

# GRI CONTENT INDEX

## STATEMENT OF USE

MHP SE has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2023 with reference to the GRI Standards.

## GRI 1 USED

GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: GENERAL DISCLOSURES 2021	2-1 Organizational details	Corporate Governance Report page 111.
	2-2 Entities included in the organization's sustainability reporting	Note 1 to the Consolidated Financial Statements page 160
	2-3 Reporting period, frequency and contact point	This is an annual integrated report for the year ending 31 December 2023. Contact details can be found in Shareholder Information on page 210.
	2-4 Restatements of information	Note 2 to the Consolidated Financial Statements page 165.
	2-5 External assurance	Independent Auditor's Report pages 149 to 154.
	2-6 Activities, value chain and other business relationships	We Are MHP pages 14 and 15, Our Business Model page 16, Strategy and Purpose pages 18 to 22, Value Creation pages 23 to 27.
	2-7 Employees	MHP Growth Pillar 2 pages 65 to 75.
	2-8 Workers who are not employees	MHP Growth Pillar 2 pages 65 to 75.
	2-9 Governance structure and composition	Corporate Governance Report pages 114 to 117 and pages 122 to 123.
	2-10 Nomination and selection of the highest governance body	Corporate Governance Report page 124 and Nominations and Remuneration Committee Report pages 135 to 138.
	2-11 Chair of the highest governance body	Corporate Governance Report page 115.
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report pages 123 and 124.
	2-13 Delegation of responsibility for managing impacts	Corporate Governance Report pages 122 to 124.

GRI STANDARD	DISCLOSURE	LOCATION
	2-14 Role of the highest governance body in sustainability reporting	Audit and Risk Committee Report page 128. Sustainability and International Affairs Committee Report page 139.
	2-15 Conflicts of interest	Corporate Governance Report page 125.
	2-16 Communication of critical concerns	Audit and Risk Committee Report page 128. Sustainability and International Affairs Committee Report page 139.
	2-17 Collective knowledge of the highest governance body	Corporate Governance Report pages 115 to 119.
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report page 124.
	2-19 Remuneration policies	Nominations and Remuneration Committee Report page 138.
	2-20 Process to determine remuneration	Nominations and Remuneration Committee Report page 138.
	2-21 Annual total compensation ratio	Not disclosed.
	2-22 Statement on sustainable development strategy	MHP's Growth Pillars pages 59 to 59.
	2-23 Policy commitments	Pages 65, 72, 77, 79, 84, 85, 86 and 93.
	2-24 Embedding policy commitments	See the information within the Growth Pillar sections on pages 57 to 100.
	2-25 Processes to remediate negative impacts	See the information within the Growth Pillar sections on pages 57 to 100.
	2-26 Mechanisms for seeking advice and raising concerns	Audit and Risk Committee Report page 128 and Growth Pillar 5 page 85.
	2-27 Compliance with laws and regulations	Growth Pillar 5 pages 84 to 91.
	2-28 Membership associations	MHP is a member of Centre of CSR (Ukraine), Poultry Union of Ukraine, EBA and UCAB.
	2-29 Approach to stakeholder engagement	MHP Growth Pillar 1 pages 60 to 64.
	2-30 Collective bargaining agreements	MHP Growth Pillar 2 page 65 (MHP adheres to the principle of freedom of association).
<b>GRI 3: MATERIAL TOPICS 2021</b>		
	3-1 Process to determine material topics	Growth Pillar 1 page 60.
	3-2 List of material topics	MHP's Growth Pillars page 59.
	3-3 Management of material topics	See the information within the Growth Pillar sections on pages 57 to 100.

<b>GRI STANDARD</b>	<b>DISCLOSURE</b>	<b>LOCATION</b>
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	Key Performance Indicators pages 28 to 30 and Financial and Operational Review page 36. MHP will not be paying a dividend during the War in Ukraine.
	201-2 Financial implications and other risks and opportunities due to climate change	Risk Management page 54. Taskforce on Climate-Related Disclosures pages 102 to 104.
	201-3 Defined benefit plan obligations and other retirement plans	Note 38 to the Consolidated Financial Statements page 207.
	201-4 Financial assistance received from government	Not disclosed.
<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not disclosed.
	202-2 Proportion of senior management hired from the local community	Not disclosed.
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Growth Pillar 3 pages 76 and 77.
	203-2 Significant indirect economic impacts	See the information within the Growth Pillar sections on pages 57 to 100.
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	Growth Pillar 5 pages 88 and 89.
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Risk Management page 56 and Growth Pillar 5 page 86.
	205-2 Communication and training about anti-corruption policies and procedures	Growth Pillar 5 page 86.
	205-3 Confirmed incidents of corruption and actions taken	Growth Pillar 5 page 91.
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Growth Pillar 5 page 91.
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	Growth Pillar 5 page 87.
	207-2 Tax governance, control, and risk management	Growth Pillar 5 page 87.
	207-3 Stakeholder engagement and management of concerns related to tax	Growth Pillar 5 page 87.
	207-4 Country-by-country reporting	Not disclosed.
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	Not disclosed.
	301-2 Recycled input materials used	Growth Pillar 6 page 100.
	301-3 Reclaimed products and their packaging materials	Growth Pillar 6 page 100.

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Growth Pillar 6 page 98.
	302-2 Energy consumption outside of the organization	Growth Pillar 6 page 98.
	302-3 Energy intensity	Not disclosed.
	302-4 Reduction of energy consumption	Growth Pillar 6 page 98.
	302-5 Reductions in energy requirements of products and services	Growth Pillar 6 pages 93, 94, 96, 97, 98 and 101.
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Growth Pillar 6 page 99.
	303-2 Management of water discharge-related impacts	Growth Pillar 6 page 99.
	303-3 Water withdrawal	Growth Pillar 6 page 99.
	303-4 Water discharge	Growth Pillar 6 page 99.
	303-5 Water consumption	Growth Pillar 6 page 99.
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not applicable.
	304-2 Significant impacts of activities, products and services on biodiversity	Not disclosed.
	304-3 Habitats protected or restored	Not applicable.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable.
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Growth Pillar 6 page 96 and 97.
	305-2 Energy indirect (Scope 2) GHG emissions	Growth Pillar 6 page 97.
	305-3 Other indirect (Scope 3) GHG emissions	Not disclosed.
	305-4 GHG emissions intensity	Not disclosed.
	305-5 Reduction of GHG emissions	Growth Pillar 6 pages 93, 94, 95, 96, 97 and 101.
	305-6 Emissions of ozone-depleting substances (ODS)	Not disclosed.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not disclosed.
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Growth Pillar 6 page 100.
	306-2 Management of significant waste-related impacts	Growth Pillar 6 page 100.
	306-3 Waste generated	Growth Pillar 6 page 100.
	306-4 Waste diverted from disposal	Growth Pillar 6 page 100.
	306-5 Waste directed to disposal	Growth Pillar 6 page 100.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Growth Pillar 5 page 86 (all suppliers expected to comply).
	308-2 Negative environmental impacts in the supply chain and actions taken	No material matters noted.
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Growth Pillar 2 page 70 (turnover not disclosed).
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not disclosed.
	401-3 Parental leave	Not disclosed.
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Two months.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Growth Pillar 2 page 72.
	403-2 Hazard identification, risk assessment, and incident investigation	Growth Pillar 2 page 72.
	403-3 Occupational health services	Growth Pillar 2 pages 67, 72 and 75.
	403-4 Worker participation, consultation, and communication on occupational health and safety	Growth Pillar 2 page 72.
	403-5 Worker training on occupational health and safety	Growth Pillar 2 pages 73 and 74.
	403-6 Promotion of worker health	Growth Pillar 2 pages 67, 72 and 75.
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Growth Pillar 2 pages 67, 72 and 75.
	403-8 Workers covered by an occupational health and safety management system	All workers are covered by an occupational health and safety management system.
	403-9 Work-related injuries	Growth Pillar 2 page 73.
	403-10 Work-related ill health	Growth Pillar 2 page 75.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Not disclosed.
	404-2 Programs for upgrading employee skills and transition assistance programs	Growth Pillar 2 pages 66 and 71.
	404-3 Percentage of employees receiving regular performance and career development reviews	All employees receive regular performance and career development reviews.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance Report pages 115 to 121.
	405-2 Ratio of basic salary and remuneration of women to men	Not disclosed.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No material matters noted.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	No material matters noted.
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	No material matters noted.
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	No material matters noted.
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Not disclosed.
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No material matters noted.
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	All of MHP's significant sites have a community engagement plan which is supported by impact assessments and development programs (see Growth Pillars 1 and 3 for further information).
	413-2 Operations with significant actual and potential negative impacts on local communities	No material matters noted.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	All new significant suppliers are screened using social criteria.
	414-2 Negative social impacts in the supply chain and actions taken	No material matters noted.
GRI 415: Public Policy 2016	415-1 Political contributions	Management Report page 145. The Group did not make any political donations or incur any political expenditure during the year.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Growth Pillar 4 pages 78 to 83.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No material matters noted.
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Growth Pillar 4 page 80.
	417-2 Incidents of non-compliance concerning product and service information and labeling	No material matters noted.
	417-3 Incidents of non-compliance concerning marketing communications	No material matters noted.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No material matters noted.