



Chapter 19

GRI content index

Statement of use	Mitr Phol Group has reported in accordance with the GRI Standards for the period of 1 st January – 31 st December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 13: Agriculture, Aquaculture, and Fishing Sectors 2022

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	10-14	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2 Entities included in the organization’s sustainability reporting	138-143				
	2-3 Reporting period, frequency and contact point	138-143				
	2-4 Restatements of information	138				
	2-5 External assurance	Link				
	2-6 Activities, value chain and other business relationships	10-14, 42-49				
	2-7 Employees	Link				
	2-8 Workers who are not employees	Link				
	2-9 Governance structure and composition	16, 28-29				
	2-10 Nomination and selection of the highest governance body	16, 28-29				
	2-11 Chair of the highest governance body	16, 28-29				
	2-12 Role of the highest governance body in overseeing the management of impacts	16, 28-29				
	2-13 Delegation of responsibility for managing impacts	16, 28-29				
	2-14 Role of the highest governance body in sustainability reporting	16, 28-29				
	2-15 Conflicts of interest	28-29				
	2-16 Communication of critical concerns	28-29				
	2-17 Collective knowledge of the highest governance body	29				
	2-18 Evaluation of the performance of the highest governance body	29				
	2-19 Remuneration policies	77				
	2-20 Process to determine remuneration	77				
	2-21 Annual total compensation ratio	-		Confidentiality constraints		
	2-22 Statement on sustainable development strategy	4				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-23 Policy commitments	15, 59-63				
	2-24 Embedding policy commitments	3				
	2-25 Processes to remediate negative impacts	32, 62-63				
	2-26 Mechanisms for seeking advice and raising concerns	32, 62				
	2-27 Compliance with laws and regulations	Link				
	2-28 Membership associations	24-26				
	2-29 Approach to stakeholder engagement	20-23				
	2-30 Collective bargaining agreements	Link				
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	17-18	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2 List of material topics	18-19				
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	10-14				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	10				13.22.2
	201-2 Financial implications and other risks and opportunities due to climate change	103				13.2.2
	201-3 Defined benefit plan obligations and other retirement plans	10, 76				
	201-4 Financial assistance received from government	Link				
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	10, 81				
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage			Confidentiality constraints		
	202-2 Proportion of senior management hired from the local community			Information unavailable/ incomplete		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	10-14				13.22.1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	10				13.22.3
	203-2 Significant indirect economic impacts	10				13.22.4
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	42-49				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	43				
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-32				13.26.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption			Information unavailable/ incomplete		13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	31				13.26.3
	205-3 Confirmed incidents of corruption and actions taken	32				13.26.4
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	28-32				13.25.1
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			Information unavailable/ incomplete		13.25.2

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	14, Link				
GRI 207: Tax 2019	207-1 Approach to tax	14, Link				
	207-2 Tax governance, control, and risk management	14, Link				
	207-3 Stakeholder engagement and management of concerns related to tax	14, Link				
	207-4 Country-by-country reporting	14, Link				
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	9, 116-118				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Link				
	301-2 Recycled input materials used	Link				
	301-3 Reclaimed products and their packaging materials			Information unavailable/ incomplete		
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	107-111				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Link				
	302-2 Energy consumption outside of the organization	Link				
	302-3 Energy intensity	Link				
	302-4 Reduction of energy consumption	109-110				
	302-5 Reductions in energy requirements of products and services	109-111				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	114				13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	114, 124				13.7.2
	303-2 Management of water discharge-related impacts	114				13.7.3
	303-3 Water withdrawal	114, Link				13.7.4
	303-4 Water discharge	114, Link				13.7.5
	303-5 Water consumption	Link				13.7.6
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	126-130				13.3.1
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	126				13.3.2
	101-2 Management of biodiversity impacts	126-130, Link				13.3.3
	101-3 Access and benefit-sharing	126-130, Link				13.3.4
	101-4 Identification of biodiversity impacts	Link				13.3.5
	101-5 Locations with biodiversity impacts	Link				13.3.6
	101-6 Direct drivers of biodiversity loss	Link				13.3.7
	101-7 Changes to the state of biodiversity	Link				13.3.8
	101-8 Ecosystem services	Link				13.3.9

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	100-106, 112-118				13.1.1 13.2.1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Link				13.1.2
	305-2 Energy indirect (Scope 2) GHG emissions	Link				13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	Link				13.1.4
	305-4 GHG emissions intensity	Link				13.1.5
	305-5 Reduction of GHG emissions	103-106				13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)	Link				13.1.7
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Link				13.1.8
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	116				13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	9, 116				13.8.2
	306-2 Management of significant waste-related impacts	9, 116-118				13.8.3
	306-3 Waste generated	Link				13.8.4
	306-4 Waste diverted from disposal	Link				13.8.5
	306-5 Waste directed to disposal	Link				13.8.6
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	42-49				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	44				
	308-2 Negative environmental impacts in the supply chain and actions taken	44				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	71-79				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Link				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	76, Link				
	401-3 Parental leave	Link				
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	71-79				
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	72				
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	94-98				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	94-95				13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	95				13.19.3
	403-3 Occupational health services	94-96				13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	96-98				13.19.5
	403-5 Worker training on occupational health and safety	96				13.19.6
	403-6 Promotion of worker health	96-98				13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	96-98				13.19.8
	403-8 Workers covered by an occupational health and safety management system	Link				13.19.9
	403-9 Work-related injuries	94, Link				13.19.10
	403-10 Work-related ill health	Link				13.19.11

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
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Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	71-74				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Link				
	404-2 Programs for upgrading employee skills and transition assistance programs	71-74				
	404-3 Percentage of employees receiving regular performance and career development reviews	Link				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	71-74				13.15.1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Link				13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	Link				13.15.3
Additional Sector Disclosures	13.15.5			Information unavailable/ incomplete		13.15.5
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	59-63				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	32				13.15.4
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	59-63				13.18.1
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	59-63				13.18.2

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
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Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	59-63				13.17.1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	59-63				13.17.2
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	42-49, 59-63				13.16.1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	42-49, 59-63				13.16.2
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	59-63				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	59-63				
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	59-63				13.14.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	32				13.14.2
Additional Sector Disclosures	13.14.3	59-63				13.14.3
	13.14.4			Information unavailable/ incomplete		13.14.4
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	80-93				13.12.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	80-93				13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	80-93				13.12.3

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Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	42-49				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	44				
	414-2 Negative social impacts in the supply chain and actions taken	44				
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	24-26				13.24.1
GRI 415: Public Policy 2016	415-1 Political contributions	24-26				13.24.2
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	64-70				13.10.1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	65				13.10.2
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	66				13.10.3
Additional Sector Disclosures	13.10.4	8, 65				13.10.4
	13.10.5	66				13.10.5
Natural Ecosystem Conversion						
GRI 3: Material Topics 2021	3-3 Management of material topics	126-130				13.4.1
Additional Sector Disclosures	13.4.2	126-130				13.4.2
	13.4.3	126-130				13.4.3
	13.4.4	126-130				13.4.4
	13.4.5	126-130				13.4.5

GRI STANDARD/ OTHER SOURCE		DISCLOSURE	LOCATION New	OMISSION			GRI SECTOR STANDARD REF. NO.
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Soil Health							
GRI 3: Material Topics 2021	3-3 Management of material topics	119-125				13.5.1	
Pesticides Use							
GRI 3: Material Topics 2021	3-3 Management of material topics	119-125				13.6.1	
Additional Sector Disclosures	13.6.2			Information unavailable/ incomplete		13.6.2	
Food Security							
GRI 3: Material Topics 2021	3-3 Management of material topics	135-137				13.9.1	
Additional Sector Disclosures	13.9.2	Link				13.9.2	
Land and Resource Rights							
GRI 3: Material Topics 2021	3-3 Management of material topics	119-125				13.13.1	
Additional Sector Disclosures	13.13.2	119-125				13.13.2	
	13.13.3	119-125				13.13.3	
Employee Practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	71-79				13.20.1	
Living Income and Living Wage							
GRI 3: Material Topics 2021	3-3 Management of material topics	77				13.21.1	
Additional Sector Disclosures	13.21.2			Information unavailable/ incomplete		13.21.2	
	13.21.3			Information unavailable/ incomplete		13.21.3	

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Supply Chain Traceability						
GRI 3: Material Topics 2021	3-3 Management of material topics	42-49				13.23.1
Additional Sector Disclosures	13.23.2	42-49, 123				13.23.2
	13.23.3	42-49, 123				13.23.3
	13.23.4	42-49, 119-125				13.23.4

Topics in the applicable GRI Sector Standards determined as not material

TOPIC	EXPLANATION
Animal Health and Welfare	
13.3.10	Mitr Phol Group has no operations in the aquaculture sector.
13.3.11	Mitr Phol Group has no operations in the aquaculture sector.
13.11.1	Mitr Phol Group has no operation in animal health and welfare.
13.11.2	Mitr Phol Group has no operation in animal health and welfare.
13.11.3	Mitr Phol Group has no operation in animal health and welfare.