 2025</a> , P.12	-	-	-	13.22.2
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">Task Force on Climate Related Financial Disclosure (TCFD)</a>	-	-	-	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. 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			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	- <a href="#">Annual Report 2025 (8) Major Implementations of Corporate Governance</a>	-	-	-	13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a>	-	-	-	13.26.3
	205-3 Confirmed incidents of corruption and actions taken	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a> - <a href="#">Annual Report 2025 (8) Major Implementations of Corporate Governance</a>	-	-	-	13.26.4
<b>GRI 206: Anti-Competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a>	-	-	-	13.25.2
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	- <a href="#">Strengthening the Foundation - Governance, Risk Management and Compliance</a>	-	-	-	-
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions	<a href="#">Membership &amp; Association</a>	-	-	-	13.24.2
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	- <a href="#">Strengthening the Foundation - Human Rights</a>	-	-	-	-
<b>Food Security</b>						

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Creating Prosperous Food Quality and Food Safety</a>  <a href="#">Sustainability Report 2025</a> , P.40-45	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 2024. However, related goals and indicators are under approval from management and expected to be reported in the next 1-2 years.	13.1.1, 13.2.1, 13.4.1, 13.9.1 ,13.10.1 ,13.11.1,13.23.1
<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	13.10.2

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					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	<a href="#">Creating Prosperous Food - Responsible Marketing</a>		-	.	13.10.3
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	<a href="#">Creating Prosperous Food - Responsible Marketing Sustainability Report 2025</a> , P.45	-	-	-	-
	417-2 Incidents of non-compliance concerning product and service information and labeling	<a href="#">Creating Prosperous Food - Responsible Marketing Sustainability Report 2025</a> , P.45	-	-	-	-
	417-3 Incidents of non-compliance concerning marketing communications	<a href="#">Creating Prosperous Food - Responsible Marketing Sustainability Report 2025</a> , P.45	-	-	-	-
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Creating Prosperous Food - Responsible Marketing Sustainability Report 2025</a> , P.45	-	-	-	-
<b>Human Rights</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Human Rights Sustainability Report 2025</a> , P. 56-57	-	-	-	13.13.1, 13.15.1, 13.16.1, 13.17.1, 13.18.1, 13.19.1, 13.20.1
<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	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			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.	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	- <a href="#">People Performance</a> - <a href="#">Annual Report 2025</a> (Corporate Governance Structure)	-	-	-	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	<a href="#">Improving Quality of Life for People - People Empowerment</a>	-	-	The disclosed data is limited to non-management level and with basic salary only because they are sensitive data and covered the significant locations of operation, which are Thailand, Vietnam, Laos, Cambodia, Malaysia, the Philippines, India, and Türkiye operations only, that collectively generate more than 70% of the total revenue of the organization. Additionally, data from each country is	13.15.3

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					classified as sensitive and therefore cannot be disclosed.	
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	- <a href="#">Annual Report 2025</a> (8) Major Implementations of Corporate Governance	-	-	-	13.15.4
<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	- <a href="#">Human Rights Due Diligence Report</a>	-	-	-	13.18.2
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	- <a href="#">Human Rights</a> - <a href="#">Sustainability Report 2025</a> , P.56-57 - <a href="#">Human Rights Due Diligence Report</a>	-	-	-	13.17.2
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	- <a href="#">Human Rights</a> - <a href="#">Sustainability Report 2025</a> , P.56-57 - <a href="#">Human Rights Due Diligence Report</a>	-	-	-	13.16.2
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	- <a href="#">Human Rights</a> - <a href="#">Sustainability Report 2025</a> , P.56-57 - <a href="#">Human Rights Due Diligence Report</a>	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
<b>GRI 412: Human Rights Assessment 2016</b>	412-1 Operations that have been subject to human rights reviews or impact assessments	- <a href="#">Human Rights Due Diligence Report</a>	-	-	-	-
	412-2 Employee training on human rights policies or procedures	- <a href="#">Human Rights</a>	-	-	-	-
	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	- <a href="#">Sustainable Supply Chain</a> - <a href="#">Sustainability Report 2025</a> , P.50-51	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	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					indicator is expected to be reported in the next 1-2 years.	
	414-2 Negative social impacts in the supply chain and actions taken	- <a href="#">Sustainable Supply Chain</a> - <a href="#">Human Rights Due Diligence Report</a>	-	-	-	-
<b>Employees and Communities</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	- <a href="#">People Empowerment</a> - <a href="#">Community Livelihood and Health</a>	-	-	-	13.12.1, 13.15.1, 13.19.1, 13.20.1, 13.21.1, 13.22.1
<b>GRI 203: Indirect Economic Impacts 2016</b>	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 under a transition process. The performance is expected to be reported in the next 1-2 years.	13.22.3
	203-2 Significant indirect economic impacts	- <a href="#">Community Livelihood and Health</a>	-	-	-	13.22.4
	401-1 New employee hires and employee turnover	- <a href="#">People Performance</a>	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
<b>GRI 401: Employment 2016</b>	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	- <a href="#">People Performance</a>	a-vi, b	Not applicable	- Stock ownership is not provided as a benefit for our full-time employees. - The reported data to this performance is limited to Thailand operations only. Benefits for other operations are not available as the system is under developing.	-
	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.	-
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	- <a href="#">Occupational Health and Safety</a>	-	-	-	13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	- <a href="#">Occupational Health and Safety</a> - <a href="#">Occupational Health and Safety Performance</a>	-	-	-	13.19.3
	403-3 Occupational health services	- <a href="#">Occupational Health and Safety</a>	-	-	-	13.19.4

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
		- <a href="#">Occupational Health and Safety Performance</a>				
	403-4 Worker participation, consultation, and communication on occupational health and safety	- <a href="#">Occupational Health and Safety Performance</a> - <a href="#">Occupational Health and Safety Performance</a>	-	-	-	13.19.5
	403-5 Worker training on occupational health and safety	- <a href="#">Occupational Health and Safety Performance</a> - <a href="#">Occupational Health and Safety Performance</a>	-	-	-	13.19.6
	403-6 Promotion of worker health	- <a href="#">Occupational Health and Safety Performance</a> - <a href="#">Occupational Health and Safety Performance</a>	-	-	-	13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	- <a href="#">Occupational Health and Safety Performance</a>	-	-	-	13.19.8
	403-8 Workers covered by an occupational health and safety management system	-	a-ii, a-iii, b, c	Information unavailable	The scope of the management system for workers excluded third's party consultants, delivery staff members and drivers of external agencies, student trainees or visitors because information was not available. However, the process	13.19.9

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					to revise to include all information will be conducted, and expected to be completed in the next 1-2 years.	
	403-9 Work-related injuries	- <a href="#">Occupational Health and Safety</a> - <a href="#">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. However, data collection system is under developing, and the performance of this indicator is expected to be reported in the next 1-2 years.	13.19.10
	403-10 Work-related ill health	- <a href="#">Occupational Health and Safety Performance</a>	-	-	-	13.19.11

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	- <a href="#">People Performance</a>	-	-	-	-
	404-2 Programs for upgrading employee skills and transition assistance programs	- <a href="#">Improving Quality of Life for People</a> - <a href="#">People Empowerment</a>	-	-	-	-
	404-3 Percentage of employees receiving regular performance and career development reviews	- <a href="#">Improving Quality of Life for People</a> - <a href="#">People Empowerment</a>	-	-	-	-
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	- <a href="#">People Performance</a> - <a href="#">Annual Report 2025</a> (Corporate Governance Structure)	-	-	-	13.15.2
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	- <a href="#">Community Livelihood and Health Sustainability Report 2025</a> , P.36-39	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	13.12.2

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					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	- <a href="#">Community Livelihood and Health Sustainability Report 2025</a> , P.36-39	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.	13.12.3
<b>Climate Action and Circularity</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Climate Resilience and Circularity</a>	-	-	-	13.1.1, 13.2.1, 13.8.1, 13.9.1
	301-1 Materials used by weight or volume	<a href="#">Climate Resilience and Circularity</a>	-	-	-	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
GRI 301: Materials 2016	301-2 Recycled input materials used	<a href="#">Climate Resilience and Circularity</a>	-	-	-	-
	301-3 Reclaimed products and their packaging materials	<a href="#">Reimagining Waste for a Circular Future</a> <a href="#">Sustainability Report 2025</a> , P.24	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	<a href="#">Environmental Performance</a>	-	-	-	-
	302-2 Energy consumption outside of the organization	<a href="#">Environmental Performance</a>				
	302-3 Energy intensity	<a href="#">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.	-

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	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.	-
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	<a href="#">Environmental Performance</a>	-	-	Reporting scope of GHG emissions scope1 Thailand Operations: Covers fuel combustion, fugitive emissions from refrigerants, enteric fermentation, and manure management. It excludes flaring emissions and other emissions sources. Overseas Operations: Covers fuel combustion only. It excludes flaring	13.1.2

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					emissions and other emissions source.	
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Environmental Performance</a>	-	-	-	13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">Environmental Performance</a>	-	-	GHG emissions Scope 3: Covers only feed business of Thailand operations specifically Category 3.1: Purchased Goods and Services and Category 3.4: Upstream Transportation and Distribution	13.1.4
	305-4 GHG emissions intensity	<a href="#">Environmental Performance</a>	-	-	-	13.1.5
	305-5 Reduction of GHG emissions	<a href="#">Passion towards Net Zero Sustainability Report 2025, P.20-21</a>	-	-	-	13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)	<a href="#">Environmental Performance</a>	-	-	-	13.1.7

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<a href="#">Environmental Performance</a>	-	-	-	13.1.8
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	<a href="#">Reimagining Waste for a Circular Future</a>	-	-	-	13.8.2
	306-2 Management of significant waste-related impacts	<a href="#">Reimagining Waste for a Circular Future</a>	-	-	-	13.8.3
	306-3 Waste generated	<a href="#">Environmental Performance</a>	-	-	-	13.8.4
	306-4 Waste diverted from disposal	<a href="#">Environmental Performance</a>	-	-	-	13.8.5
	306-5 Waste directed to disposal	<a href="#">Environmental Performance</a>	-	-	-	13.8.6
<b>Water Stewardship</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Water Stewardship Sustainability Report 2025, P.26-27</a>	-	-	-	13.2.1, 13.7.1, 13.12.1
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	<a href="#">Water Stewardship Sustainability Report 2025, P.26-27</a>	-	-	-	13.7.2
	303-2 Management of water discharge-related impacts	<a href="#">Water Stewardship Sustainability Report 2025, P.26-27</a>	-	-	-	13.7.3
	303-3 Water withdrawal	<a href="#">Environmental Performance</a>	-	-	-	13.7.4
	303-4 Water discharge	<a href="#">Environmental Performance</a>	d-ii	Information unavailable	Water discharge limits are established in strict compliance with the mandatory regulations of each respective country. BOD and TKN data exclude operations in	13.7.5

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
					countries without mandatory regulatory measurement requirements.	
	303-5 Water consumption	<a href="#">Environmental Performance</a>	-	-	-	13.7.6
<b>Biodiversity &amp; Ecosystem</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Biodiversity Conservation</a> <a href="#">Sustainable Sourcing</a> <a href="#">Sustainability Report 2025</a> , P.28-29	-	-	-	13.3.1, 13.4.1, 13.5.1, 13.6.1
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	<a href="#">Annual Report 2025</a> Raw Material Selection: Page 7	-	-	-	
101-2 Management of biodiversity impacts	101- 1 Policies to halt and reverse biodiversity loss	<a href="#">Biodiversity Conservation</a> <a href="#">Sustainability Report 2025</a> , P.28-29	-	-	-	
	101-2 Management of biodiversity impacts	<a href="#">Biodiversity Conservation</a> <a href="#">Sustainability Report 2025</a> , P.28-29	-	-	-	
	101-3 Access and benefit-sharing	<a href="#">Biodiversity Conservation</a> <a href="#">Sustainability Report 2025</a> , P.28-29	-	-	-	
	101-4 Identification of biodiversity impacts	<a href="#">Biodiversity Conservation</a> <a href="#">Sustainability Report 2025</a> , P.28-29	-	-	-	
	101-5 Locations with biodiversity impacts	<a href="#">Biodiversity Conservation</a> <a href="#">Sustainability Report 2025</a> , P.28-29	a, b, c, d	Confidentiality constraints	The Company considers the location and size of its site is confidential	
	101-6 Direct drivers of biodiversity loss	<a href="#">Biodiversity Conservation</a> <a href="#">Sustainability Report 2025</a> , P.28-29	a, b, c, d, e, f	Confidentiality constraints	The Company considers the location and size of its site is confidential	

GRI Standard	Disclosure	Location	Omission			GRI Sector standard ref. no.
			Requirement(s) Omitted	Reason	Explanation	
	101-7 Changes to the state of biodiversity	<a href="#">Biodiversity Conservation Sustainability Report 2025</a> , P.28-29	a, b	Confidentiality constraints	The Company considers the location and size of its site is confidential	
	101-8 Ecosystem services	<a href="#">Biodiversity Conservation Sustainability Report 2025</a> , P.28-29	q, b	Confidentiality constraints	- The Company considers the location and size of its site is confidential	
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental	<a href="#">Sustainable Sourcing</a>	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	<a href="#">Sustainable Sourcing Sustainability Report 2025</a> , P.22	-	-	-	-

Topics in the applicable GRI Sector Standards determined as not applicable	
Topic	Explanation
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022	



13.14 Rights of indigenous peoples	CPF does not have operations that likely involves with indigenous people.
------------------------------------	---