

GRI 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 2024.
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	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	18-23	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	200-203				
	2-3 Reporting period, frequency and contact point	200, 203				
	2-4 Restatements of information	200				
	2-5 External assurance	Link				
	2-6 Activities, value chain and other business relationships	18-23, 62-71				
	2-7 Employees	Link				
	2-8 Workers who are not employees	Link				
	2-9 Governance structure and composition	26, 38-40				
	2-10 Nomination and selection of the highest governance body	26, 38-40				
	2-11 Chair of the highest governance body	26, 38-40				
	2-12 Role of the highest governance body in overseeing the management of impacts	26, 38-40				
	2-13 Delegation of responsibility for managing impacts	26, 38-40				
	2-14 Role of the highest governance body in sustainability reporting	26, 38-40				
	2-15 Conflicts of interest	38-40				
	2-16 Communication of critical concerns	38-40				
	2-17 Collective knowledge of the highest governance body	40				
	2-18 Evaluation of the performance of the highest governance body	40				
	2-19 Remuneration policies	98				
	2-20 Process to determine remuneration	98				
	2-21 Annual total compensation ratio	-			Confidentiality constraints	
	2-22 Statement on sustainable development strategy	6-7				
	2-23 Policy commitments	24-25, 134-141				
	2-24 Embedding policy commitments	4-5				
	2-25 Processes to remediate negative impacts	46-47, 139-140				
	2-26 Mechanisms for seeking advice and raising concerns	46-47, 139				
	2-27 Compliance with laws and regulations	Link				
	2-28 Membership associations	33-35				
	2-29 Approach to stakeholder engagement	30-33				
	2-30 Collective bargaining agreements	Link				
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	27-28	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	28-29				
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	4				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	22				13.22.2
	201-2 Financial implications and other risks and opportunities due to climate change	148				13.2.2
	201-3 Defined benefit plan obligations and other retirement plans	22, 95-96				
	201-4 Financial assistance received from government	Link				
Market presence						
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	4				13.22.1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	22				13.22.3
	203-2 Significant indirect economic impacts	22				13.22.4
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	62-71				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	64				

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Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	38-47				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	44				13.26.3
	205-3 Confirmed incidents of corruption and actions taken	47				13.26.4
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	38-47				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
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	23, Link				
GRI 207: Tax 2019	207-1 Approach to tax	23, Link				
	207-2 Tax governance, control, and risk management	23, Link				
	207-3 Stakeholder engagement and management of concerns related to tax	23, Link				
	207-4 Country-by-country reporting	23, Link				
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	16-17, 179-181				
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	166-173				
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	169-171				
	302-5 Reductions in energy requirements of products and services	169-172				
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	176-177				13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	163, 176-177				13.7.2
	303-2 Management of water discharge-related impacts	176-177				13.7.3
	303-3 Water withdrawal	176-177, Link				13.7.4
	303-4 Water discharge	176-177, Link				13.7.5
	303-5 Water consumption	Link				13.7.6
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	184-189				13.3.1
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	Link				13.3.2
	304-2 Significant impacts of activities, products and services on biodiversity	Link				13.3.3
	304-3 Habitats protected or restored	Link				13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Link				13.3.5

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Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	144-153, 178-179				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	147-153				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	179-182				13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	16-17, 179-182				13.8.2
	306-2 Management of significant waste-related impacts	16-17, 179-182				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	62-71				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	66				
	308-2 Negative environmental impacts in the supply chain and actions taken	66				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	88-103				
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	95-96, Link				
	401-3 Parental leave	Link				
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	88-103				
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	90				
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	104-111				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	104-105				13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	105				13.19.3
	403-3 Occupational health services	104-107				13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	106-111				13.19.5
	403-5 Worker training on occupational health and safety	106				13.19.6
	403-6 Promotion of worker health	108-110				13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	106-111				13.19.8
	403-8 Workers covered by an occupational health and safety management system	Link				13.19.9
	403-9 Work-related injuries	111, Link				13.19.10
	403-10 Work-related ill health	Link				13.19.11

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Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	89-94				
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	89-94				
	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	88, 94				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			Confidentiality constraints		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	134-141				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	47				13.15.4
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	134-141				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	134-141				13.18.2
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	134-141				13.17.1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	134-141				13.17.2
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	62-67, 134-141				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	62-67, 134-141				13.16.2
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	134-141				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	134-141				
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	134-141				13.14.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	47				13.14.2
Additional Sector Disclosures	13.14.3	134-141				13.14.3
	13.14.4			Information unavailable/incomplete		13.14.4

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Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	112-133				13.12.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	112-133				13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	113-133				13.12.3
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	62-71				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	66				
	414-2 Negative social impacts in the supply chain and actions taken	66				
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	33-35				13.24.1
GRI 415: Public Policy 2016	415-1 Political contributions	33-35				13.24.2
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	82-87				13.10.1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	83				13.10.2
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services			Information unavailable/incomplete		13.10.3
Additional Sector Disclosures	13.10.4	11, 83				13.10.4
	13.10.5	84				13.10.5
Natural Ecosystem Conversion						
GRI 3: Material Topics 2021	3-3 Management of material topics	184-189				13.4.1
Additional Sector Disclosures	13.4.2	184-189				13.4.2
	13.4.3	184-189				13.4.3
	13.4.4	184-189				13.4.4
	13.4.5	184-189				13.4.5
Soil Health						
GRI 3: Material Topics 2021	3-3 Management of material topics	154-165				13.5.1
Pesticides Use						
GRI 3: Material Topics 2021	3-3 Management of material topics	154-165				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	194-199				13.9.1
Additional Sector Disclosures	13.9.2	198				13.9.2
Land and Resource Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	154-165				13.13.1
Additional Sector Disclosures	13.13.2	154-165				13.13.2
	13.13.3	154-165				13.13.3

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Employee Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	88-103				13.20.1
Living Income and Living Wage						
GRI 3: Material Topics 2021	3-3 Management of material topics	98				13.21.1
Additional Sector Disclosures	13.21.2			Information unavailable/ incomplete		13.21.2
	13.21.3			Information unavailable/ incomplete		13.21.3
Supply Chain Traceability						
GRI 3: Material Topics 2021	3-3 Management of material topics	62-71				13.23.1
Additional Sector Disclosures	13.23.2	62-71, 161				13.23.2
	13.23.3	62-71, 161				13.23.3
	13.23.4	62-71, 160				13.23.4

Topics in the applicable GRI Sector Standards determined as not material

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