



GRI CONTENT INDEX

MHP has compiled the information in this report based on its understanding of the material issues that have been identified by the Company's stakeholders. This report has been carefully developed to cover the GRI Standard topics on an issue-by-issue basis. This report is prepared in accordance with the GRI core option of the 2020 GRI Standards.

| DISCLOSURE NUMBER | DISCLOSURE TITLE | SECTION | CROSS REFERENCE OR ANSWER |
|-----------------------------|--|---|--|
| 102-1 | Name of the organisation | Corporate Governance Report | Page 116 |
| 102-2 | Activities, brands, products and services | MHP At A Glance Segment Overview | Pages 14, 23, 26 – 27 |
| 102-3 | Location of headquarters | MHP At A Glance | Page 13 |
| 102-4 | Location of operations | MHP At A Glance | Page 13 – 14 |
| 102-5 | Ownership and legal form | Financial Statements | Page 155 |
| 102-6 | Markets served | MHP At A Glance CEO's Statement | Pages 13 and 19 |
| 102-7 | Scale of the organisation | MHP At A Glance Segment Overview Business Model | Pages 10 – 14 and 20 – 31 |
| 102-8 | Information on employees and other workers | MHP's Growth Pillar 2 | Pages 63 – 71 |
| 102-9 | Supply chain | MHP's Growth Pillar 5 Corporate Governance Report | Pages 91 – 92 Pages 132 and 136 |
| 102-10 | Significant changes to the organisation and its supply chain | War In Ukraine Financial Statements | Pages 4 – 6 Page 208 |
| 102-11 | Precautionary principle or approach | Risk Management | Pages 49 – 53 |
| 102-12 | External initiatives | MHP's Growth Pillars MHP's Growth Pillar 3 | Pages 56 – 58 Page 77 |
| 102-13 | Membership of associations | | MHP is a member of Poultry Union of Ukraine, EBA, UN Global Compact. |
| STRATEGY | | | |
| 102-14 | Statement from senior decision maker | Chair's Statement CEO's Statement | Pages 15 – 19 |
| 102-15 | Key impacts, risks and opportunities | MHP's Growth Pillars | Pages 54 – 58 |
| ETHICS AND INTEGRITY | | | |
| 102-16 | Values, principles, standards and norms of behaviour | MHP's Growth Pillars | Pages 54 – 58 |
| 102-17 | Mechanisms for advice and concerns about Ethics | MHP's Growth Pillar 5 | Pages 87 – 89 |
| GOVERNANCE | | | |
| 102-18 | Governance structure | Corporate Governance Report | Pages 119 – 126 |
| 102-19 | Delegating authority | Corporate Governance Report | Pages 127 – 139 |
| 102-20 | Executive-level responsibility for economic, environmental and social topics | MHP's Growth Pillar 5 | Page 87 |



| DISCLOSURE NUMBER | DISCLOSURE TITLE | SECTION | CROSS REFERENCE OR ANSWER |
|-------------------------------|---|---|---|
| GOVERNANCE (continued) | | | |
| 102-21 | Composition of the highest governance body and its committees | Board Of Directors | Pages 119 – 121 |
| 102-23 | Chair of the highest governance body | Board Of Directors | Pages 119 – 120 |
| 102-24 | Nominating and selecting the highest governance body | Nominations And Remuneration Committee Report | Pages 133 – 134 |
| 102-25 | Conflicts of interest | Board Of Directors | Page 125 |
| 102-26 | Role of highest governance body in setting purpose, values and strategy | Board Of Directors | Page 123 |
| 102-27 | Collective knowledge of highest governance body | Board Of Directors | Pages 120 – 122 |
| 102-28 | Evaluating the highest governance body's performance | Board Of Directors | Page 125 |
| 102-29 | Identifying and managing economic, environmental and social impacts | Sustainability And International Affairs Committee Report | Pages 135 – 136 |
| 102-30 | Effectiveness of risk management processes | Audit And Risk Committee Report | Pages 127 – 132 |
| 102-31 | Review of economic environmental and social topics | Sustainability And International Affairs Committee Report | Pages 135 – 136 |
| 102-32 | Highest governance body role in sustainability reporting | Board Of Directors | Page 123 |
| 102-33 | Communicating ethical concerns | Audit And Risk Committee Report | Page 128 |
| 102-34 | Nature and total number of critical concerns | | No critical concerns recorded |
| 102-35 | Remuneration policies | Nominations And Remuneration Committee Report | Page 134 |
| 102-36 | Process for determining remuneration | Nominations And Remuneration Committee Report | Pages 133 – 134 |
| 102-37 | Stakeholders involvement in remuneration | | Not disclosed |
| 102-38 | Annual total compensation ratio | | Not disclosed |
| 102-39 | Percentage increase in annual total compensation ratio | | Not disclosed |
| STAKEHOLDER ENGAGEMENT | | | |
| 102-40 | List of stakeholder groups | MHP's Growth Pillar 1 | Pages 60 – 61 |
| 102-41 | Collective bargaining agreements | | MHP adheres to the principle of freedom of association |
| 102-42 | Identifying and selecting stakeholders | MHP's Growth Pillar 1 | Page 59 |
| 102-43 | Approach to stakeholder engagement | MHP's Growth Pillar 1 | Pages 59 – 62 |
| 102-44 | Key topics and concerns raised | MHP's Growth Pillar 1 | Pages 59 – 61 |
| REPORTING PRACTICE | | | |
| 102-45 | Entities included in the consolidated financial statements | Financial Statements | Page 155 |
| 102-46 | Defining report content and topic boundaries | | MHP has compiled the information within this report in line with the relevant regulatory standards, the GRI standard topics and its understanding of the material issues that have been identified by the Group's stakeholders. |
| 102-47 | List of the material topics | MHP At A Glance | Pages 11 – 12 |
| 102-48 | Restatements of information | | Not applicable |
| 102-49 | Changes in reporting | | MHP has chosen for the first time to produce an integrated report instead of separate annual financial and sustainability reports |
| 102-50 | Reporting period | | The year ending 31 December 2022 |



| DISCLOSURE NUMBER | DISCLOSURE TITLE | SECTION | CROSS REFERENCE OR ANSWER |
|---------------------------------------|--|--|---|
| REPORTING PRACTICE (continued) | | | |
| 102-51 | Date of most recent report | | April 2022 |
| 102-52 | Reporting cycle | | Annually |
| 102-53 | Contact point for questions regarding the report | Shareholder Information | Page 218 |
| 102-56 | External assurance | Independent Auditor's Report (excl. non-financial information and compliance with GRI Standards) | Page 143 – 148 |
| ECONOMIC PERFORMANCE | | | |
| 103-1 | Explanation of the material topic and its boundary | MHP At A Glance | Pages 10 – 14 |
| 103-2 | The management approach and its components | MHP At A Glance | Pages 10 – 14 |
| 103-3 | Evaluation of the management approach | Performance Highlights | Pages 7- 9 |
| 201-1 | Direct economic value generated and distributed | Performance Highlights | Pages 7 – 9 |
| 201-2 | Financial implications and other risks and opportunities due to climate change | TCFD Disclosures | Pages 107 – 110 |
| 201-3 | Defined benefit plan obligations and other retirement plans | Financial Statements | Pages 215 – 216 |
| 201-4 | Financial assistance received from government | | Not disclosed |
| INDIRECT ECONOMIC IMPACTS | | | |
| 103-1 | Explanation of the material topic and its boundary | MHP's Growth Pillars | Pages 56 – 58 |
| 103-2 | The management approach and its components | MHP's Growth Pillars | Pages 54 – 58 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillars 1 – 6 | Pages 59 – 106 |
| 203-1 | Infrastructure investments and services supported | MHP's Growth Pillar 3 | Pages 75 – 77 |
| 203-2 | Significant indirect economic impacts | MHP's Growth Pillars | Pages 54 – 58 |
| PROCUREMENT PRACTICES | | | |
| 103-1 | Explanation of the material topic and its boundary | MHP's Growth Pillar 5 | Page 89 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 5 | Page 89 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 5 | Page 89 |
| 204-1 | Proportion of spending on local suppliers | MHP's Growth Pillar 5 | Pages 91 – 92 |
| ANTI-CORRUPTION | | | |
| 103-1 | Explanation of the material topic and its boundary | MHP's Growth Pillar 5 | Pages 87 – 88 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 5 | Pages 87 – 88 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 5 | Page 93 |
| 205-2 | Communication and training about anti-corruption policies and procedures | MHP's Growth Pillar 5 | Pages 87 – 89 |
| 205-3 | Confirmed incidents of corruption and action taken | MHP's Growth Pillar 5 | Page 93 |
| ANTI-COMPETITIVE BEHAVIOUR | | | |
| 103-1 | Explanation of the material topic and its boundary | | MHP's approach to business conduct prohibits anti-competitive behaviour |
| 103-2 | The management approach and its components | MHP's Growth Pillar 5 | Pages 87 – 88 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 5 | Page 93 |
| 205-1 | Legal action for anti-competitive behaviour, antitrust and monopoly practices | MHP's Growth Pillar 5 | Page 93 |



| DISCLOSURE NUMBER | DISCLOSURE TITLE | SECTION | CROSS REFERENCE OR ANSWER |
|---|--|---|--|
| TAXATION | | | |
| 103-1 | Explanation of the material topic and its boundary | MHP's Growth Pillar 5 | Page 89 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 5 | Page 89 |
| 207-1 | Approach to taxation | MHP's Growth Pillar 5 | Page 89 |
| 207-2 | Tax governance, control and risk management | MHP's Growth Pillar 5 | Page 89 |
| 207-3 | Stakeholder engagement and management of concerns related to tax | | Stakeholders are encouraged to report breaches of MHP's taxation obligations using the Ethics Hotline and other communication facilities supplied for this purpose |
| ENVIRONMENTAL STANDARDS – WATER AND EFFLUENTS | | | |
| 103-1 | Explanation of the material topic and its boundary | MHP's Growth Pillars | Pages 56 – 58 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 6 | Page 102 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 6 | Pages 102 – 103 |
| 303-1 | Interactions with water a shared resource | MHP's Growth Pillar 6 | Page 102 |
| 303-2 | Management of water discharge related impacts | MHP's Growth Pillar 6 | Page 103 |
| 303-3 | Water withdrawal | MHP's Growth Pillar 6 | Page 102 |
| 303-4 | Water discharge | MHP's Growth Pillar 6 | Page 103 |
| 303-5 | Water consumption | MHP's Growth Pillar 6 | Page 102 |
| ENVIRONMENTAL STANDARDS – EMISSIONS | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars TCFD Disclosures | Pages 56 – 58 Pages 107 – 108 |
| 103-2 | The management approach and its components | TCFD Disclosures | Page 108 |
| 103-3 | Evaluation of the management approach | TCFD Disclosures | Page 108 |
| 305-1 | Direct (Scope 1) emissions | MHP's Growth Pillar 6 | Page 98 |
| 305-2 | Energy indirect (Scope 2) emissions | MHP's Growth Pillar 6 | Page 99 |
| 305-5 | Reduction of GHG emissions | TCFD Disclosures | Page 110 |
| ENVIRONMENTAL STANDARDS – WASTE | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars MHP's Growth Pillar 6 | Pages 56 – 58 Pages 95 and 104 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 6 | Pages 95 and 104 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 6 | Page 104 |
| 306-1 | Waste generation and significant waste-related impacts | MHP's Growth Pillar 6 | Page 104 |
| 306-2 | Management of waste-related impacts | MHP's Growth Pillar 6 | Pages 95 and 104 |
| 306-3 | Waste generated | MHP's Growth Pillar 6 | Page 104 |
| 306-4 | Waste diverted from disposal | MHP's Growth Pillar 6 | Page 104 |
| 306-5 | Waste directed to disposal | MHP's Growth Pillar 6 | Page 104 |
| ENVIRONMENTAL STANDARDS – ENVIRONMENTAL COMPLIANCE | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars MHP's Growth Pillar 6 | Pages 56 – 58 Pages 94 – 95 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 6 | Pages 94 – 95 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 6 | Page 97 |
| 307-1 | Non-compliance with environmental law and regulations | | No material incidents reported |



| DISCLOSURE NUMBER | DISCLOSURE TITLE | SECTION | CROSS REFERENCE OR ANSWER |
|--|--|---|--|
| ENVIRONMENTAL STANDARDS – SUPPLIER ENVIRONMENTAL ASSESSMENT | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars MHP's Growth Pillar 6 | Pages 56 – 58 Page 95 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 6 | Pages 94 – 95 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 6 | Pages 99 – 100 |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | | None noted in 2022 |
| SOCIAL STANDARDS – EMPLOYMENT | | | |
| 103-1 | Explanation of the material topic and boundary | MHP Growth Pillars MHP's Growth Pillar 2 | Pages 56 – 58 Page 63 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 2 | Page 63 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 2 | Page 74 |
| 401-1 | New employment hires and employee turnover | MHP's Growth Pillar 2 | Page 67 |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | | Not disclosed |
| 402-1 | Minimum notice periods regarding operational changes | | Two months |
| SOCIAL STANDARDS – OCCUPATIONAL HEALTH AND SAFETY | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars MHP's Growth Pillar 2 | Pages 56 – 58 Page 64 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 2 | Page 64 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 2 | Page 64 |
| 403-1 | Occupational health and safety management system | MHP's Growth Pillar 2 | Page 64 |
| 403-2 | Hazard identification risk assessment and incident investigation | MHP's Growth Pillar 2 | Page 64 |
| 403-3 | Occupational health services | MHP's Growth Pillar 2 | Pages 69 – 70 and 73 |
| 403-4 | Worker participation, consultation and communication on occupational health and safety | MHP's Growth Pillar 2 | Page 64 |
| 403-5 | Worker training on occupational health and safety | MHP's Growth Pillar 2 | Pages 64 and 71 |
| 403-6 | Promotion of worker health | MHP's Growth Pillar 2 | Page 64 |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationship | MHP's Growth Pillar 2 | Pages 64 and 69 – 74 |
| 403-8 | Workers covered by occupational health and safety management system | | MHP's occupational health and safety management system addresses all employees |
| 403-9 | Work-related injuries | MHP's Growth Pillar 2 | Page 70 |
| SOCIAL STANDARDS – TRAINING AND EDUCATION | | | |
| 103-1 | Explanation of the material topic and its boundary | MHP's Growth Pillars MHP's Growth Pillar 2 | Pages 56 – 58 Page 68 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 2 | Page 68 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 2 | Page 68 |
| 404-1 | Average hours of training per year per employee | MHP's Growth Pillar 2 | Page 71 |



| DISCLOSURE NUMBER | DISCLOSURE TITLE | SECTION | CROSS REFERENCE OR ANSWER |
|--|---|---|--|
| SOCIAL STANDARDS – TRAINING AND EDUCATION (continued) | | | |
| 404-2 | Programmes for upgrading employee skills and transition assistance programmes | MHP's Growth Pillar 2 | Page 68 |
| 404-3 | Percentage of employees receiving regular performance and career development review | | All employees receive regular performance and career development reviews |
| SOCIAL STANDARDS – DIVERSITY AND EQUAL OPPORTUNITY | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars MHP's Growth Pillar 2 | Pages 56 – 58 Page 63 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 2 | Page 63 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 2 | Page 63 |
| SOCIAL STANDARDS – DIVERSITY AND EQUAL OPPORTUNITY | | | |
| 405-1 | Diversity of governance bodies and employees | | Not disclosed |
| 405-2 | Ratio of basic salary and remuneration of women to men | | Not disclosed |
| SOCIAL STANDARDS – HUMAN RIGHTS ASSESSMENT | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars | Pages 56 – 58 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 3 | Page 75 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 3 | Page 76 |
| 412-2 | Employee training on human rights policies and procedures | MHP's Growth Pillar 3 | Page 75 |
| SOCIAL STANDARDS – LOCAL COMMUNITIES | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars | Pages 56 – 58 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 3 | Page 75 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 3 | Page 76 |
| 413-1 | Operations with local community engagement, impact assessments and development programmes | MHP's Growth Pillar 3 | Pages 76 – 77 |
| SOCIAL STANDARDS – SUPPLIER SOCIAL ASSESSMENT | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillar 5 | Page 89 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 5 | Page 89 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 5 | Pages 91 – 92 |
| 414-1 | Suppliers screened for social criteria | MHP's Growth Pillar 5 | Pages 88, 91 – 92 |
| SOCIAL STANDARDS – PUBLIC POLICY | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars | Pages 56 – 58 |
| 103-2 | The management approach and its components | Sustainability And International Affairs Committee Report | Pages 135 – 136 |
| 103-3 | Evaluation of the management approach | Sustainability And International Affairs Committee Report | Pages 135 – 136 |
| 415-1 | Political contributions | | MHP does not make political donations |



| DISCLOSURE NUMBER | DISCLOSURE TITLE | SECTION | CROSS REFERENCE OR ANSWER |
|--|---|-----------------------|---------------------------|
| SOCIAL STANDARDS – CUSTOMER HEALTH AND SAFETY | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillar 4 | Pages 78 – 79 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 4 | Pages 78 – 79 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 4 | Pages 78 – 86 |
| 416-1 | Assessment of the health and safety impacts of products and service categories | MHP's Growth Pillar 4 | Pages 78 – 86 |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | | No material incidents |
| SOCIAL STANDARDS – MARKETING AND LABELLING | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillar 4 | Page 79 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 4 | Page 79 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 4 | Page 79 |
| 417-1 | Requirements for product and service information labelling | MHP's Growth Pillar 4 | Page 79 |
| SOCIAL STANDARDS – SOCIOECONOMIC COMPLIANCE | | | |
| 103-1 | Explanation of the material topic and boundary | MHP's Growth Pillars | Pages 56 – 58 |
| 103-2 | The management approach and its components | MHP's Growth Pillar 5 | Pages 87 – 88 |
| 103-3 | Evaluation of the management approach | MHP's Growth Pillar 5 | Pages 87 – 88 |
| 419-1 | Non-compliance with laws and regulations in the socio-economic area | | No material incidents |