



Guidance on
ESG Metrics by
Industry Group

Industry Group:

Agro & Food Industry

The Stock Exchange of Thailand



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Introduction

The reporting of information is an important process that enhances an organization's transparency and credibility with investors. Information regarding Environmental, Social, and Governance (ESG) performance has garnered significant interest, in addition to purely financial information. ESG-related information is considered vital as it has an increasing effect on investors' decisions. This is due to the growing intensity and complexity of environmental and social issues, which lead to risks in current business operations. Various industries face unique challenges due to the differing nature of their business operations. Therefore, the disclosure of business information needs to encompass details concerning risks and operational efficiencies that address the ESG issues specific to each industry group.

The Stock Exchange of Thailand (SET) prepared this Guidance on ESG Metrics for the Agro & Food Industry group to be used in conjunction with the Sustainability Reporting Guide for Listed Companies. This guidance describes the sustainability indicators of the Agro & Food Industry group, consisting of 2 parts as follows:

Part 1 describes the details of the indicators for the Agro & Food Industry group. This includes explaining the significance of the indicators, providing guidelines for reporting based on these indicators, and illustrating their connection with an international sustainability reporting framework—the GRI Standards and the Sustainable Development Goals (SDGs).

Part 2 presents summary tables that illustrate examples of performance based on annual indicators. These tables provide information that can be compared on a yearly basis and demonstrate the continuity of operations over time.


Listed companies should use this guidance in conjunction with the Sustainability Reporting Guide for Listed Companies to prepare sustainability reports categorized by industry group and business sector. This guidance can serve as both a tool and a checklist for monitoring performance within an organization and facilitating its continuous improvement. This approach will enrich the quality of sustainability information disclosure and reporting, aligning them with the current interests and needs of stakeholders.

Business Sector:

Agribusiness





Environmental Dimension			
			
Code	ESG Indicators	GRI Standards	SDGs
AGR-E1 Food Waste Management			
AGR-E1.1	Policy and guidelines regarding food waste management	Disclosure 306-2	Goal 12: Responsible Consumption and Production
AGR-E1.2	Weight of all food waste classified by management approaches, such as: <ul style="list-style-type: none"> - Weight of food waste disposed by landfill - Weight of food waste disposed of through incineration - Weight of food waste used to make fertilizer - Weight of food waste that is disposed of by other means 	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	Goal 12: Responsible Consumption and Production
AGR-E1.3	Weight of leftover food utilized for other purposes before disposal, such as: <ul style="list-style-type: none"> - Weight of leftover food that is donated - Weight of leftover food processed into new products - Weight of leftover food used as animal feed 	-	Goal 12: Responsible Consumption and Production
<p>Rationale</p> <ul style="list-style-type: none"> • Information on food waste management reflects responsibility for environmental impacts and efficiency in managing leftover food from consumption in the business process in a cost-effective manner. This is achieved by utilizing it in other purposes before discarding, thereby reducing environmental impacts and disposal costs, and creating added value for the business. 			
<p>Reporting Approach</p> <p>A company should report the following information:</p> <ul style="list-style-type: none"> • Key summary of policy and guidelines for cost effective food management in various business activities. • Management plans, monitoring method, and evaluation of the implementation of cost-effective food management in various business activities. • Total weight of food waste in kilograms. 			

- Weight of food waste categorized by disposal methods, such as:

Waste Management	Weight of Food Waste (Kilograms)
Landfill	
Incineration	
Using waste to make fertilizer	
Others	

- Weight of leftover food utilized for other purposes before disposal, such as:

Management Approach	Weight of Leftover Food (Kilograms)
Donation	
Processing into new products	
Using waste used as animal feed	
Others	

Code	ESG Indicators	GRI Standards	SDGs
AGR-E2 Biodiversity and Cessation of Deforestation			
AGR-E2.1	Policy and guidelines regarding the conservation of biodiversity and cessation of deforestation, encompassing the company's business operations and supply chain	Disclosure 304-1	Goal 15: Life on Land
AGR-E2.2	Assessment of the risks and impacts on biodiversity resulting from business operations	Disclosure 304-2	Goal 15: Life on Land
AGR-E2.3	Number of the company's business areas with biodiversity conservation efforts	Disclosure 304-1	Goal 15: Life on Land
AGR-E2.4	Number of forest areas conserved under the company's care	Disclosure 304-1	Goal 15: Life on Land
AGR-E2.5	Diversity conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land
AGR-E2.6	Forest conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land

Rationale

- Information on the company’s efforts to conserve biodiversity and cease deforestation reflects its commitment to achieving a balance, abundance, and environmental impact reduction from its business operations. The integrity of the ecosystem and forest areas is a crucial mechanism for absorbing carbon dioxide and mitigating the effects of climate change.

Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines regarding biodiversity conservation and deforestation cessation, encompassing the company’s business processes and supply chain. These policy and guidelines should align with laws, regulations, and directives enforced by regulatory agencies, as well as conform to standards related to biodiversity conservation, such as IRIS metrics (biodiversity assessment) by the Global Impact for Investing Network (GIIN), etc.
- Summary of the assessment of risks and impacts on biodiversity, such as natural characteristics, plant species, wildlife species, water source quality, and natural water catchment areas, etc.
- Total business areas of the company that is actively monitored for biodiversity conservation, measured in square meters.
- Forest areas that the company manages and continuously monitors for conservation, measured in square meters.
- Summary of biodiversity and forest areas conservation plans or projects in the company’s business operations, along with explanations of outcomes and achievements through project implementation, such as the percentage increase in green areas or the rate of greenhouse gas absorption, etc.
- Additional reference:
 - IRIS metrics (O15929) refer to the standards for biodiversity impact assessment by the Global Impact for Investing Network (GIIN).

Code	ESG Indicators	GRI Standards	SDGs
AGR-E3 Genetically Modified and Gene Edited Food Ingredients			
AGR-E3.1	Policy and measures regarding agricultural products and food ingredients obtained from genetic modification and gene editing	G4-DMA*	Goal 2: Zero Hunger
AGR-E3.2	Income from agricultural products and food products obtained from genetic modification and gene editing	G4-DMA*	Goal 2: Zero Hunger
AGR-E3.3	Process and inspection results of plant varieties or food ingredients obtained from genetic modification and gene editing	G4-DMA*	Goal 2: Zero Hunger

* Indicators according to GRI G4 Sector Disclosures

Rationale

- Information on Genetically Modified Organisms (GMOs) reflects the use of genetic engineering technology in the production of agricultural products and food ingredients. The company must establish a transparent process for inspecting and disclosing information regarding health risks and environmental impacts resulting from the use of GMOs ingredients. This is to provide consumers with the information necessary to make informed decisions when purchasing products.

Reporting Approach

A company should report the following information:

- Summary of policy and measures regarding agricultural products and food ingredients obtained from genetic modification and gene editing.
- Income from agricultural products and food products obtained from genetic modification and gene editing in the past year, measured in baht.
- Summary of process and inspection results of plant varieties or food ingredients obtained from genetic modification and gene editing, which are achieved transparently, including informing the consumers channels for disclosing information on health risks and impacts on the natural ecosystem from the use of GMOs food ingredients.

Code	ESG Indicators	GRI Standards	SDGs
AGR-E4 Climate Change Risks			
AGR-E4.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal13: Climate Action
AGR-E4.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal13: Climate Action

Rationale

- Information on risks and adaptation measures in response to climate change reflects the company's efforts to mitigate impacts of these risks and enhance business opportunities arising from such risks. Furthermore, it showcases the management's preparedness and adaptability of the business during emergency situations caused by natural disasters, which can significantly affect business operations. Examples are droughts, floods, sea level changes, and extreme weather conditions. These events impact production factors, land allocation, transportation, etc.

Reporting Approach

A company should report the following information:

- Risk factors arising from climate change and significantly impacting business operations, such as:
 - Examples of physical risks, such as impacts on businesses from changes in sea levels, atmospheric temperatures, natural freshwater sources, storm occurrences, forest fires, and impact on employee health due to increased exposure to high temperatures and heat radiation, etc.
 - Examples of regulatory risks include international laws and agreements that require businesses to be accountable for greenhouse gas emissions through taxation mechanisms, which consequently lead to significantly higher production costs, etc.
 - Other examples of risks, such as changes in the energy industry, the increasing demand for environmentally friendly technologies, products, and services, which leads to continuous environmental trends, etc.
- Quantitative and qualitative targets to prepare the business for climate change.
- Plans and measures to mitigate risks from climate change. Examples are as follows:
 - Utilizing clean energy or renewable energy sources that do not emit greenhouse gases.
 - Increasing energy efficiency by using less resources.
 - Carbon offsetting.

Social Dimension



Code	ESG Indicators	GRI Standards	SDGs
AGR-S1 Responsibility to Consumers			
AGR-S1.1	Risk assessment in raw materials and products that may have an impact on the health and safety of consumers	Disclosure 416-1	Goal 12: Responsible Consumption and Production
AGR-S1.2	Number of incidents or complaints relating to impact on health or safety from the consumption of products, along with remediation and mitigation measures	Disclosure 416-2	Goal 12: Responsible Consumption and Production

Rationale

- Information on consumer safety reflects business’s responsibility in caring for and safeguarding consumer rights, ensuring their safety regarding products and services, and instilling confidence in customers/consumers by having measures in place for incidents related to health impact or product safety concerns.

Reporting Approach

A company should report the following information:

- Information about the results of risk assessment in raw materials and products that may have an impact on the health and safety of consumers, along with specifying risk prevention measures and disclosing information that consumers should be aware of, such as serving units, ingredient information for people with food allergies, etc.
- Number of incidents or complaints relating to impact on health or safety from the consumption of products, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
AGR-S2 Respecting Diversity and Equality			
AGR-S2.1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
AGR-S2.2	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
AGR-S2.3	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	Disclosure 406-1	Goal 8: Decent Work and Economic Growth

Rationale

- Information on the respect of diversity and equality reflects the diversity of employees within the organization and the efforts to protect the rights and equality of employees, without discrimination.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding the respect for diversity and equality within the organization and the supply chain without discrimination based on gender, age, nationality, disability, religion, etc. Additionally, the company should demonstrate that it has monitoring mechanisms in place to ensure continuous adherence to this policy.

- Employee statistics categorized by gender and nationality.

Nationality	Total Number of Employees (People)		Number of Disabled Employees (People)	
	Female	Male	Female	Male
Thai				
Burmese				
Cambodian				
Laotian				
Others				

- Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
AGR-S3 Promotion of Female Workforce			
AGR-S3.1	Policy and guidelines related to promoting gender equality in the workplace	Disclosure 405-1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth
AGR-S3.2	Number of female employees categorized by employment level: - Senior management level - Management level - Staff level	Disclosure 405-1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth

Rationale

- Information on promoting the female workforce within the workplace reflects the creation of equal opportunities for professional growth among personnel in the company, without gender-based discrimination.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.

- Number of female employees categorized by employment level.

Employment Level	Total Number of Employees (People)	
	Female	Male
Senior management level		
Management level		
Staff level		

Code	ESG Indicators	GRI Standards	SDGs
AGR-S4 Combating Child Labor			
AGR-S4.1	Policy and guidelines regarding combating child labor within the organization	Disclosure 408-1	Goal 8: Decent Work and Economic Growth
AGR-S4.2	Policy and guidelines regarding combating child labor within the supply chain	Disclosure 408-1	Goal 8: Decent Work and Economic Growth
AGR-S4.3	Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures	Disclosure 408-1	Goal 8: Decent Work and Economic Growth

Rationale

- Information on combating child labor demonstrates the intention and efforts to prevent and safeguard against violations of human rights related to child labor, both within the organization and the supply chain. In the event of incidents or complaints related to the aforementioned issues, it may impact the organization's reputation and trade.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines that demonstrate the company's commitment to combat child labor or employ child workers, defined as individuals below the age of fifteen according to the definition by the International Labor Organization (ILO).
- Scope of policy or guidelines to combat child labor or employ child workers, covering business operations both within the organization and across the supply chain.
- Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures.

Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
AGR-G1 Consumer Health and Safety			
AGR-G1.1	Policy and measures on management in safe agricultural raw materials and products	G4-FP5*	Goal 2: Zero Hunger
AGR-G1.2	Percentage of agricultural products or produce that has been certified to meet food safety standards	G4-FP5*	Goal 2: Zero Hunger

Rationale

- Information on the health and safety of consumers is the heart of the agriculture and food industry, as they directly affect people’s quality of life in society. The absence of effective management following established standards can pose risks to the business, potentially resulting in product recalls and the need for compensation, which, in turn, can impact costs, exports, and the business’s overall competitiveness.

Reporting Approach

A company should report the following information:

- Summary of policy and measures on management in safe agricultural raw materials and products to showcase the company’s commitment to product safety and cleanliness, throughout the production process to product delivery to customers, and to specify the standards that the company adheres to as guidelines, such as GAP, GHP, HACCP, ISO 22000, FSSC, etc.
- Percentage of agricultural products or produce that has been certified to meet food safety standards, calculated from the weight of the products produced by the company, as follows:

$$\text{Percentage of agricultural products or produce that has been certified to food safety standards} = \frac{\text{Total weight of agricultural products or produce that has been certified to food safety standards}}{\text{Total weight of all products produced}} \times 100$$

- Additional references:
 - Good Agriculture Practices (GAP): Agricultural standards in Thailand by the Ministry of Agriculture and Cooperatives.
 - Good Hygiene Practice and Hazard Analysis and Critical Control Point (GHP HACCP): by the British Standards Institution.
 - ISO 22000: Food safety management system by the International Standardization Organization (ISO).
 - Food Safety System Certification (FSSC): Food safety standard system for food production by the Foundation for Food Safety Certification.

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
AGR-G2 Health and Nutritional Products			
AGR-G2.1	Policy and guidelines regarding research and development of health and nutritional products	G4-FP7*	Goal 2: Zero Hunger
AGR-G2.2	Income from health and nutritional products for <u>at-risk consumers</u> , such as low-sodium, sugar-free, and trans-fat-free products, etc.	G4-FP7*	Goal 2: Zero Hunger
AGR-G2.3	Income from health and nutritional products for <u>consumers seeking to increase their nutrient intake</u> , such as dietary supplements, vitamins, dietary fiber, minerals, etc.	G4-FP7*	Goal 2: Zero Hunger
AGR-G2.4	Percentage of products with nutritional labelling	G4-FP7*	Goal 2: Zero Hunger

Rationale

- Information on health and nutritional products reflects efforts in researching and developing innovations in agricultural and food products, considering the health benefits and nutritional value for consumers. Furthermore, this information helps create opportunities for competition and enhances the value of products that meet current consumer demands.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding research and development of health and nutritional products.
- Income from health and nutritional products for at-risk consumers, such as low sodium products, no sugar, no trans-fat, etc. in the past year with units in baht.
- Income from health and nutritional products for consumers seeking to increase their nutrient intake, such as dietary supplements, vitamins, dietary fiber, minerals, etc., with units in baht.
- Percentage of products with nutritional labels, specifying information about the types and quantities of nutrients based on the product categories produced by the company.

$$\text{Percentage of products with nutritional labelling} = \frac{\text{Total products with nutritional labelling}}{\text{Total products}} \times 100$$

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
AGR-G3 Sustainable Sourcing of Raw Materials			
AGR-G3.1	Policy and guidelines regarding sustainable sourcing of raw materials according to international standards	G4-FP2*	Goal 12: Responsible Consumption and Production
AGR-G3.2	Percentage of raw materials and agricultural products sourced from responsible sources	G4-FP2*	Goal 12: Responsible Consumption and Production
AGR-G3.3	Policy and guidelines related to animal welfare principles that encompass activities of the company and its suppliers	G4-FP10*	Goal 12: Responsible Consumption and Production
AGR-G3.4	Percentage of products from <u>land animals</u> certified to animal welfare standards	G4-FP9*	Goal 12: Responsible Consumption and Production
AGR-G3.5	Percentage of products from <u>aquatic animals</u> certified to sustainable fishing standards	G4-FP2*	Goal 12: Responsible Consumption and Production

Rationale

- Information about sustainable sourcing of raw materials reflects responsible supply chain management and the promotion of sustainable raw material usage, with a focus on delivering high-quality products, taking responsibility for society and the environment to enhance the business’s opportunities and maintain competitive potential.

Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines regarding sustainable raw material sourcing according to international standards, such as the Roundtable on Sustainable Palm Oil (RSPO), and Good Agriculture Practice (GAP), etc. This is to demonstrate collaboration with suppliers in protecting against and not supporting the use of agricultural areas that impact the environment and ecosystems, such as forest invasion, pesticide use, etc. In addition, the company should provide information about raw materials certified to various standards. For example:

Raw Materials	Certified Standards	Percentage of Production Volume	Percentage of Purchase Volume Compared to Total Raw Material Purchases
Palm oil			
Grains (such as rice, beans, corn, etc.)			
Sugar			
Coffee			
Other agricultural raw materials			

* Indicators according to GRI G4 Sector Disclosures

- Percentage of raw materials and agricultural products sourced from responsible sources, with the calculation method as follows:

$$\text{Percentage of raw materials and agricultural products that are responsibly sourced} = \frac{\text{Total weight of raw materials and agricultural products that are responsibly sourced}}{\text{Total weight of raw materials and agricultural products}} \times 100$$

- Key summary of policy and guidelines regarding animal welfare principles that relate to the quality and safety of food in the supply chain. This includes ethical practices in animal husbandry, oversight, communication, and staff training to raise awareness of these issues, as well as providing information on products certified to various standards. For example:

Animal Products	Certified Standards	Percentage of Production Volume	Percentage of Purchase Volume Compared to Total Animal Products Purchases
Products from cows			
Products from pigs			
Products from poultry			
Products from aquatic animals			
Products from other animals			

- Percentage of products from land animals certified to animal welfare standards, such as the Sixth Business Benchmark on Farm Animal Welfare (BBFAW), etc., is calculated as follows:

$$\text{Percentage of products from land animals certified to animal welfare standards} = \frac{\text{Total weight of products from land animals certified to animal welfare standards}}{\text{Total weight of products from land animals}} \times 100$$

- Percentage of products from aquatic animals certified to sustainable fishing standards, such as Marine Stewardship Council Fisheries Standard (MSC) and Aquaculture Stewardship Council (ASC), etc. The calculation method is as follows:

$$\text{Percentage of products from aquatic animals certified to sustainable fishing standards} = \frac{\text{Total weight of products from aquatic animals certified to sustainable fishing standards}}{\text{Total weight of products from aquatic animals}} \times 100$$

- Additional references:
 - Roundtable on Sustainable Palm Oil (RSPO) – Sustainable palm oil production standard.
 - Bonsucro – Sustainable sugarcane production standard.
 - Organic Agriculture Certification Thailand – Organic agriculture standard in Thailand.
 - Good Agriculture Practices (GAP) – Agriculture standard applied in Thailand by the Ministry of Agriculture and Cooperatives.
 - Marine Stewardship Council Fisheries Standard (MSC) – Global sustainable fisheries standard.
 - Aquaculture Stewardship Council (ASC) – Global aquaculture standard.

Performance Summary:

ESG Metrics – Agribusiness Sector

Environmental Dimension E							
Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
AGR-E1 Food Waste Management							
AGR-E1.1	Disclosure 306-2	Policy and guidelines regarding food waste management	Yes/No				
AGR-E1.2	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	Total weight of all food waste	Kilograms				
		- Weight of food waste disposed by landfill	Kilograms				
		- Weight of food waste disposed of through incineration	Kilograms				
		- Weight of food waste used to make fertilizer	Kilograms				
		- Weight of food waste that is disposed of by other means	Kilograms				
AGR-E1.3	-	Total weight of leftover food utilized for other purposes	Kilograms				
		- Weight of leftover food that is donated	Kilograms				
		- Weight of leftover food processed into new products	Kilograms				
		- Weight of leftover food used as animal feed	Kilograms				
AGR-E2 Biodiversity and Cessation of Deforestation							
AGR-E2.1	Disclosure 304-1	Policy and guidelines regarding the conservation of biodiversity and cessation of deforestation, encompassing the company's business operations and supply chain	Yes/No				
AGR-E2.2	Disclosure 304-2	Assessment of the risks and impacts on biodiversity resulting from business operations	Yes/No				
AGR-E2.3	Disclosure 304-1	Number of the company's business areas with biodiversity conservation efforts	Square meters				
AGR-E2.4	Disclosure 304-1	Number of forest areas conserved under the company's care	Square meters				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
AGR-E2.5	Disclosure 304-3	Diversity conservation plans or projects in business operations	Yes/No				
AGR-E2.6	Disclosure 304-3	Forest conservation plans or projects in business operations	Yes/No				

AGR-E3 Genetically Modified and Gene Edited Food Ingredients

AGR-E3.1	G4-DMA	Policy and measures regarding agricultural products and food ingredients obtained from genetic modification and gene editing	Yes/No				
AGR-E3.2	G4-DMA	Income from agricultural products and food products obtained from genetic modification and gene editing	Baht				
AGR-E3.3	G4-DMA	Process and inspection results of plant varieties or food ingredients obtained from genetic modification and gene editing	Yes/No				

AGR-E4 Climate Change Risks

AGR-E4.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
AGR-E4.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				

Social Dimension



Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
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AGR-S1 Responsibility to Consumers

AGR-S1.1	Disclosure 416-1	Risk assessment in raw materials and products that may have an impact on the health and safety of consumers	Yes/No				
AGR-S1.2	Disclosure 416-2	Number of incidents or complaints relating to impact on health or safety from the consumption of products, along with remediation and mitigation measures	No. of cases				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
AGR-S2 Respecting Diversity and Equality							
AGR-S2.1	Disclosure 405-1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No				
AGR-S2.2	Disclosure 405-1	Employee statistics categorized by gender and nationality		Female	Male	Female	Male
		Total employees in the company	People				
		- Thai	People				
		- Burmese	People				
		- Cambodian	People				
		- Laotian	People				
		- Others	People				
AGR-S2.3	Disclosure 406-1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases				
AGR-S3 Promotion of Female Workforce							
AGR-S3.1	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No				
AGR-S3.2	Disclosure 405-1	Number of female employees categorized by employment level		Female	Male	Female	Male
		Total employees in the company	People				
		- Senior management level	People				
		- Management level	People				
		- Staff level	People				
AGR-S4 Combating Child Labor							
AGR-S4.1	Disclosure 408-1	Policy and guidelines regarding combating child labor within the organization	Yes/No				
AGR-S4.2	Disclosure 408-1	Policy and guidelines regarding combating child labor within the supply chain	Yes/No				
AGR-S4.3	Disclosure 408-1	Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures	No. of cases				

Governance and Economic Dimension



Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
AGR-G1 Consumer Health and Safety							
AGR-G1.1	G4-FP5	Policy and measures on management in safe agricultural raw materials and products	Yes/No				
AGR-G1.2	G4-FP5	Percentage of agricultural products or produce that has been certified to meet food safety standards	%				
AGR-G2 Health and Nutritional Products							
AGR-G2.1	G4-FP7	Policy and guidelines regarding research and development of health and nutritional products	Yes/No				
AGR-G2.2	G4-FP7	Income from health and nutritional products for <u>at-risk consumers</u> , such as low-sodium, sugar-free, and trans-fat-free products, etc.	Baht				
AGR-G2.3	G4-FP7	Income from health and nutritional products for <u>consumers seeking to increase their nutrient intake</u> , such as dietary supplements, vitamins, dietary fiber, minerals, etc.	Baht				
AGR-G2.4	G4-FP7	Percentage of products with nutritional labelling	%				
AGR-G3 Sustainable Sourcing of Raw Materials							
AGR-G3.1	G4-FP2	Policy and guidelines regarding sustainable sourcing of raw materials according to international standards	Yes/No				
AGR-G3.2	G4-FP2	Percentage of raw materials and agricultural products sourced from responsible sources	%				
AGR-G3.3	G4-FP10	Policy and guidelines related to animal welfare principles that encompass activities of the company and its suppliers	Yes/No				
AGR-G3.4	G4-FP9	Percentage of products from <u>land animals</u> certified to animal welfare standards	%				
AGR-G3.5	G4-FP2	Percentage of products from <u>aquatic animals</u> certified to sustainable fishing standards	%				





Business Sector:

Food & Beverage





Environmental Dimension



Code	ESG Indicators	GRI Standards	SDGs
FBE-E1 Food Waste Management			
FBE-E1.1	Policy and guidelines regarding food waste management	Disclosure 306-2	Goal 12: Responsible Consumption and Production
FBE-E1.2	Weight of all food waste classified by management approaches, such as: - Weight of food waste disposed by landfill - Weight of food waste disposed of through incineration - Weight of food waste used to make fertilizer - Weight of food waste that is disposed of by other means	Disclosure 306-3	Goal 12: Responsible Consumption and Production
		Disclosure 306-4	
		Disclosure 306-5	
FBE-E1.3	Weight of leftover food utilized for other purposes before disposal, such as: - Weight of leftover food that is donated - Weight of leftover food processed into new products - Weight of leftover food used as animal feed	-	Goal 12: Responsible Consumption and Production

Rationale

- Information on food waste management reflects responsibility for environmental impacts and efficiency in managing leftover food from consumption in the business process in a cost-effective manner. This is achieved by utilizing it in other purposes before discarding, thereby reducing environmental impacts and disposal costs, and creating added value for the business.

Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines for cost effective food management in various business activities.
- Management plans, monitoring method, and evaluation of the implementation of cost-effective food management in various business activities.
- Total weight of food waste in kilograms.

- Weight of food waste categorized by disposal methods, such as:

Waste Management	Weight of Food Waste (Kilograms)
Landfill	
Incineration	
Using waste to make fertilizer	
Others	

- Weight of leftover food utilized for other purposes before disposal, such as:

Management Approach	Weight of Leftover Food (Kilograms)
Donation	
Processing into new products	
Using waste used as animal feed	
Others	

Code	ESG Indicators	GRI Standards	SDGs
FBE-E2 Biodiversity and Cessation of Deforestation			
FBE-E2.1	Policy and guidelines regarding the conservation of biodiversity and cessation of deforestation, encompassing the company's business operations and supply chain	Disclosure 304-1	Goal 15: Life on Land
FBE-E2.2	Assessment of the risks and impacts on biodiversity resulting from business operations	Disclosure 304-2	Goal 15: Life on Land
FBE-E2.3	Number of the company's business areas with biodiversity conservation efforts	Disclosure 304-1	Goal 15: Life on Land
FBE-E2.4	Number of forest areas conserved under the company's care	Disclosure 304-1	Goal 15: Life on Land
FBE-E2.5	Diversity conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land
FBE-E2.6	Forest conservation plans or projects in business operations	Disclosure 304-3	Goal 15: Life on Land

Rationale

- Information on the company’s efforts to conserve biodiversity and cease deforestation reflects its commitment to achieving a balance, abundance, and environmental impact reduction from its business operations. The integrity of the ecosystem and forest areas is a crucial mechanism for absorbing carbon dioxide and mitigating the effects of climate change.

Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines regarding biodiversity conservation and deforestation cessation, encompassing the company’s business processes and supply chain. These policy and guidelines should align with laws, regulations, and directives enforced by regulatory agencies, as well as conform to standards related to biodiversity conservation, such as IRIS metrics (biodiversity assessment) by the Global Impact for Investing Network (GIIN), etc.
- Summary of the assessment of risks and impacts on biodiversity, such as natural characteristics, plant species, wildlife species, water source quality, and natural water catchment areas, etc.
- Total business areas of the company that is actively monitored for biodiversity conservation, measured in square meters.
- Forest areas that the company manages and continuously monitors for conservation, measured in square meters.
- Summary of biodiversity and forest areas conservation plans or projects in the company’s business operations, along with explanations of outcomes and achievements through project implementation, such as the percentage increase in green areas or the rate of greenhouse gas absorption, etc.
- Additional reference:
 - IRIS metrics (O15929) refer to the standards for biodiversity impact assessment by the Global Impact for Investing Network (GIIN).

Code	ESG Indicators	GRI Standards	SDGs
FBE-E3 Genetically Modified and Gene Edited Food Ingredients			
FBE-E3.1	Policy and measures regarding agricultural products and food ingredients obtained from genetic modification and gene editing	G4-DMA*	Goal 2: Zero Hunger
FBE-E3.2	Income from agricultural products and food products obtained from genetic modification and gene editing	G4-DMA*	Goal 2: Zero Hunger
FBE-E3.3	Process and inspection results of plant varieties or food ingredients obtained from genetic modification and gene editing	G4-DMA*	Goal 2: Zero Hunger

* Indicators according to GRI G4 Sector Disclosures

Rationale

- Information on Genetically Modified Organisms (GMOs) reflects the use of genetic engineering technology in the production of agricultural products and food ingredients. The company must establish a transparent process for inspecting and disclosing information regarding health risks and environmental impacts resulting from the use of GMOs ingredients. This is to provide consumers with the information necessary to make informed decisions when purchasing products.

Reporting Approach

A company should report the following information:

- Summary of policy and measures regarding agricultural products and food ingredients obtained from genetic modification and gene editing.
- Income from agricultural products and food products obtained from genetic modification and gene editing in the past year, measured in baht.
- Summary of process and inspection results of plant varieties or food ingredients obtained from genetic modification and gene editing, which are achieved transparently, including informing the consumers channels for disclosing information on health risks and impacts on the natural ecosystem from the use of GMOs food ingredients.

Code	ESG Indicators	GRI Standards	SDGs
FBE-E4 Climate Change Risks			
FBE-E4.1	Climate change risk assessment with explanation of potential impacts on business operations	Disclosure 201-2	Goal13: Climate Action
FBE-E4.2	Goals, plans, and measures to mitigate climate change risks	Disclosure 201-2	Goal13: Climate Action

Rationale

- Information on risks and adaptation measures in response to climate change reflects the company's efforts to mitigate impacts of these risks and enhance business opportunities arising from such risks. Furthermore, it showcases the management's preparedness and adaptability of the business during emergency situations caused by natural disasters, which can significantly affect business operations. Examples are droughts, floods, sea level changes, and extreme weather conditions. These events impact production factors, land allocation, transportation, etc.

Reporting Approach

A company should report the following information:

- Risk factors arising from climate change and significantly impacting business operations, such as:
 - Examples of physical risks, such as impacts on businesses from changes in sea levels, atmospheric temperatures, natural freshwater sources, storm occurrences, forest fires, and impact on employee health due to increased exposure to high temperatures and heat radiation, etc.
 - Examples of regulatory risks include international laws and agreements that require businesses to be accountable for greenhouse gas emissions through taxation mechanisms, which consequently lead to significantly higher production costs, etc.
 - Other examples of risks, such as changes in the energy industry, the increasing demand for environmentally friendly technologies, products, and services, which leads to continuous environmental trends, etc.
- Quantitative and qualitative targets to prepare the business for climate change.
- Plans and measures to mitigate risks from climate change. Examples are as follows:
 - Utilizing clean energy or renewable energy sources that do not emit greenhouse gases.
 - Increasing energy efficiency by using less resources.
 - Carbon offsetting.

Social Dimension



Code	ESG Indicators	GRI Standards	SDGs
FBE-S1 Responsibility to Consumers			
FBE-S1.1	Risk assessment in raw materials and products that may have an impact on the health and safety of consumers	Disclosure 416-1	Goal 12: Responsible Consumption and Production
FBE-S1.2	Number of incidents or complaints relating to impact on health or safety from the consumption of products, along with remediation and mitigation measures	Disclosure 416-2	Goal 12: Responsible Consumption and Production

Rationale

- Information on consumer safety reflects business’s responsibility in caring for and safeguarding consumer rights, ensuring their safety regarding products and services, and instilling confidence in customers/consumers by having measures in place for incidents related to health impact or product safety concerns.

Reporting Approach

A company should report the following information:

- Information about the results of risk assessment in raw materials and products that may have an impact on the health and safety of consumers, along with specifying risk prevention measures and disclosing information that consumers should be aware of, such as serving units, ingredient information for people with food allergies, etc.
- Number of incidents or complaints relating to impact on health or safety from the consumption of products, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
FBE-S2 Respecting Diversity and Equality			
FBE-S2.1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
FBE-S2.2	Employee information categorized by gender and nationality	Disclosure 405-1	Goal 8: Decent Work and Economic Growth
FBE-S2.3	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	Disclosure 406-1	Goal 8: Decent Work and Economic Growth

Rationale

- Information on the respect of diversity and equality reflects the diversity of employees within the organization and the efforts to protect the rights and equality of employees, without discrimination.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding the respect for diversity and equality within the organization and the supply chain without discrimination based on gender, age, nationality, disability, religion, etc. Additionally, the company should demonstrate that it has monitoring mechanisms in place to ensure continuous adherence to this policy.

- Employee statistics categorized by gender and nationality.

Nationality	Total Number of Employees (People)		Number of Disabled Employees (People)	
	Female	Male	Female	Male
Thai				
Burmese				
Cambodian				
Laotian				
Others				

- Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures.

Code	ESG Indicators	GRI Standards	SDGs
FBE-S3 Promotion of Female Workforce			
FBE-S3.1	Policy and guidelines related to promoting gender equality in the workplace	Disclosure 405-1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth
FBE-S3.2	Number of female employees categorized by employment level: - Senior management level - Management level - Staff level	Disclosure 405-1	Goal 5: Gender Equality Goal 8: Decent Work and Economic Growth

Rationale

- Information on promoting the female workforce within the workplace reflects the creation of equal opportunities for professional growth among personnel in the company, without gender-based discrimination.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines related to promoting the female workforce within the workplace.
- Female-to-male employee ratio.

- Number of female employees categorized by employment level.

Employment Level	Total Number of Employees (People)	
	Female	Male
Senior management level		
Management level		
Staff level		

Code	ESG Indicators	GRI Standards	SDGs
FBE-S4 Combating Child Labor			
FBE-S4.1	Policy and guidelines regarding combating child labor within the organization	Disclosure 408-1	Goal 8: Decent Work and Economic Growth
FBE-S4.2	Policy and guidelines regarding combating child labor within the supply chain	Disclosure 408-1	Goal 8: Decent Work and Economic Growth
FBE-S4.3	Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures	Disclosure 408-1	Goal 8: Decent Work and Economic Growth

Rationale

- Information on combating child labor demonstrates the intention and efforts to prevent and safeguard against violations of human rights related to child labor, both within the organization and the supply chain. In the event of incidents or complaints related to the aforementioned issues, it may impact the organization's reputation and trade.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines that demonstrate the company's commitment to combat child labor or employ child workers, defined as individuals below the age of fifteen according to the definition by the International Labor Organization (ILO).
- Scope of policy or guidelines to combat child labor or employ child workers, covering business operations both within the organization and across the supply chain.
- Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures.

Governance and Economic Dimension



Code	ESG Indicators	GRI Standards	SDGs
FBE-G1 Consumer Health and Safety			
FBE-G1.1	Policy and measures on management in safe agricultural raw materials and products	G4-FP5*	Goal 2: Zero Hunger
FBE-G1.2	Percentage of agricultural products or produce that has been certified to meet food safety standards	G4-FP5*	Goal 2: Zero Hunger

Rationale

- Information on the health and safety of consumers is the heart of the agriculture and food industry, as they directly affect people’s quality of life in society. The absence of effective management following established standards can pose risks to the business, potentially resulting in product recalls and the need for compensation, which, in turn, can impact costs, exports, and the business’s overall competitiveness.

Reporting Approach

A company should report the following information:

- Summary of policy and measures on management in safe agricultural raw materials and products to showcase the company’s commitment to product safety and cleanliness, throughout the production process to product delivery to customers, and to specify the standards that the company adheres to as guidelines, such as GAP, GHP, HACCP, ISO 22000, FSSC, etc.
- Percentage of agricultural products or produce that has been certified to meet food safety standards, calculated from the weight of the products produced by the company, as follows:

$$\frac{\text{Percentage of agricultural products or produce that has been certified to food safety standards}}{\text{Total weight of all products produced}} = \frac{\text{Total weight of agricultural products or produce that has been certified to food safety standards}}{\text{Total weight of all products produced}} \times 100$$

- Additional references:
 - Good Agriculture Practices (GAP): Agricultural standards in Thailand by the Ministry of Agriculture and Cooperatives.
 - Good Hygiene Practice and Hazard Analysis and Critical Control Point (GHP HACCP): by the British Standards Institution.
 - ISO 22000: Food safety management system by the International Standardization Organization (ISO).
 - Food Safety System Certification (FSSC): Food safety standard system for food production by the Foundation for Food Safety Certification.

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
FBE-G2 Health and Nutritional Products			
FBE-G2.1	Policy and guidelines regarding research and development of health and nutritional products	G4-FP7*	Goal 2: Zero Hunger
FBE-G2.2	Income from health and nutritional products for <u>at-risk consumers</u> , such as low-sodium, sugar-free, and trans-fat-free products, etc.	G4-FP7*	Goal 2: Zero Hunger
FBE-G2.3	Income from health and nutritional products for <u>consumers seeking to increase their nutrient intake</u> , such as dietary supplements, vitamins, dietary fiber, minerals, etc.	G4-FP7*	Goal 2: Zero Hunger
FBE-G2.4	Percentage of products with nutritional labelling	G4-FP7*	Goal 2: Zero Hunger

Rationale

- Information on health and nutritional products reflects efforts in researching and developing innovations in agricultural and food products, considering the health benefits and nutritional value for consumers. Furthermore, this information helps create opportunities for competition and enhances the value of products that meet current consumer demands.

Reporting Approach

A company should report the following information:

- Summary of policy and guidelines regarding research and development of health and nutritional products.
- Income from health and nutritional products for at-risk consumers, such as low sodium products, no sugar, no trans-fat, etc. in the past year with units in baht.
- Income from health and nutritional products for consumers seeking to increase their nutrient intake, such as dietary supplements, vitamins, dietary fiber, minerals, etc., with units in baht.
- Percentage of products with nutritional labels, specifying information about the types and quantities of nutrients based on the product categories produced by the company.

$$\text{Percentage of products with nutritional labelling} = \frac{\text{Total products with nutritional labelling}}{\text{Total products}} \times 100$$

* Indicators according to GRI G4 Sector Disclosures

Code	ESG Indicators	GRI Standards	SDGs
FBE-G3 Sustainable Sourcing of Raw Materials			
FBE-G3.1	Policy and guidelines regarding sustainable sourcing of raw materials according to international standards	G4-FP2*	Goal 12: Responsible Consumption and Production
FBE-G3.2	Percentage of raw materials and agricultural products sourced from responsible sources	G4-FP2*	Goal 12: Responsible Consumption and Production
FBE-G3.3	Policy and guidelines related to animal welfare principles that encompass activities of the company and its suppliers	G4-FP10*	Goal 12: Responsible Consumption and Production
FBE-G3.4	Percentage of products from <u>land animals</u> certified to animal welfare standards	G4-FP9*	Goal 12: Responsible Consumption and Production
FBE-G3.5	Percentage of products from <u>aquatic animals</u> certified to sustainable fishing standards	G4-FP2*	Goal 12: Responsible Consumption and Production

Rationale

- Information about sustainable sourcing of raw materials reflects responsible supply chain management and the promotion of sustainable raw material usage, with a focus on delivering high-quality products, taking responsibility for society and the environment to enhance the business’s opportunities and maintain competitive potential.

Reporting Approach

A company should report the following information:

- Key summary of policy and guidelines regarding sustainable raw material sourcing according to international standards, such as the Roundtable on Sustainable Palm Oil (RSPO), and Good Agriculture Practice (GAP), etc. This is to demonstrate collaboration with suppliers in protecting against and not supporting the use of agricultural areas that impact the environment and ecosystems, such as forest invasion, pesticide use, etc. In addition, the company should provide information about raw materials certified to various standards. For example:

Raw Materials	Certified Standards	Percentage of Production Volume	Percentage of Purchase Volume Compared to Total Raw Material Purchases
Palm oil			
Grains (such as rice, beans, corn, etc.)			
Sugar			
Coffee			
Other agricultural raw materials			

* Indicators according to GRI G4 Sector Disclosures

- Percentage of raw materials and agricultural products sourced from responsible sources, with the calculation method as follows:

$$\text{Percentage of raw materials and agricultural products that are responsibly sourced} = \frac{\text{Total weight of raw materials and agricultural products that are responsibly sourced}}{\text{Total weight of raw materials and agricultural products}} \times 100$$

- Key summary of policy and guidelines regarding animal welfare principles that relate to the quality and safety of food in the supply chain. This includes ethical practices in animal husbandry, oversight, communication, and staff training to raise awareness of these issues, as well as providing information on products certified to various standards. For example:

Animal Products	Certified Standards	Percentage of Production Volume	Percentage of Purchase Volume Compared to Total Animal Products Purchases
Products from cows			
Products from pigs			
Products from poultry			
Products from aquatic animals			
Products from other animals			

- Percentage of products from land animals certified to animal welfare standards, such as the Sixth Business Benchmark on Farm Animal Welfare (BBFAW), etc., is calculated as follows:

$$\text{Percentage of products from land animals certified to animal welfare standards} = \frac{\text{Total weight of products from land animals certified to animal welfare standards}}{\text{Total weight of products from land animals}} \times 100$$

- Percentage of products from aquatic animals certified to sustainable fishing standards, such as Marine Stewardship Council Fisheries Standard (MSC) and Aquaculture Stewardship Council (ASC), etc. The calculation method is as follows;

$$\text{Percentage of products from aquatic animals certified to sustainable fishing standards} = \frac{\text{Total weight of products from aquatic animals certified to sustainable fishing standards}}{\text{Total weight of products from aquatic animals}} \times 100$$

- Additional references:
 - Roundtable on Sustainable Palm Oil (RSPO) – Sustainable palm oil production standard.
 - Bonsucro – Sustainable sugarcane production standard.
 - Organic Agriculture Certification Thailand – Organic agriculture standard in Thailand.
 - Good Agriculture Practices (GAP) – Agriculture standard applied in Thailand by the Ministry of Agriculture and Cooperatives.
 - Marine Stewardship Council Fisheries Standard (MSC) – Global sustainable fisheries standard.
 - Aquaculture Stewardship Council (ASC) – Global aquaculture standard.

Performance Summary:

ESG Metrics – Food & Beverage Sector

Environmental Dimension E							
Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FBE-E1 Food Waste Management							
FBE-E1.1	Disclosure 306-2	Policy and guidelines regarding food waste management	Yes/No				
FBE-E1.2	Disclosure 306-3 Disclosure 306-4 Disclosure 306-5	Total weight of all food waste	Kilograms				
		- Weight of food waste disposed by landfill	Kilograms				
		- Weight of food waste disposed of through incineration	Kilograms				
		- Weight of food waste used to make fertilizer	Kilograms				
		- Weight of food waste that is disposed of by other means	Kilograms				
FBE-E1.3	-	Total weight of leftover food utilized for other purposes	Kilograms				
		- Weight of leftover food that is donated	Kilograms				
		- Weight of leftover food processed into new products	Kilograms				
		- Weight of leftover food used as animal feed	Kilograms				
FBE-E2 Biodiversity and Cessation of Deforestation							
FBE-E2.1	Disclosure 304-1	Policy and guidelines regarding the conservation of biodiversity and cessation of deforestation, encompassing the company's business operations and supply chain	Yes/No				
FBE-E2.2	Disclosure 304-2	Assessment of the risks and impacts on biodiversity resulting from business operations	Yes/No				
FBE-E2.3	Disclosure 304-1	Number of the company's business areas with biodiversity conservation efforts	Square meters				
FBE-E2.4	Disclosure 304-1	Number of forest areas conserved under the company's care	Square meters				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FBE-E2.5	Disclosure 304-3	Diversity conservation plans or projects in business operations	Yes/No				
FBE-E2.6	Disclosure 304-3	Forest conservation plans or projects in business operations	Yes/No				

FBE-E3 Genetically Modified and Gene Edited Food Ingredients

FBE-E3.1	G4-DMA	Policy and measures regarding agricultural products and food ingredients obtained from genetic modification and gene editing	Yes/No				
FBE-E3.2	G4-DMA	Income from agricultural products and food products obtained from genetic modification and gene editing	Baht				
FBE-E3.3	G4-DMA	Process and inspection results of plant varieties or food ingredients obtained from genetic modification and gene editing	Yes/No				

FBE-E4 Climate Change Risks

FBE-E4.1	Disclosure 201-2	Climate change risk assessment with explanation of potential impacts on business operations	Yes/No				
FBE-E4.2	Disclosure 201-2	Goals, plans, and measures to mitigate climate change risks	Yes/No				

Social Dimension



Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
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FBE-S1 Responsibility to Consumers

FBE-S1.1	Disclosure 416-1	Risk assessment in raw materials and products that may have an impact on the health and safety of consumers	Yes/No				
FBE-S1.2	Disclosure 416-2	Number of incidents or complaints relating to impact on health or safety from the consumption of products, along with remediation and mitigation measures	No. of cases				

Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FBE-S2 Respecting Diversity and Equality							
FBE-S2.1	Disclosure 405-1	Policy and guidelines regarding respecting diversity and equality within the organization and the supply chain, without discrimination based on gender, age, nationality, disability, religion, or other factors	Yes/No				
FBE-S2.2	Disclosure 405-1	Employee statistics categorized by gender and nationality		Female	Male	Female	Male
		Total employees in the company	People				
		- Thai	People				
		- Burmese	People				
		- Cambodian	People				
		- Laotian	People				
		- Others	People				
FBE-S2.3	Disclosure 406-1	Number of incidents or complaints related to violations of rights, equality, and unfair treatment of labor, along with remediation and mitigation measures	No. of cases				
FBE-S3 Promotion of Female Workforce							
FBE-S3.1	Disclosure 405-1	Policy and guidelines related to promoting gender equality in the workplace	Yes/No				
FBE-S3.2	Disclosure 405-1	Number of female employees categorized by employment level		Female	Male	Female	Male
		Total employees in the company	People				
		- Senior management level	People				
		- Management level	People				
		- Staff level	People				
FBE-S4 Combating Child Labor							
FBE-S4.1	Disclosure 408-1	Policy and guidelines regarding combating child labor within the organization	Yes/No				
FBE-S4.2	Disclosure 408-1	Policy and guidelines regarding combating child labor within the supply chain	Yes/No				
FBE-S4.3	Disclosure 408-1	Number of incidents or complaints or cases of child labor detected within the organization and the supply chain, along with remediation and mitigation measures	No. of cases				

Governance and Economic Dimension



Code	GRI Standards	ESG Indicators	Unit	Previous 3 years (e.g., 2018)	Previous 2 years (e.g., 2019)	Previous years (e.g., 2020)	Reporting year (e.g., 2021)
FBE-G1 Consumer Health and Safety							
FBE-G1.1	G4-FP5	Policy and measures on management in safe agricultural raw materials and products	Yes/No				
FBE-G1.2	G4-FP5	Percentage of agricultural products or produce that has been certified to meet food safety standards	%				
FBE-G2 Health and Nutritional Products							
FBE-G2.1	G4-FP7	Policy and guidelines regarding research and development of health and nutritional products	Yes/No				
FBE-G2.2	G4-FP7	Income from health and nutritional products for <u>at-risk consumers</u> , such as low-sodium, sugar-free, and trans-fat-free products, etc.	Baht				
FBE-G2.3	G4-FP7	Income from health and nutritional products for <u>consumers seeking to increase their nutrient intake</u> , such as dietary supplements, vitamins, dietary fiber, minerals, etc.	Baht				
FBE-G2.4	G4-FP7	Percentage of products with nutritional labelling	%				
FBE-G3 Sustainable Sourcing of Raw Materials							
FBE-G3.1	G4-FP2	Policy and guidelines regarding sustainable sourcing of raw materials according to international standards	Yes/No				
FBE-G3.2	G4-FP2	Percentage of raw materials and agricultural products sourced from responsible sources	%				
FBE-G3.3	G4-FP10	Policy and guidelines related to animal welfare principles that encompass activities of the company and its suppliers	Yes/No				
FBE-G3.4	G4-FP9	Percentage of products from <u>land animals</u> certified to animal welfare standards	%				
FBE-G3.5	G4-FP2	Percentage of products from <u>aquatic animals</u> certified to sustainable fishing standards	%				







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