

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	202-205				
	2-3 Reporting period, frequency and contact point	202-205				
	2-4 Restatements of information	202				
	2-5 External assurance	Link				
	2-6 Activities, value chain and other business relationships	18-23, 64-73				
	2-7 Employees	Link				
	2-8 Workers who are not employees	Link				
	2-9 Governance structure and composition	26, 40-42				
	2-10 Nomination and selection of the highest governance body	26, 40-42				
	2-11 Chair of the highest governance body	26, 40-42				
	2-12 Role of the highest governance body in overseeing the management of impacts	26, 40-42				
	2-13 Delegation of responsibility for managing impacts	26, 40-42				
	2-14 Role of the highest governance body in sustainability reporting	26, 40-42				
	2-15 Conflicts of interest	40-42				
	2-16 Communication of critical concerns	40-42				
	2-17 Collective knowledge of the highest governance body	42				
	2-18 Evaluation of the performance of the highest governance body	42				
	2-19 Remuneration policies	100				
	2-20 Process to determine remuneration	100				
	2-21 Annual total compensation ratio	-		Confidentiality constraints		
	2-22 Statement on sustainable development strategy	6-7				
	2-23 Policy commitments	24-25, 136-143				
	2-24 Embedding policy commitments	4-5				
	2-25 Processes to remediate negative impacts	48-49, 141-142				
	2-26 Mechanisms for seeking advice and raising concerns	48-49, 141-142				
	2-27 Compliance with laws and regulations	Link				
	2-28 Membership associations	35-37				
	2-29 Approach to stakeholder engagement	30-35				
	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	150				13.2.2
	201-3 Defined benefit plan obligations and other retirement plans	22, 97-98				
	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	64-73				
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	66				

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Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	40-49				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	46				13.26.3
	205-3 Confirmed incidents of corruption and actions taken	49				13.26.4
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	40-49				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, 181-183				
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	168-175				
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	171-173				
	302-5 Reductions in energy requirements of products and services	171-174				
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	178-179				13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	165, 178-179				13.7.2
	303-2 Management of water discharge-related impacts	178-179				13.7.3
	303-3 Water withdrawal	178-179, Link				13.7.4
	303-4 Water discharge	178-179, Link				13.7.5
	303-5 Water consumption	Link				13.7.6
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	186-191				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	146-155, 180-181				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	149-155				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	181-184				13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	16-17, 181-184				13.8.2
	306-2 Management of significant waste-related impacts	16-17, 181-184				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	64-73				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	68				
	308-2 Negative environmental impacts in the supply chain and actions taken	68				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	90-105				
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	97-98, Link				
	401-3 Parental leave	Link				
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	90-105				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	92				
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	106-113				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	106-107				13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	107				13.19.3
	403-3 Occupational health services	106-109				13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	108-113				13.19.5
	403-5 Worker training on occupational health and safety	108				13.19.6
	403-6 Promotion of worker health	110-112				13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	108-113				13.19.8
	403-8 Workers covered by an occupational health and safety management system	Link				13.19.9
	403-9 Work-related injuries	113, 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	91-96				
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	91-96				
	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	90, 96				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	136-143				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	49				13.15.4
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	136-143				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	136-143				13.18.2
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	136-143				13.17.1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	136-143				13.17.2
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	64-69, 136-143				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	64-69, 136-143				13.16.2
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	136-143				
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	136-143				
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	136-143				13.14.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	49				13.14.2
Additional Sector Disclosures	13.14.3	136-143				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	114-135				13.12.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	114-135				13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	115-135				13.12.3
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	64-73				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	68				
	414-2 Negative social impacts in the supply chain and actions taken	68				
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	35-37				13.24.1
GRI 415: Public Policy 2016	415-1 Political contributions	35-37				13.24.2
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	84-89				13.10.1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	85				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, 85				13.10.4
	13.10.5	86				13.10.5
Natural Ecosystem Conversion						
GRI 3: Material Topics 2021	3-3 Management of material topics	186-191				13.4.1
Additional Sector Disclosures	13.4.2	186-191				13.4.2
	13.4.3	186-191				13.4.3
	13.4.4	186-191				13.4.4
	13.4.5	186-191				13.4.5
Soil Health						
GRI 3: Material Topics 2021	3-3 Management of material topics	156-167				13.5.1
Pesticides Use						
GRI 3: Material Topics 2021	3-3 Management of material topics	156-167				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	196-201				13.9.1
Additional Sector Disclosures	13.9.2	200				13.9.2
Land and Resource Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	156-167				13.13.1
Additional Sector Disclosures	13.13.2	156-167				13.13.2
	13.13.3	156-167				13.13.3

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Employee Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	90-105				13.20.1
Living Income and Living Wage						
GRI 3: Material Topics 2021	3-3 Management of material topics	100				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	64-73				13.23.1
Additional Sector Disclosures	13.23.2	64-73, 163				13.23.2
	13.23.3	64-73, 163				13.23.3
	13.23.4	64-73, 162				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.