



Charoen Pokphand Group **Double & Dynamic** **Materiality Assessment** **Supplement 2024**



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1. EXECUTIVE SUMMARY

In 2024, Charoen Pokphand Group continues our commitment to sustainability by refining our double and dynamic materiality assessment approach. As global challenges evolve, the Group recognizes the need for proactive risk management, stakeholder engagement, and long-term value creation. This systematic assessment strengthens our ability to identify impacts, as well as emerging risks and opportunities, ensuring alignment with global sustainability standards, frameworks and regulatory requirements, such as the Global Reporting Initiatives (GRI), Corporate Sustainability Reporting Directive (CSRD), and the International Sustainability Standards Board (ISSB).

Building on insights from the assessment in 2023, Charoen Pokphand Group conducts an in-depth interview of material issues through extensive stakeholder consultation, industry benchmarking, and data-driven risk analysis. This process ensures that our key priorities remain relevant and adaptive to the rapidly changing business landscape. The revised materiality assessment incorporates financial and impact materiality, reinforcing our commitment to transparency and accountability.

The result in 2024, the key material topics identified include climate resilience, responsible supply chain management, nature protection and restoration, innovation & technology, food security, inclusive business, corporate governance, cybersecurity and data protection, and human capital development. These issues are not only critical to our business resilience but also for the sustainable progress of society.

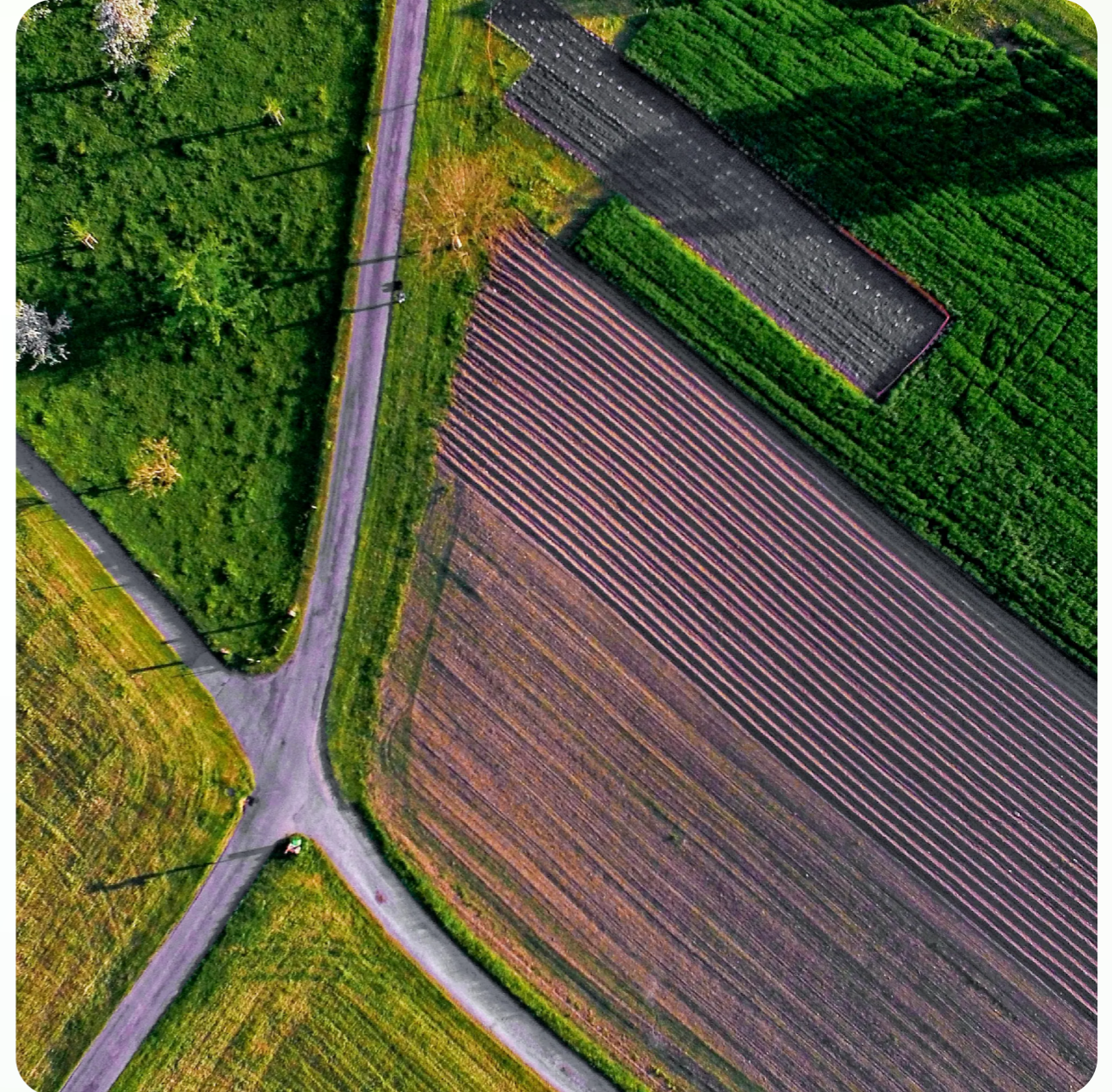
Through this year's report, Charoen Pokphand Group reaffirmed our dedication to responsible business practices, driving sustainable growth while fostering innovation and social impact. The Sustainability Committee, chaired by the Chief Executive Officer (CEO), and executives from various business units played a key role in the assessment process, ensuring that materiality considerations are integrated into business strategy and decision-making. By embedding these approaches, the Group ensures that our sustainability initiatives remain future-ready, stakeholder-driven, and aligned with evolving global expectations.



2. INTRODUCTION TO DOUBLE MATERIALITY AND DYNAMIC MATERIALITY ASSESSMENT

In present business landscape, it is undeniable that sustainability and corporate responsibility are essential for long-term success. Charoen Pokphand Group is committed to integrating environmental, social, and governance considerations into our strategic decision-making to drive business resilience, innovation, and sustainable value creation. The double materiality and dynamic materiality assessment is a key tool that enables the Group to identify, prioritize, and address critical sustainability issues, ensuring that the business strategies align with global sustainability standards.

The double materiality and dynamic materiality assessment processes allow Charoen Pokphand Group to identify and mitigate ESG risks, ensuring that our strategies remain adaptable to future challenges. It also enables better decision-making, ensuring that our sustainability initiatives align with both financial performance goals and societal expectations. Additionally, the process enhances stakeholder engagement and trust by addressing material concerns that matter to stakeholders. The Group has confidence that by conducting a materiality assessment every three years and reviewing it annually allows the Group to efficiently adapt to rapid market change, regulatory shift, and emerging sustainability challenges, which promote business resilience.



Double Materiality and Dynamic Materiality Assessment



Double Materiality: A Holistic Approach

The double materiality concept recognizes that material issues have two dimensions, namely **“Financial Materiality”** and **“Impact Materiality”**. The financial materiality focuses on how ESG issues influence Charoen Pokphand Group’s financial health, operational resilience, and long-term growth. This also helps ensure that sustainability risks and opportunities are effectively managed. On the other hand, the impact materiality considers how the Group’s business activities affect the key stakeholders, the environment, and society. By assessing sustainability topics through these lenses, the Group makes certain that our strategies are not only risk-responsive and financially sound but also socially responsible and align with both stakeholders’ expectations and global standards.

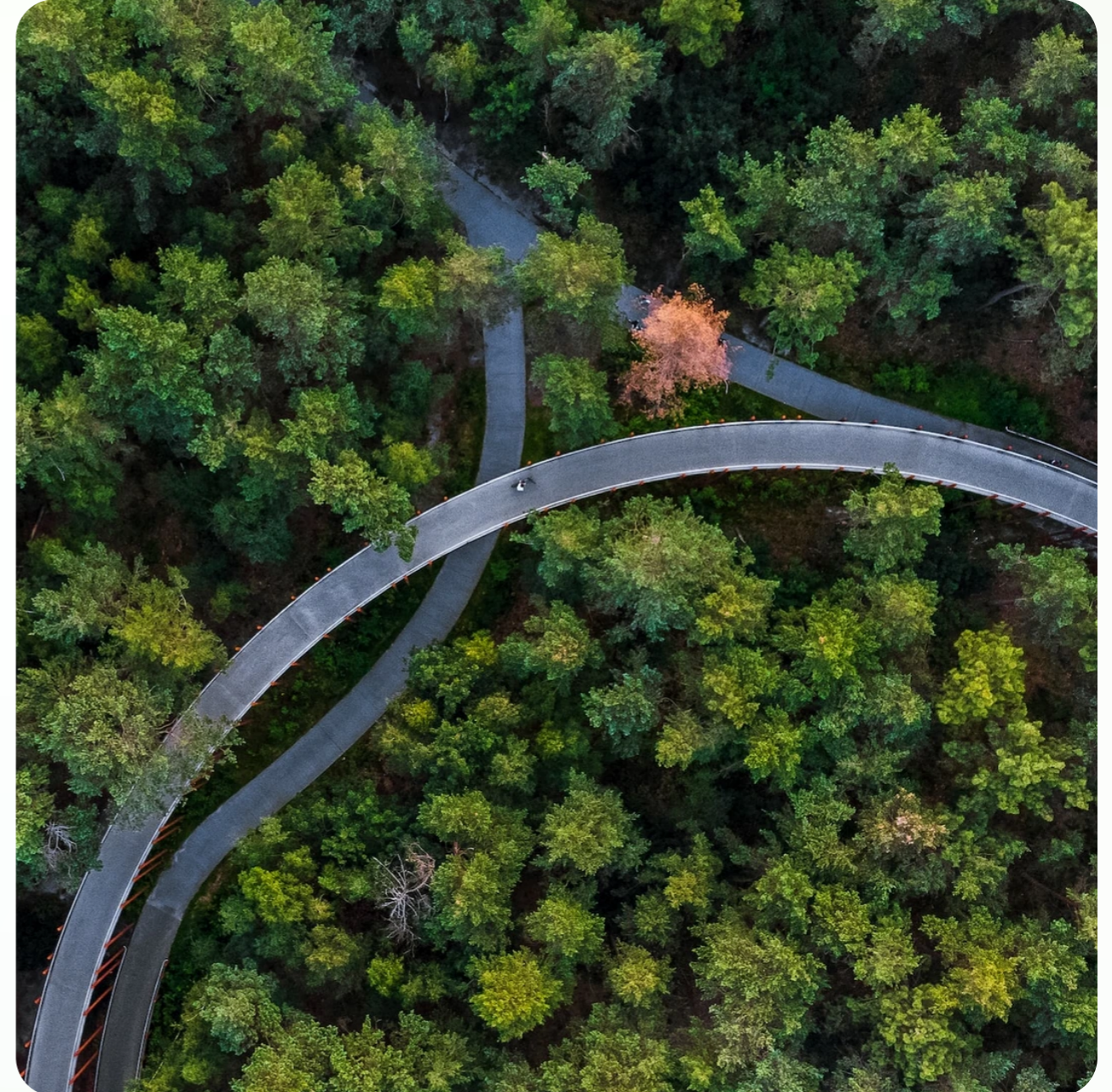
Dynamic Materiality: Adapting to Risks and Opportunities

It is plausible that material sustainability issues evolve over time, which are influenced by regulatory changes, market trends, technological advancements, stakeholder expectations, and global challenges. To ensure that Charoen Pokphand Group’s business remains agile and forward-thinking, dynamic materiality enables the Group to continuously assess and update material issues, allowing the Group to anticipate new risks and opportunities as they arise. To adopt this adaptive and forward-thinking approach, the Group integrates numerous data, such as industry benchmarking, stakeholder engagement, and scenario analysis and planning into the materiality assessment process. By leveraging these tools, we ensure that our sustainability efforts remain effective and aligned with a rapidly changing business environment.

3. PROCESSES AND RESULTS OF MATERIALITY ASSESSMENT

Charoen Pokphand Group conducts a comprehensive double and dynamic materiality assessment every three years to ensure a holistic, and in-depth evaluation of sustainability issues across the business operations and value chain. This also allows the Group to thoroughly analyze long-term trends, emerging risks, and evolving stakeholder expectations. Moreover, it also enables the Group to identify material impacts, risks, and opportunities, ensuring that our strategic initiatives remain relevant and proactive.

In addition to the comprehensive assessment timeline, Charoen Pokphand Group conducts an annual review of the identified material issues to ensure our approach remains agile and responsive to the evolving environment. This combination of long-term assessment and annual assessment ensures that the Group can effectively navigate through uncertainties, strengthen business resilience, and maintain the ability to create and deliver sustainable value to all stakeholder groups.



The 4-step Processes**1****Revision of Sustainable Material Issues****2****Identification of Impacts, Risks, and Opportunities****3****Assessment of Impacts by Stakeholders****4****Prioritization of Material Issues****Step 1 - Revision of Material Issues**

In this step, Charoen Pokphand Group reviews the list of sustainable material issues to ensure that they are still reflecting the latest development in the three dimensions of sustainability: Environmental, Social, and Governance. The step involves desktop research, where the Group researches through several sources, including:

- Sustainability frameworks and standards
- Regulatory and policy updates
- Industry and peer benchmarking
- Stakeholder perspectives and market trends
- Emerging global and industry risks and opportunities

The new developments and changes gathered from these sources were integrated into the list of material topic Charoen Pokphand Group identified and disclosed in 2023. Following the desktop research review, no change were deemed necessary for the Group's material issues in 2024.

Step 2 – Identification of Impacts, Risks, and Opportunities

Charoen Pokphand Group continued to refine our double and dynamic materiality assessment. This is to ensure that the prioritized material issues are still relevant and best response to the evolving global landscape. Building upon the previous assessment in 2023, this step focuses on identification of impacts, risks, and opportunities (IROs) associated with each material topic. The analysis results are integrated into Enterprise Risk Management, which can strengthen Charoen Pokphand Group's ability to proactively address sustainability challenges while unlocking new opportunity for growth and innovation.

In this IROs identification process, Charoen Pokphand Group evaluates how the Group's operations, activities, products, and services are impacting or affecting the environment, society and all stakeholder groups, this is an "Impact materiality assessment". At the same time, the process also evaluates how sustainability-related factors influences the Group's financial Performance, business resilience, and enterprise value, this is a "financial materiality assessment".

Impact Materiality Assessment

This process focuses on how business' operations, activities, products, and services contribute to or impact the external environment. The following steps are taking into consideration:

- Entire value chain analysis to identify direct and impact impacts.
- Severing, scope and likelihood of ESG impact assessment based on industry benchmarks, regulatory frameworks and trends.
- Stakeholder engagement to gather perspectives on how the Group's operations affect them
- Qualitative and quantitative scoring to measure the significant of each material issues.

Financial Materiality Assessment

The financial materiality assessment determine how sustainability factors influence Chaoren Pokphand Group's business performance, risk exposure and long-term value creations. The steps for this process include:

- Sustainability-related risks identificatio with a focus on the risks that can financially impact business performance.
- Opportunities evaluation such as emerging of green markets, and innovaiton of sustainable products
- Rlisk probability and financial impact severity analysis to forecast financial impacts.

Refining Dynamic Materiality

Building on the results from impact and financial materiality assessments, dynamic materiality assessment takes the results further by continuously monitoring evolving risks, regulator changes, and stakeholder expectations. By integrating industry trends, emerging risks analysis, and forward-looking scenario analysis, Charoen Pokphand Group can proactively adjust strategies, mitigate long-term risks, and capitalize on emerging business opportunities.

Scoring Methodology

To ensure a structured and objective evaluation of the material topic, Charoen Pokphand Group applies a scoring methodology that assesses both impact and financial materiality. This scoring methodology allows a quantitative measurement of the significance of sustainability issues. For the impact materiality assessment, the scoring methodology evaluates the impacts of the Group's operations, products, and services through four key dimensions:

- Scale: measure the magnitude or intensity of the impact
- Severity: measure the magnitude of the impact
- Scope: measure the reach of the impact, e.g. site-specific, limited, or broad
- Remediability: measure the ability to mitigate the impact, e.g. short-, medium-, long-term, or irreversible

Charoen Pokphand Group provides scores from 0 to 5, with higher scores indicating greater significance.

Impact Materiality Assessment: Negative Environmental Score

Level	Scale (A)	Scope (B)	Remediability (C)
5	Very High Worst impact in 1-2 years	Global	Irremediable
4	High Impact and not meet legal requirement	National	Very difficult to remedy or long-term
3	Medium Impact but still meet legal requirement	Provincial	Very difficult to remedy or mid-term
2	Low Impact but still meet corporate requirement	Site	Remediable with effort
1	Minimal Impact	Limited	Easy to remedy
0	None	None	None

$$\text{Severity} = (A+B+C)/3$$

Impact Materiality Assessment: Negative Social Score

Level	Scale (A)	Scope (B)	Remediability (C)
5	Absolute/Very High	Global	Irremediable
4	High	National	Very difficult to remedy or long-term
3	Medium	Provincial	Very difficult to remedy or mid-term
2	Low	Site	Remediable with effort
1	Minimal Impact/Very Low	Limited	Easy to remedy
0	None	None	None

$$\text{Severity} = (A+B+C)/3$$

Impact Materiality Assessment: Positive Environmental Score

Level	Scale (A)	Scope (B)
5	Very High Very high beneficial	Global
4	High High beneficial	National
3	Medium Medium beneficial	Provincial
2	Low Low beneficial	Site
1	Minimal Beneficial	Limited
0	None	None

$$\text{Severity} = (A+B)/2$$

Impact Materiality Assessment: Positive Social Score

Level	Scale (A)	Scope (B)
5	Very High Very high beneficial	Global
4	High High beneficial	National
3	Medium Medium beneficial	Provincial
2	Low Low beneficial	Site
1	Minimal Beneficial	Limited
0	None	None

$$\text{Severity} = (A+B)/2$$

At the same time, the scoring for the financial materiality assessment is based on the following:

- EBITDA & investment impact: the financial impact of sustainability risks and opportunities
- Market and regulatory: how evolving trends financially impact business operations
- Likelihood & risk exposure: the probability of financial risk materializing due to ESG factors

Each topic was assigned a score from 1 to 3, with higher scores reflecting a stronger financial impact.

To ensure accuracy, the scoring results undergo a validation process by the Sustainability Committee and senior executives to assess business relevance and business growth direction.

Financial Materiality Assessment:

Level	EBITDA & Investment
5	>2,000 million THB
4	1,000 -2,000 million THB
3	500-1,000 million THB
2	100-500 million THB
1	10-100 million THB

Step 3 – Assessment of Impacts by Stakeholders

Following the identification of impacts, risks, and opportunities, Charoen Pokphand Group integrates the insights received from an annual stakeholder engagement survey into the materiality assessment process. This integration ensures that the Group gains a holistic understanding of how each material topic influences and is influenced by stakeholder groups. Additionally, it also ensures that the prioritized material topics reflect the perspectives, concerns, and expectations of key stakeholders, strengthening the alignment between the Group’s sustainability strategy and business objectives.

The result from the Stakeholder Engagement Survey 2024 reveals that the majority of the stakeholders still prioritized climate resilience and GHG emissions, while supply chain management, corporate governance, ecosystem and biodiversity protection, and innovation were listed among the top five material issues. At the same time, food security, labor practices, and diversity, equity, and inclusion are gaining the momentum in the survey result, this reflect with the evolving global development, where more regulation on these topics are becoming more stringent, as well as stakeholders’ concerns in these areas.



What Changes from 2023

Stronger Alignment with Global Reporting Standards

Ensuring a greater alignment and compliance with new regulatory requirements, such as International Financial Sustainability Disclosure Standards, and EU Corporate Sustainability Reporting Directive’s double materiality framework.

Refinement of Financial Materiality Assessment Scoring

The financial impact assessment has been refined by introducing short-term, medium-term, and long-term scoring to enhance the granularity and accuracy of the evaluation. This update allows for a more detailed analysis of financial risks and opportunities, ensuring better alignment with business planning and strategic decision-making.



More information is available in

[Stakeholder Engagement Supplement 2024](#)



Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Climate Change	<p>Climate Resilience</p> <p>Climate resilience is a key material topic for C.P. Group due to its extensive operations in agriculture, food production, logistics, and retail sectors that are highly exposed to climate risks.</p> <p>Upstream - changing weather patterns like floods and droughts disrupt farming communities and supply ecosystems, leading to lower yields and resource stress. This not only affects the environment but also creates volatility in procurement and cost structures. Supporting suppliers in adapting to these changes builds long-term stability and strengthens the entire supply base.</p> <p>Own Operation - physical climate risks, from extreme heat to severe storms, pose threats to infrastructure, workforce safety, and regulatory compliance. Investing in climate-resilient facilities ensures business continuity, protects assets, and turns environmental preparedness into financial resilience.</p> <p>Downstream - climate-driven disruptions to logistics can limit product availability, especially in vulnerable regions. This heightens food security concerns and reputational risk. By developing resilient products and flexible delivery models, C.P. Group ensures reliable access, enhances consumer trust, and unlocks growth in high-risk markets.</p>	Very High	Minimal Impact	500-1,000 m THB	10-100 m THB	Very High	Low	500-1,000 m THB	10-100 m THB	Medium	Very High	10-100 m THB	1,000-2,000 m THB
	<p>GHG Emissions</p> <p>GHG emissions are a significant material issue for C.P. Group due to its value chain emissions footprint and the growing regulatory and stakeholder focus on decarbonization.</p> <p>Upstream - supplier emissions drive both climate impact and local pollution, increasingly falling under regulatory and Scope 3 scrutiny. Proactively decarbonizing the supply chain enhances ESG performance, protects reputation, and builds more resilient sourcing strategies for the future.</p> <p>Own Operations - direct emissions contribute to climate risk and community exposure, while attracting carbon pricing and investor attention. Efficiency upgrades and clean energy investments help cut emissions, reduce costs, and unlock access to sustainable finance—where environmental progress meets financial gain.</p> <p>Downstream - the way products are used and disposed of significantly influences their visible carbon footprint. With growing demand for carbon transparency and low-impact choices, designing low-emission products not only meets regulatory requirements but also strengthens brand value and future-proofs market position.</p>	Very High	Minimal Impact	500-1,000 m THB	10-100 m THB	Very High	Low	500-1,000 m THB	10-100 m THB	Medium	Very High	10-100 m THB	1,000-2,000 m THB

Negative Impacts, Risks, or Opportunities

Financial Impact and Opportunity

I (-) Negative Impacts on Environment and People

R Financial Risk

Positive Impacts, Risks, or Opportunities

I (+) Positive Impacts on Environment and People

O Financial Opportunities



Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Climate Change	<p>Energy Efficiency</p> <p>Energy efficiency is both a mitigation strategy and an operational imperative for C.P. Group, with direct implications for environmental impact, cost control, and alignment with global decarbonization trends.</p> <p>Upstream - supplier inefficiencies increase emissions and costs, affecting environmental performance and procurement prices. Improving supplier energy use enhances sustainability and supply chain competitiveness, a growing financial priority under energy transition pressures.</p> <p>Own Operation - inefficient energy use increases emissions, costs, and regulatory risk. While, upgrading systems improves environmental outcomes and reduces OPEX.</p> <p>Downstream - energy-intensive products raise consumer emissions and utility costs, especially in price-sensitive markets. Regulatory risk and shifting preferences could impact sales. On the other hands, energy-efficient product design improves access to eco-conscious markets and strengthens brand equity.</p>	Very High	Minimal Impact	500-1,000 m THB	10-100 m THB	Very High	Low	500-1,000 m THB	10-100 m THB	Minimal Impact	High	10-100 m THB	1,000-2,000 m THB
Resource Depletion	<p>Nature Protection and Restoration</p> <p>Nature protection and restoration is a material issue for C.P. Group, given its reliance on land, ecosystems, and biodiversity across its agri-food and infrastructure operations. Healthy ecosystems are critical for long-term resource security, risk mitigation, and maintaining the social license to operate, particularly in high-impact sectors..</p> <p>Upstream - unsustainable land use and biodiversity loss from suppliers degrade ecosystems and local livelihoods which creates noncompliance and reputational risks. Nevertheless, supporting suppliers in nature-positive practices improves resilience, strengthens stakeholder trust, and aligns with emerging biodiversity disclosure expectations.</p> <p>Own Operations - land conversion, habitat disturbance, and water extraction at operational sites can lead to ecosystem degradation and local conflict. This may result in regulatory hurdles or project delays. Though, restoration efforts enhance ecological integrity, support compliance, and protect long-term operational viability.</p> <p>Downstream - product-related ecosystem impacts may emerge through sourcing or consumption patterns. Increasing consumer and regulatory attention to biodiversity can affect market access. At the same time, nature-conscious product design and restoration-linked initiatives support brand differentiation and future compliance.</p>	Low	Low	500-1,000 m THB	10-100 m THB	Very High	Low	500-1,000 m THB	10-100 m THB	Medium	Very High	10-100 m THB	1,000-2,000 m THB

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I (-) Negative Impacts on Environment and People

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O Financial Opportunities



Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Resource Depletion	<p>Responsible Sourcing</p> <p>Responsible sourcing is central to C.P. Group's ability to manage environmental and social risks across its global supply chains. Stakeholders expect transparency, ethical standards, and due diligence, especially under new regulatory regimes and ESG frameworks.</p> <p>Upstream - poor sourcing practices may result in deforestation, water depletion, or human rights violations. These create material legal, reputational, and supply continuity risks. Sustainable sourcing enhances traceability, ensures compliance, and improves supplier performance.</p> <p>Own Operation - weak procurement oversight may give rise to negative environmental and social outcomes. This increases regulatory exposure and stakeholder scrutiny. However, it is possible to embed sourcing standards into procurement reduces ESG risk and builds internal accountability.</p> <p>Downstream - consumers and partners increasingly demand ethically sourced products. Failure to demonstrate responsible practices may result in lost sales or market access. At the same time, verified, responsible sourcing boosts brand credibility and meets evolving customer and regulatory expectations.</p>	Low	None	10-100 m THB	10-100 m THB	Low	Medium	10-100 m THB	10-100 m THB	None	Very High	10-100 m THB	100-500 m THB
Waste Management	<p>Circular Economy</p> <p>Circular economy is a strategic priority for C.P. Group as it addresses both environmental impact and resource efficiency. By shifting from a linear to a circular model, the Group can reduce waste, extend product lifecycles, and meet growing regulatory and stakeholder expectations for sustainable production and consumption.</p> <p>Upstream - linear supply chains with high material throughput increase waste and environmental degradation. Transitioning to circular sourcing models (e.g., recycled inputs, closed-loop systems) improves material efficiency, supports sustainable procurement, and mitigates resource depletion risks.</p> <p>Own Operations - take-make-dispose production models lead to excess material use and waste. Operational circularity (e.g., reuse, remanufacturing, and by-product valorization) reduces waste disposal costs, improves efficiency, and aligns with circular economy policies.</p> <p>Downstream - products lacking recyclability or reuse options contribute to post-consumer waste. Growing consumer and regulatory demand for circular products affects market access. Nonetheless, circular product design and return systems enhance customer loyalty and regulatory readiness.</p>	High	Low	500-1,000 m THB	100-500 m THB	Medium	Medium	100-500 m THB	500-1,000 m THB	Low	High	10-100 m THB	500-1,000 m THB

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		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Waste Management	<p>Waste Management</p> <p>Effective waste management is essential for C.P. Group's compliance, environmental responsibility, and cost control. Poor waste practices can lead to pollution, community harm, and regulatory penalties, while well-managed systems contribute to resource efficiency and circularity goals.</p> <p>Upstream - unmanaged waste from suppliers contributes to environmental pollution and social impacts in local communities. By engaging with suppliers on waste reduction and proper disposal can improve environmental performance and reduces possible compliance risks.</p> <p>Own Operation - Operational waste, if poorly handled, can lead to pollution, community complaints, and non-compliance. C.P. Group realizes that the strengthening waste segregation, recycling, and disposal processes reduces environmental impact and regulatory risk, while optimizing resource use and cost efficiency.</p> <p>Downstream - product and packaging waste places responsibility on end users and municipalities. Regulatory trends such as extended producer responsibility (EPR) increase corporates' financial and reputational risks. As a result, designing for recyclability and promoting take-back schemes supports compliance and enhances brand reputation.</p>	High	Low	500-1,000 m THB	100-500 m THB	Medium	Medium	100-500 m THB	500-1,000 m THB	Low	High	10-100 m THB	500-1,000 m THB
Labor Practices	<p>Human Rights and Labor Practices</p> <p>Respect for human rights and fair labor practices is fundamental to C.P. Group's values and stakeholder expectations, especially given its large, regionally diverse workforce and exposure to high-risk sourcing markets. Ensuring ethical labor practices across the value chain is critical to long-term operational resilience, compliance, and reputation.</p> <p>Upstream - risks such as forced labor, unsafe conditions, or wage violations may exist in agricultural or manufacturing suppliers. These practices harm worker dignity and expose C.P. Group to legal, reputational, and supply continuity risks. Supporting supplier audits, capacity-building, and ethical certifications strengthens supply chain transparency and meets human rights due diligence requirements.</p> <p>Own Operation - non-compliance with labor standards can harm employees, reduce morale, and lead to legal penalties. C.P. Group has an opportunity to lead through strong labor governance, fair compensation, and worker engagement—enhancing productivity and reputation.</p> <p>Downstream - Distribution partners or franchise operations may carry human rights risks that indirectly affect the Group. Enhancing partner due diligence and grievance mechanisms can support human rights protection and reduces exposure to stakeholder scrutiny or reputational harm.</p>	Low	Medium	10-100 m THB	10-100 m THB	Low	Medium	10-100 m THB	10-100 m THB	Low	Medium	10-100 m THB	10-100 m THB

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		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Labor Practices	<p>Employee Well-being</p> <p>Employee well-being is material to C.P. Group's ability to attract, retain, and motivate talent across its businesses—from industrial workers to retail staff and knowledge professionals. Health, safety, and quality of life are directly linked to productivity, engagement, and long-term workforce sustainability.</p> <p>Upstream – Limited visibility into working conditions at supplier sites may result in health and safety risks for workers. These issues can lead to reputational backlash or supply disruptions. Partnering with suppliers to uphold safety standards and worker well-being creates a more stable and socially responsible supply base.</p> <p>Own Operation – Occupational safety, mental health, and work-life balance are essential for employee satisfaction and operational efficiency. Poor well-being outcomes can increase absenteeism, turnover, and insurance costs. Investing in holistic employee health programs, flexible policies, and inclusive benefits enhances workforce resilience and employer brand.</p> <p>Downstream – Service providers, franchisees, or distributors may influence perceptions of C.P. Group's broader labor culture. Supporting well-being policies across partnerships strengthens value chain consistency and stakeholder trust.</p>	High	Medium	10-100 m THB	10-100 m THB	Low	Medium	10-100 m THB	10-100 m THB	Low	High	10-100 m THB	10-100 m THB
	<p>Diversity, Equity, and Inclusion (DEI)</p> <p>DEI is increasingly recognized as a strategic driver of innovation, resilience, and employee engagement. For a multinational, multi-sector company like C.P. Group, promoting DEI reflects stakeholder values, strengthens talent pipelines, and supports inclusive growth across regions.</p> <p>Upstream – Supplier diversity and inclusive labor practices are often underdeveloped, particularly in emerging markets. Failure to address inequality can lead to social tension and limit innovation. Encouraging supplier diversity and equitable hiring enhances inclusivity and expands value chain resilience.</p> <p>Own Operation – Lack of diversity or unequal treatment can reduce morale, innovation, and decision quality. Legal risks may also emerge under anti-discrimination regulations. Promoting inclusive leadership, equal opportunity policies, and representation across levels supports better performance and risk management.</p> <p>Downstream – Consumers and stakeholders increasingly assess companies based on their social values. A lack of visible DEI commitments may affect brand loyalty, especially among younger demographics. Strong DEI culture strengthens customer alignment, enhances brand equity, and supports market growth in diverse communities.</p>	Low	Medium	10-100 m THB	10-100 m THB	Low	Medium	10-100 m THB	10-100 m THB	None	High	10-100 m THB	100-500 m THB

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Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Human Rights	<p>Human Rights and Labor Practices</p> <p>Respecting human rights and fair labor practices is essential for C.P. Group due to its extensive operations across labor-intensive sectors and complex international supply chains. Ensuring ethical treatment of workers across all tiers of the value chain supports compliance, stakeholder trust, and long-term business continuity</p> <p>Upstream – risks such as forced labor, wage exploitation, and unsafe working conditions are more prevalent in agricultural and raw material sourcing. These issues harm workers and expose C.P. Group to reputational damage, legal action, and supply disruption. Strengthening supplier due diligence, grievance mechanisms, and responsible sourcing practices reduces ESG risk and builds supply chain resilience.</p> <p>Own Operation – inadequate labor protections, discrimination, or excessive working hours negatively impact employee well-being, morale, and retention. These issues can lead to regulatory violations or labor disputes. Investing in fair employment practices, worker voice, and health & safety programs improves productivity, reduces turnover, and enhances brand value.</p> <p>Downstream – franchisees, contractors, and distribution partners may present human rights risks that indirectly affect C.P. Group's reputation and stakeholder trust. Implementing clear human rights expectations and oversight mechanisms for business partners ensures consistency and protects the Group's social license to operate.</p>	Very High	Medium	500-1,000 m THB	10-100 m THB	Medium	High	100-500 m THB	10-100 m THB	Low	High	10-100 m THB	10-100 m THB
Occupational Health & Safety	<p>Occupational Health and Safety</p> <p>Occupational health and safety is a critical priority for C.P. Group, given our extensive workforce operating in varied and often high-risk environments. A strong safety culture protects employee well-being, ensures regulatory compliance, and supports operational continuity—especially in labor-intensive sectors such as agri-food production, logistics, and manufacturing.</p> <p>Upstream – inadequate health and safety practices among suppliers can lead to worker harm, accidents, and reputational risks for C.P. Group. Supplier engagement, safety audits, and capacity building reduce risk exposure and support sustainable procurement relationships.</p> <p>Own Operation – workplace injuries, unsafe conditions, or poor health management can impact employee morale, cause absenteeism, and lead to regulatory fines or legal claims. Investing in robust OHS systems, training, and prevention programs improves employee well-being, reduces incidents, and enhances productivity and resilience.</p> <p>Downstream – health and safety risks may extend to contractors, logistics partners, or franchisees representing C.P. Group's brand. Ensuring alignment with the Group's OHS standards across all business partners helps mitigate reputational and compliance risks while promoting a culture of shared responsibility.</p>	Medium	Medium	500-1,000 m THB	10-100 m THB	Medium	Medium	10-100 m THB	10-100 m THB	Low	High	10-100 m THB	500-1,000 m THB

Negative Impacts, Risks, or Opportunities

Financial Impact and Opportunity

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R Financial Risk

Positive Impacts, Risks, or Opportunities

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Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Education & Training	<p>Human Capital Development</p> <p>Human capital development is strategically material to C.P. Group, supporting innovation, operational excellence, and long-term competitiveness. Building workforce skills and capabilities across all business units ensures agility, talent retention, and stakeholder confidence, particularly amid rapid digital, sustainability, and market transitions.</p> <p>Upstream – limited skills and knowledge among suppliers and contract laborers can reduce productivity, increase error rates, and impact product quality and compliance. Supporting training programs and supplier workforce development strengthens supply chain reliability and social performance.</p> <p>Own Operation – inadequate investment in employee learning and development can hinder performance, reduce retention, and slow digital or sustainability transitions. Structured upskilling, leadership development, and career progression programs increase workforce engagement, adaptability, and innovation capacity.</p> <p>Downstream – Partners and franchisees may face skill gaps affecting service quality and brand perception. Extending training standards and capacity-building across partners ensures brand consistency and supports inclusive workforce development in local markets.</p>	Very High	High	10-100 m THB	100-500 m THB	High	High	10-100 m THB	100-500 m THB	Low	Very High	10-100 m THB	100-500 m THB
	<p>Talent Management</p> <p>Talent management is critical to C.P. Group's ability to remain competitive, innovative, and adaptable across diverse business units. Attracting, developing and retaining talents support long-term performance, and stakeholder trust, especially as workforce expectations and skill demand evolve.</p> <p>Upstream – talent and succession gaps in supplier organizations may affect quality, productivity, and compliance. Collaborating on workforce planning and skill development enhances value chain performance and builds supplier resilience.</p> <p>Own Operation – lack of clear talent pipelines, leadership development, or succession planning can increase turnover, disrupt operations, and reduce innovation. Strong internal talent strategies improve engagement, build organization agility, and ensure long-term leadership continuity.</p> <p>Downstream – service providers and franchise partners may face challenges in retaining skilled staff, impacting customer experience and brand standards. Extending talent practices and support tools across the network strengthens performance and protects brand value.</p>	Very High	High	100-500 m THB	10-100 m THB	High	High	500-1,000 m THB	500-1,000 m THB	Low	Very High	10-100 m THB	500-1,000 m THB

Negative Impacts, Risks, or Opportunities

Financial Impact and Opportunity

I (-) Negative Impacts on Environment and People

R Financial Risk

Positive Impacts, Risks, or Opportunities

I (+) Positive Impacts on Environment and People

O Financial Opportunities



Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Education & Training	<p>Education for All and Community Development</p> <p>Education-focused community development is material to C.P. Group's social impact, especially in rural and underserved areas where the Group operates or sources from. Educational support fosters shared value, strengthens social license, and contributes to long-term market and workforce development.</p> <p>Upstream – low educational access in sourcing communities can limit skilled labor availability and perpetuate inequality. Community investment in education improves local socio-economic conditions and supports stable supply chains.</p> <p>Own Operation – operating near underserved communities without contributing to development may create social tension or reputational risk. Education and vocational programs for youth and families near facilities strengthen community relations and support long-term workforce pipelines.</p> <p>Downstream – Supporting education initiatives in customer and franchisee communities builds brand goodwill and promotes inclusive growth. Strategic partnerships with schools or NGOs enhance societal impact and stakeholder trust.</p>	High	Low	500-1,000 m THB	100-500 m THB	High	High	500-1,000 m THB	500-1,000 m THB	High	High	500-1,000 m THB	500-1,000 m THB
	<p>Improving Access to Education</p> <p>Improving access to education is a material issue for C.P. Group as both an employer and a corporate citizen. Enabling learning opportunities supports workforce readiness, inclusive development, and long-term societal resilience—particularly in emerging markets and underserved populations.</p> <p>Upstream – education gaps in supplier regions can hinder compliance, quality, and innovation. Supporting access to education through supplier engagement and scholarships addresses structural barriers and supports responsible sourcing.</p> <p>Own Operation – limited access to learning for employees may restrict internal mobility and innovation. Providing continuous education, digital training, and life-long learning opportunities enhances workforce capacity and adaptability.</p> <p>Downstream – lack of educational access in key markets may limit economic growth and future customer potential. Supporting access through digital platforms, learning content, or school partnerships enhances social impact and long-term brand relevance.</p>	High	Low	100-500 m THB	10-100 m THB	High	High	100-500 m THB	100-500 m THB	High	High	100-500 m THB	100-500 m THB

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Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Innovation Management	<p>Innovation and Creation</p> <p>Innovation and the ability to create new solutions are central to C.P. Group's long-term growth, competitiveness, and sustainability leadership. Advancing innovation across products, services, and business models supports environmental, social, and economic value while responding to evolving stakeholder expectations and market transitions.</p> <p>Upstream – lack of innovation among suppliers may limit sustainability improvements, operational efficiency, and product quality. Collaborating on R&D, digital adoption, or sustainable sourcing solutions enhances supply chain performance and supports future-readiness.</p> <p>Own Operation - without strong innovation capacity, the Group risks stagnation, reduced agility, and failure to meet emerging customer or regulatory demands. Investing in R&D, digitalization, and innovation culture drives competitive advantage, supports transition goals, and opens new revenue streams.</p> <p>Downstream – static products or services may lose relevance as customer needs shift toward sustainability, health, and digital experiences. Innovating in product design, service delivery, and customer engagement builds brand equity, captures emerging markets, and aligns with future stakeholder needs.</p>	High	Medium	500-1,000 m THB	100-500 m THB	High	Medium	500-1,000 m THB	100-500 m THB	High	Medium	100-500 m THB	500-1,000 m THB
Supply Chain Management	<p>Supply Chain Stewardship/Responsibility</p> <p>Supply chain stewardship is critical for C.P. Group to ensure ethical, sustainable, and resilient sourcing practices across its complex, multi-tiered value chain. As regulatory expectations and stakeholder scrutiny increase, responsible supply chain management is essential for protecting environmental and social systems</p> <p>Upstream – Environmental degradation, labor violations, and lack of transparency in the supply chain pose material risks to ecosystems and vulnerable communities. These issues may result in supply disruptions, legal liability, and reputational damage. Proactively managing supplier ESG performance through due diligence, and traceability, strengthens compliance, resilience, and trust.</p> <p>Own Operation – Weak internal controls or inconsistent procurement standards may allow ESG risks to persist across tiers. Establishing clear stewardship policies, monitoring systems, and supplier engagement protocols reduces risk and positions the Group as a responsible leader in global value chains.</p> <p>Downstream – Customers and partners increasingly demand supply chain transparency and ethical sourcing. Failure to demonstrate supply chain responsibility may affect customer loyalty, contract eligibility, and brand perception. Promoting responsible sourcing and value chain partnerships enhances brand equity and supports access to regulated and sustainability-focused markets.</p>	Very High	High	500-1,000 m THB	10-100 m THB	Very High	High	500-1,000 m THB	100-500 m THB	Medium	Very High	100-500 m THB	500-1,000 m THB

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Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Supply Chain Management	<p>Responsible Sourcing</p> <p>Responsible sourcing is a core aspect of C.P. Group's ability to manage environmental and human rights risks, meet regulatory obligations, and maintain trust across its global value chains. At present, stakeholders increasingly expect transparency, ethical standards, and sustainability integration in sourcing decisions.</p> <p>Upstream – unsustainable or unethical sourcing practices may result in deforestation, biodiversity loss, water depletion, and labor rights violations. These issues pose legal, reputational, and operational risks, especially under new due diligence regulations. Implementing sourcing standards, certifications, and traceability systems improves compliance, safeguards brand reputation, and enhances long-term supplier performance.</p> <p>Own Operation – gaps in procurement oversight or policy enforcement can perpetuate supply chain risks and lead to non-compliance. Embedding responsible sourcing principles into procurement procedures strengthens internal controls and reduces exposure to ESG-related supply disruptions or investor pressure.</p> <p>Downstream – customers and business partners increasingly demand products sourced responsibly and transparently. Lack of demonstrable responsible sourcing can affect brand perception and market access. Promoting ethical sourcing and disclosing supply chain practices boosts customer confidence, supports sales in regulated markets, and reinforces the Group's sustainability leadership.</p>	Very High	High	500-1,000 m THB	500-1,000 m THB	Very High	High	500-1,000 m THB	500-1,000 m THB	Medium	Very High	500-1,000 m THB	500-1,000 m THB
Food Security	<p>Product Transparency</p> <p>Product transparency, such as clear labeling, ingredient sourcing, and sustainability information, is increasingly material as consumers demand greater visibility into what they consume. Transparent communication supports informed choices and builds consumer trust.</p> <p>Upstream – lack of traceability in raw materials or ingredients may lead to hidden environmental or labor risks. Strengthening supplier data systems and certifications improves sourcing credibility and regulatory compliance.</p> <p>Own Operation – inaccurate or incomplete product information can mislead consumers and lead to compliance violations. Investing in traceability, digital labeling, and verified claims enhances accountability and supports evolving disclosure requirements.</p> <p>Downstream – consumers are demanding full transparency on product origin, health impact, and sustainability. Failure to meet expectations may result in reputational harm or loss of market share. Transparent product communication builds trust, brand loyalty, and competitive advantage.</p>	Medium	Medium	100-500 m THB	100-500 m THB	Medium	High	100-500 m THB	500-1,000 m THB	Low	Very High	10-100 m THB	500-1,000 m THB

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Double and Dynamic Materiality Assessment Results

Topic	Sub-topic and Description of Impact, Risk, and Opportunity	Short-term				Medium-term				Long-term			
		I (-)	I (+)	R	O	I (-)	I (+)	R	O	I (-)	I (+)	R	O
Food Security	<p>New Consumption Patterns/Changing Consumer Behaviors</p> <p>Consumer expectations are shifting rapidly toward health-conscious, sustainable, and personalized food products. Adapting to these trends is key to maintaining market relevance and aligning with broader sustainability goals.</p> <p>Upstream – suppliers may be slow to adapt to new demand for plant-based, low-impact, or health-focused ingredients. Supporting innovation and sustainable sourcing upstream enables responsiveness to new consumption needs.</p> <p>Own Operation – failure to innovate in product development or reformulation may result in declining relevance or lost revenue. Aligning R&D and marketing with changing behaviors supports long-term growth and product diversification.</p> <p>Downstream – consumers are increasingly choosing brands that reflect their values (health, sustainability, animal welfare). Aligning offerings with these preferences strengthens brand appeal, customer loyalty, and market access.</p>	Medium	Medium	100-500 m THB	100-500 m THB	Medium	High	100-500 m THB	100-500 m THB	Low	Very High	10-100 m THB	500-1,000 m THB
	<p>Product Safety and Quality</p> <p>Product safety and quality are foundational to C.P. Group's business, especially in food production and retail. Maintaining high standards protects public health, ensures regulatory compliance, and preserves brand trust.</p> <p>Upstream – Contaminated or low-quality raw materials can pose health risks and lead to recalls. Rigorous supplier standards and auditing ensure input quality and compliance with food safety regulations.</p> <p>Own Operation – Processing failures or inadequate quality controls can harm consumers and lead to regulatory action. Investing in food safety systems and continuous quality improvement reduces risk and protects consumer trust.</p> <p>Downstream – Unsafe or poor-quality products can result in legal liability, reputational damage, and customer loss. Delivering consistently high-quality, safe products enhances consumer confidence and supports long-term brand strength.</p>	Medium	Medium	100-500 m THB	100-500 m THB	Medium	High	100-500 m THB	100-500 m THB	Low	Very High	10-100 m THB	500-1,000 m THB

Negative Impacts, Risks, or Opportunities

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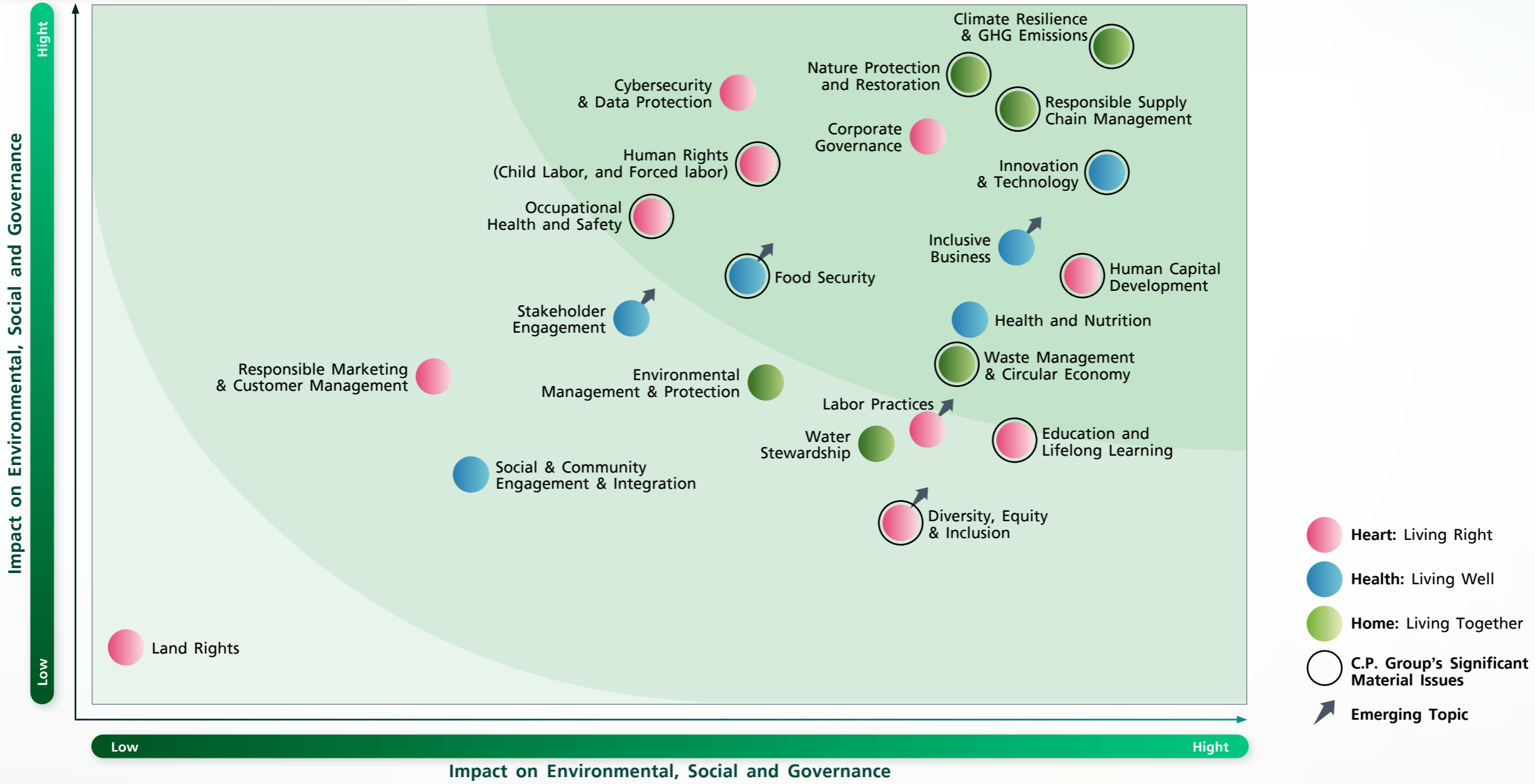
Positive Impacts, Risks, or Opportunities

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Prioritization of Material Issues



4. MANAGEMENT APPROACH OF MATERIAL TOPICS

Following the identification and prioritization of material issues through the double and dynamic materiality assessment, C.P. Group ensures that each topic is addressed through a structured and strategic management approach. These approaches serve as the foundation for embedding sustainability into business operations, driving long-term value, and strengthening resilience across the value chain.

Each material topic is managed with clear objectives, dedicated governance structures, and defined performance indicators to monitor progress. The management practices are aligned with international sustainability framework, including GRI, CSRD, ISSB, and the SDGs, to ensure consistency, transparency, and accountability in implementation and disclosure.

By adopting a proactive, data-driven, and stakeholder-informed approach, C.P. Group is equipped to respond to evolving global challenges while advancing business innovation and positive social and environmental impact. These efforts reflect the Group's unwavering commitment to responsible growth and sustainable development, both now and into the future.





Management Approach for Significant Issues

TOPIC	C.P. GROUP MATERIALITY TOPIC	MANAGEMENT APPROACH
Climate Change	<ul style="list-style-type: none"> Climate Resilience Responsible Supply Chain Management 	<p>C.P. Group is taking decisive and practical action to address the challenges of climate change, with a strong commitment to becoming a Carbon Neutral organization by 2030 and Net Zero organization by 2050. To guide this journey, the Group has established clear and science-based action plans, which have been validated by the Science Based Targets initiative (SBTi), ensuring that our efforts align with international climate goals. A major part of our strategy focuses on improving energy efficiency across all operations. This includes implementing measures to save energy in buildings and facilities, upgrading to energy-efficient equipment, and reducing energy waste throughout the organization. By optimizing energy use, we aim not only to reduce greenhouse gas emissions but also to enhance long-term operational resilience. C.P. Group is also committed to selecting more sustainable raw materials and working closely with suppliers to promote environmentally friendly practices. Building a supply chain that can adapt to climate-related risks is essential for maintaining business continuity and reducing our environmental footprint. Moreover, to ensure we remain prepared for future climate risks, the Group conducts regular assessments and integrates the findings into strategic planning. At the same time, we continue to strengthen collaboration with local communities, partners, and stakeholders. These partnerships play a vital role in promoting climate resilience, enhancing environmental stewardship, and building a more sustainable future—together.</p>
Resource Depletion	<ul style="list-style-type: none"> Circular Economy Ecosystem & Biodiversity Protection Responsible Supply Chain Management 	<p>C.P. Group recognizes that responsible resource use is essential to securing long-term sustainability—for our business, for society, and for the planet. The Group has prioritized resource efficiency as a core part of our operations. By optimizing the use of raw materials and improving production processes, we not only reduce operational costs but also minimize our environmental footprint. Our approach includes enhancing recycling efforts, reducing waste generation, and integrating sustainable design and technology to extend the life cycle of products and materials. To further strengthen resilience, the Group works closely with suppliers to promote sustainable sourcing practices, ensuring the long-term availability of essential resources. At the same time, we continue to explore innovative materials and advanced technologies that can reduce reliance on finite resources, supporting a more circular and regenerative economy. Beyond resource efficiency, the Group is committed to the protection and restoration of nature. To address the growing risks of biodiversity loss, we have set clear goals: by 2030, all business groups will implement or participate in biodiversity management and monitoring efforts in collaboration with national and international partners. In addition, we have committed to sourcing raw materials from non-deforested areas by 2030. One of our most ambitious initiatives is our pledge to plant 20 million trees by 2025, helping restore ecosystems and strengthen natural carbon sinks.</p>
Waste Management	<ul style="list-style-type: none"> Circular Economy 	<p>C.P. Group is committed to minimizing the environmental impact of waste by advancing toward its goal of becoming a Zero Waste to Landfill organization. This ambition reflects the Group's broader efforts to create a circular economy and promote sustainable resource use across its value chain. A key focus of this commitment is reducing waste generation at the source. This is achieved through process optimization, efficiency improvements, and the integration of innovative solutions that help eliminate unnecessary waste before it is created. The Group actively invests in research and development to design cleaner processes, enhance material efficiency, and explore new technologies that prevent waste generation in both production and post-consumption phases. Waste segregation systems have been implemented across operations to ensure that recyclable materials are properly sorted and recovered for reuse. To complement source reduction and recycling efforts, C.P. Group is expanding its use of advanced waste treatment technologies. These include composting, anaerobic digestion, and waste-to-energy systems that not only divert waste from landfills but also generate valuable outputs such as biogas, renewable energy, and organic fertilizer.</p>



Management Approach for Significant Issues

TOPIC	C.P. GROUP MATERIALITY TOPIC	MANAGEMENT APPROACH
Labor Practices	<ul style="list-style-type: none"> Human Rights and Labor Practice 	<p>C.P. Group values its employees and workers across the supply chain as the driving force behind its mission and long-term sustainability goals. To foster a positive and ethical work environment, the Group ensures fair treatment, safe working conditions, and equal opportunities for all. Compliance with labor laws and standards is closely monitored through regular internal assessments, ensuring that workplace practices remain aligned with the Group's commitment to responsible business conduct. Moreover, the Group implements a wide range of programs to support physical and mental health, encourage work-life balance, and enhance employee satisfaction. This includes safety training, access to mental health resources, and initiatives that promote a supportive and respectful workplace culture. C.P. Group also actively promotes diversity, equity, and inclusion (DEI) across all levels of the organization. Through clear policies and continuous engagement, the Group works to ensure that all individuals, regardless of gender, age, background, or ability have the opportunity to grow and thrive. Efforts to increase representation of diverse groups, foster inclusive leadership, and promote belonging are embedded into recruitment, development, and performance systems.</p>
Human Rights	<ul style="list-style-type: none"> Human Rights and Labor Practice 	<p>C.P. Group recognizes that respecting and protecting human rights is fundamental to sustainable business. The Group has developed a comprehensive management approach to ensure that human rights principles are upheld across all operations and throughout the supply chain. This approach is guided by clear policies and guidelines that are aligned with internationally recognized human rights standards. Oversight is provided by a dedicated team responsible for driving human rights implementation across all business units. Collaboration with external stakeholders—including NGOs, human rights experts, and government bodies helps to enhance transparency, build mutual understanding, and strengthen due diligence efforts. To ensure accessibility and accountability, the Group provides grievance mechanisms that are open to all stakeholder groups, enabling concerns to be raised and addressed promptly and fairly. Awareness and education are also key components of our approach. C.P. Group conducts regular training programs for employees and suppliers to deepen their understanding of human rights and ensure compliance with relevant standards. In addition, periodic audits and inspections are carried out to monitor adherence and identify areas for improvement. As part of our long-term commitment, C.P. Group has set a clear target: all business units within the Group, along with all Tier-1 suppliers, must undergo a human rights impact assessment. This proactive approach allows the Group to identify, prevent, and mitigate potential risks reinforcing our commitment to ethical, responsible, and inclusive business practices.</p>
Occupational Health and Safety	<ul style="list-style-type: none"> Human Rights and Labor Practice 	<p>C.P. Group places the highest priority on occupational health and safety (OHS) to protect all employees and workers across its wide-ranging operations. A safe work environment is essential not only for individual well-being but also for the long-term sustainability of the business. To ensure workplace safety, the Group has established a comprehensive OHS management system that aligns with both local and international standards. This system includes regular and thorough risk assessments designed to identify potential hazards before they escalate. When risks are identified, immediate corrective actions are taken to prevent incidents and reduce exposure to harm. Education and training are fundamental to this effort. All employees and workers receive ongoing safety training and participate in awareness programs that help embed a strong safety culture throughout the organization. These initiatives ensure that everyone understands their roles in maintaining a safe and compliant workplace. To continuously strengthen safety performance, the Group conducts regular safety audits and inspections. These evaluations are critical for monitoring compliance, identifying gaps, and reinforcing best practices. C.P. Group is committed to achieving a zero-accident workplace.</p>



Management Approach for Significant Issues

TOPIC	C.P. GROUP MATERIALITY TOPIC	MANAGEMENT APPROACH
Education & Training	<ul style="list-style-type: none"> Education and Inequality Reduction Human Capital Development 	<p>C.P. Group places strong emphasis on education and continuous learning as a foundation for personal growth, organizational success, and community development. The Group is committed to strengthening the skills and capabilities of its workforce while expanding access to education for people in the wider society. Within the organization, the Group actively identifies skill gaps and addresses them through targeted training programs. This includes onboarding programs for new employees, as well as technical training, certifications, and professional development for existing staff. Regular workshops and seminars are also conducted to ensure employees remain current with evolving industry trends and best practices. Beyond technical training, the Group is focused on building leadership capabilities and nurturing future leaders. Comprehensive development programs are in place to strengthen managerial skills, strategic thinking, and innovation, equipping employees to take on greater responsibilities as the organization grows. C.P. Group also extends its commitment to education beyond the workplace. Through community engagement and development initiatives, the Group supports access to education and training opportunities for underrepresented and disadvantaged groups. These efforts aim to reduce educational inequality, foster lifelong learning, and contribute to a more inclusive and empowered society.</p>
Innovation Management	<ul style="list-style-type: none"> Innovation 	<p>C.P. Group views innovation as a key enabler of long-term growth and sustainability. To build a future-ready organization, the Group is committed to creating a strong foundation for innovation through strategic investments in research and development (R&D), digital transformation, and cross-sector collaboration. The Group fosters an environment where innovation can thrive by encouraging collaboration across departments and empowering employees at all levels to contribute ideas and creative solutions. This inclusive approach ensures that innovation is not limited to specific teams but embedded into the culture of the organization. Partnerships also play a critical role in advancing innovation. C.P. Group actively collaborates with universities, research institutions, and technology providers to access cutting-edge knowledge and co-develop solutions that address emerging challenges and opportunities. In line with its digital transformation agenda, the Group is investing in advanced technologies such as artificial intelligence (AI), big data analytics, and the Internet of Things (IoT). These technologies enhance the Group's ability to innovate across products, services, and operations delivering better outcomes for customers, stakeholders, and the environment.</p>
Supply Chain Management	<ul style="list-style-type: none"> Responsible Supply Chain Management 	<p>C.P. Group places great importance on responsible and sustainable supply chain management as a key pillar of its long-term business strategy. A well-managed supply chain not only strengthens operational resilience but also supports the Group's commitment to ethical business conduct and environmental stewardship. To ensure high standards throughout the value chain, the Group has established clear and rigorous criteria for supplier selection. Moreover, supplier assessments are regularly conducted to evaluate compliance, manage short-term disruptions, and identify areas for improvement. These assessments allow the Group to work collaboratively with suppliers on tailored improvement plans, building capability while ensuring accountability. In parallel with supplier engagement, C.P. Group is advancing strategic initiatives to enhance supply chain sustainability and resilience. This includes investment in technology to improve supply chain visibility, traceability, and data analytics, empowering the organization to monitor performance and respond proactively to risks and disruptions. Collaboration is also central to the Group's supply chain strategy. C.P. Group works closely with suppliers, industry peers, and experts to co-develop sustainable sourcing practices, implement circular economy models, and reduce carbon emissions across the supply chain.</p>



Management Approach for Significant Issues

TOPIC	C.P. GROUP MATERIALITY TOPIC	MANAGEMENT APPROACH
Food Security	<ul style="list-style-type: none"> Food Security & Access to Nutrition 	<p>C.P. Group recognizes food security as a critical global challenge and addresses it through a multi-dimensional approach that spans food safety, sustainable agriculture, and equitable access to nutrition. The Group ensures product quality and safety through strict standards while supporting local producers and partnering with community organizations to deliver food to vulnerable groups. To strengthen resilience, the Group conducts food security risk assessments and develops contingency plans to mitigate disruptions. C.P. Group also promotes sustainable agriculture by investing in practices such as precision farming, organic methods, and efficient water use. Research and development efforts focus on improving crop resilience, reducing food waste, and enhancing productivity. Beyond production, the Group supports nutrition education to promote healthy eating habits and collaborates with stakeholders to improve community awareness. Investments are also made in climate-resilient agriculture, storage, and distribution infrastructure, while policy advocacy helps foster long-term food system sustainability. Through these efforts, C.P. Group advances its mission to ensure access to safe, nutritious, and sustainable food for all.</p>





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