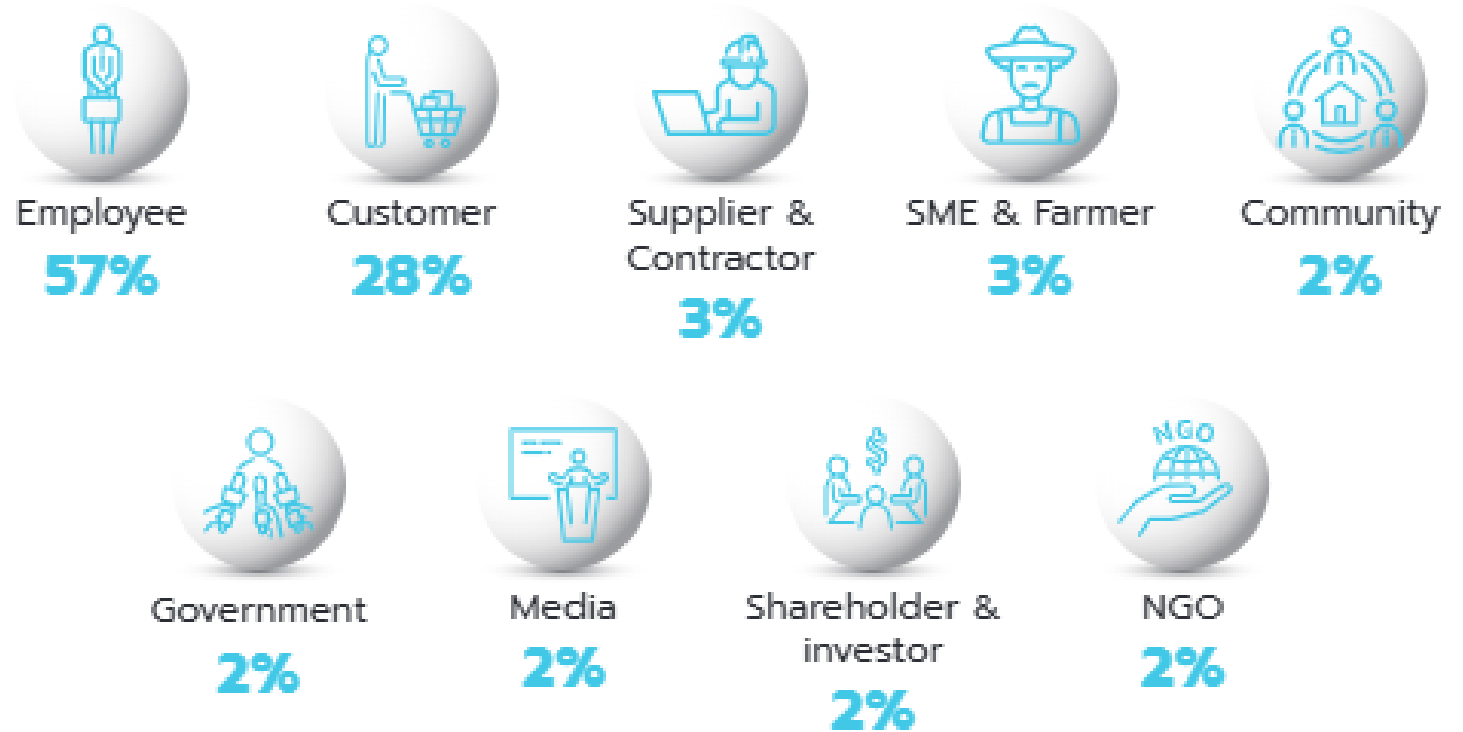




2024 Human Rights Risk Assessment Report (HRRRA Report)

2024 Annual Stakeholder Engagement Survey

In 2024, the annual stakeholder engagement survey from total 276 people which percent of random as below



Identify the Human Rights Risks from Stakeholder Engagement Channels

The Company identify human rights risks in all own operations including the new business relations (mergers, acquisitions, joint ventures, etc.) and value chain or other activities related to business. The risks are reviewed and assessed annually basis. The result of assessment and mitigation plan is integrated to the enterprise risk mapping system which progress will be update to the quarterly audit committee (board level). The feedback from the variable engagement channel will be collected and considered to the risk issue such as complaint, number of breach case, incident etc. Also the performance gap or significant change that potentially impact to human rights such as the migrant worker, non-discrimination, labor practice, living wage and safe work condition etc are reviewed and assessed.

Stakeholders	Engagement Channels	Expectations / Impact / Performance gap	Materiality Issue
 Shareholders and Investors (External stakeholder)	- Annual General Meeting of Shareholders (AGM). - Quarterly Analysts Meeting. - Investor meeting.	- Accurate, complete, and timely information disclosure. - transparency Management. - Protect shareholder's rights. - Business growth & Competitiveness. - Comply with Stock market's new CG and transparency disclosure.	- Corporate Governance. - Stakeholder engagement. - Innovation product & service. - Cybersecurity & data privacy.
 Employees (Internal stakeholder)	- Annual ESG engagement survey. - Whistleblowing, Suggestion box, website, and hotline. - Annual employee engagement survey. - Quarterly meetings of Welfare Committee.	- Benefit, Welfare, Compensation, and Career Growth. - Safe working condition and equipment. - Work Life Balance and Flexible working hours. - Upskill and reskill for modern competency. - Equality, non-discrimination diversity and inclusion for migrant worker at store.	- Human rights - Non-Discrimination. - Health & Safety. - Human capital development. - Human rights - migrant workers at store (NEW). - Human rights - Discrimination (NEW).
 Customers (External stakeholder)	- Annual ESG engagement survey. - Complaint channels as website, customer service call center and customer interviews.	- Ontime delivery with safe, quality and promote health. - Affordable food prices. - Stock availability. - Reliable & traceable product label & information. - Personal data protection. - Product and service that support the competitiveness for enter-preneur customers.	- Supply chain management. - Health & Well Being product. - Innovative product & service. - Cyber security and data privacy. - Education & inequality reduction.

Stakeholders	Engagement Channels	Expectations / Impact / Performance gap	Materiality Issue
 Suppliers (External stakeholder)	- Annual ESG engagement survey. - Supplier audit and capacity-building program. - Onsite visits and audits.	- Support agricultural products local SME and farmer. - Fairness and transparency supplier selection process. - Better understand the certified sustainable agriculture product requirement.	- Job creation and local SME and farmer. - Stakeholder engagement. - Supply chain management. - Human rights & Labor practice.
 Contractors (External stakeholder)	- Annual ESG engagement survey - Complaint and suggestions channels. - Monthly meeting. - Onsite visits.	- Selection and encourage business partners with transparency. - Better understand the human rights and labor practice in Supplier's Code of Conduct manual. - Knowledge sharing for road accident prevention.	- Job creation for small local service company and worker. - Supply chain management. - Human rights & Labor practice. - Health & Safety - Road safety.
 Community and Society (External stakeholder)	- Annual ESG engagement survey. - Communication channels via Makro's website, social media, call center. - Complaint channels for suggestions and complaints. - Dialogue / Monthly visits.	- Collaborative with local firms to develop and support communities. - Job and career opportunities for local community members. - Protection of accident and environmental impact on the community. - CSR activities / donations / continuous support for disaster. - Support for student's education in community.	- Social impact Job creation and economy contribution. - Waste water & waste management. - Health & Safety. - Food security and access to nutrition. - Education & inequality reduction. - Community rights.
 Financial Institutions (External stakeholder)	- Key contact email and phone number. - Regular meetings. - Performance reports such as annual reports and financial statements.	- Strict compliance with accuracy, transparency, and punctuality principles. - Compliance with contractual terms and conditions. - Climate change target and action. - Encourage environmental and social support to local farmer.	- Corporate Governance. - Job creation and economy impact to local. - Climate resilience and GHG reduction.

Stakeholders	Engagement Channels	Expectations / Impact / Performance gap	Materiality Issue
 Government (External stakeholder)	- Organize meetings with the government agencies. - Open for government agencies visits. - Collaborative agreements with government agencies.	- Compliance with legal and regulation. - Support activities beneficial to the community, society, and the environment. - Encourage BCG Model and protect natural resource. - Encourage and protection of human right in among value chain. - Collaboration to prevent food shortage from demand and supply including control or reduce price for end user during economic concern.	- Corporate Governance. - Supply chain management. - Human Rights & Labor Practice. - Circular Economy. - Climate Resilience. - Water stewardship. - Food security & Access to Nutrition.
 Media (External stakeholder)	- Annual ESG engagement survey. - Communication channels such as website, social media, email, and TV programs. - Interview press releases.	- Communicate relevant, factual, and timely performance. - Strategy for business impact on the economy and society.	- Corporate governance - transparent. - Social impact and economic contribution.
 ESG Rating Agency & NGO (External stakeholder)	- Meetings to discuss and exchange information. - Research and discussion. - Participate disclosure and rating program.	- Human rights along supply chain. - Supplier screening with ESG criteria. - Carbon reduction strategy in own operation and supply chain. - TNFD disclosure. - Prevent ocean plastic waste. - Promote the gender equity in supply chain.	- Supply chain management. - Climate resilience. - Sustainable packaging. - Biodiversity & ecosystem protection. - Human rights - Indigenous (New). - Human rights - Non discrimination in the supply chain (New).

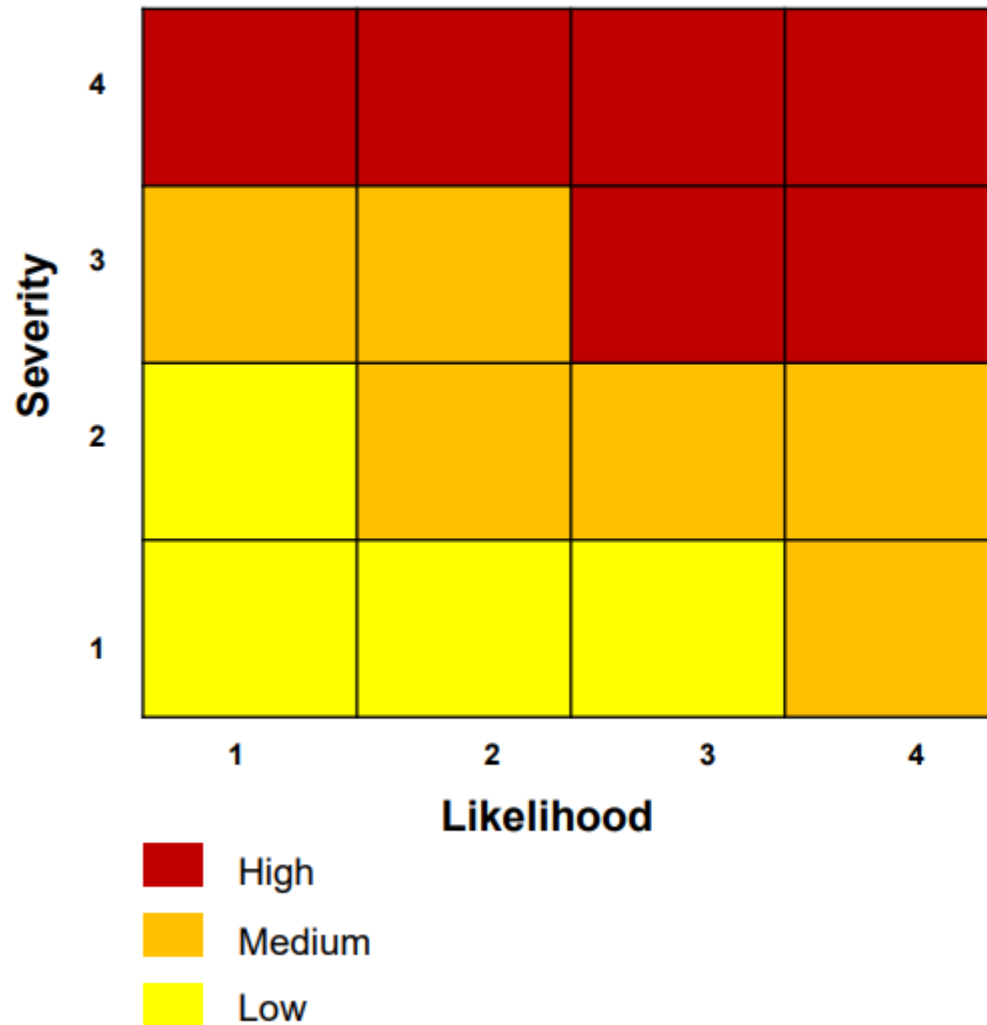
Risk Criteria

Severity

Severity of a risk or impact is to be determined by the scale, scope and irremediable of the risk or impact. Severity is not an absolute value but is relative to the other human rights risks and impacts that have been identified.

Likelihood

Likelihood of the risk occurring. This is based on the local context – the likelihood increases in high risk operating environments.



Severity			
Severity Level	Scale (seriousness of impact)	Scope (how many people are/ will be affected)	Irremediable Nature (difficulty to restore the people impacted to a situation)
Very High (4)	Significant impact to health and safety: physical disability or fatality	Impact to all rights holders in the group e.g., all of members in the community, all employees, all suppliers, all customers (100%)	Impossible to restore or will take longer than 5 years (>5 years) to restore the impact
High (3)	Moderate impact to health and safety: serious injury that needs rehabilitation (loss-time injury)	Impact to most rights holders in a particular right holder group (more than 50% but less than 100%)	Take 3-5 years to restore the impact
Medium (2)	Slight impact to health and safety: minor injury or illness (no loss-time injury)	Impact to some rights holders in a particular right holder group (less than or equal to 50%)	Take 1-3 years to restore the impact
Low (1)	No or minor impact to health and safety: first aid case	No negative impact to rights holders	Take less than a year (<1 year) to restore the impact

Likelihood Level	Likelihood	Frequency	Example
Very High (4)	Occurs frequently, or every year	every year	Such human rights issues have occurred consistently from the past until present
High (3)	Occurs very often	every 2-5 years	Such human rights issues have happened in the past and also occur very often at the present
Medium (2)	Occurs rarely	every 5-10 years	Such human rights issues have happened in the past and also occur sometimes at the present, may occur in some organizations/business activities sometimes
Low (1)	Almost never	every 10 years or more	Such human rights issues have never occurred in our business operation, but have occurred in other operations of industry peers

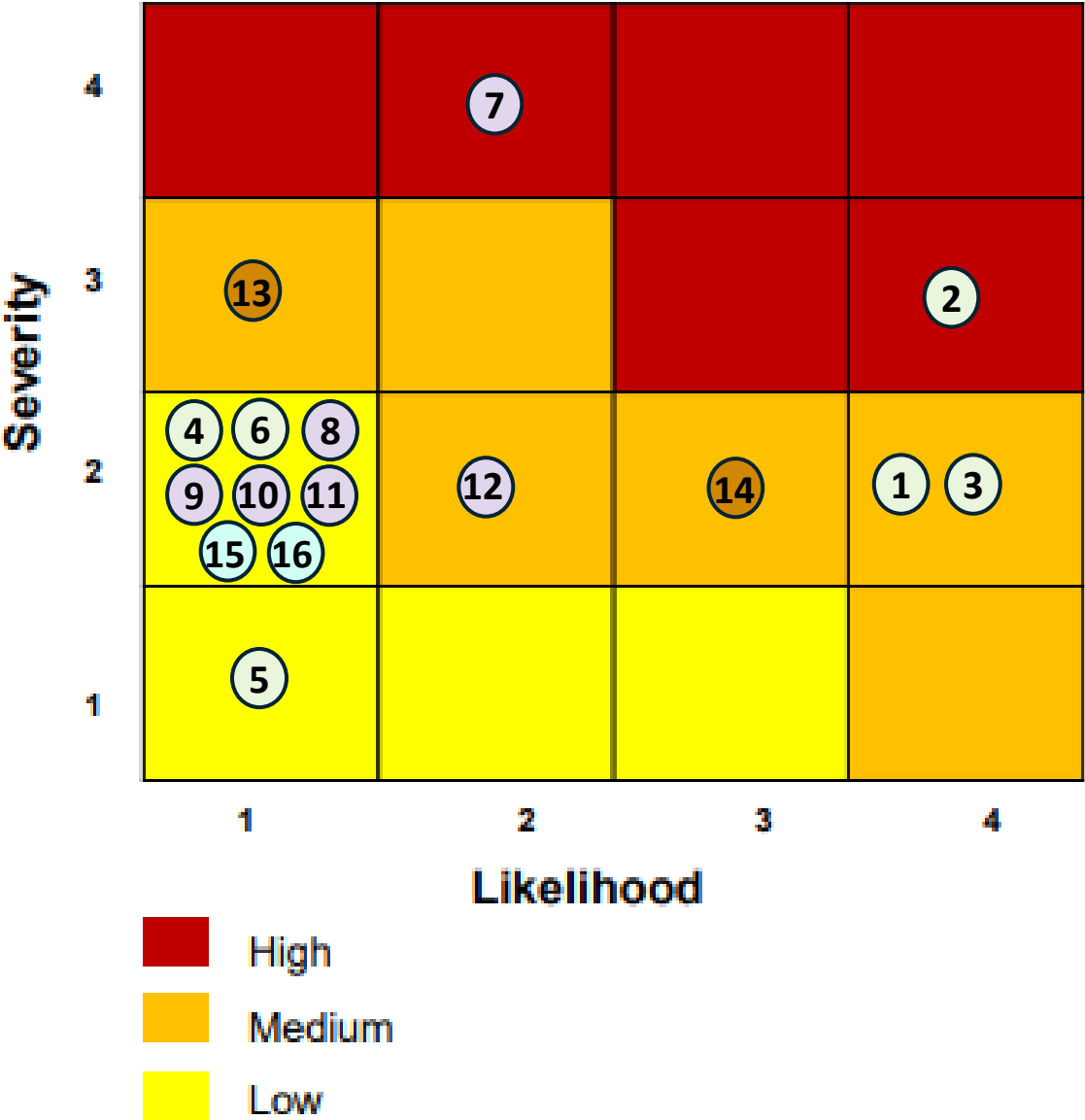
2024 Reporting of Human Rights & Labor Practice Beach Case

Issue	Unit	Makro	Lotus's (TH)	Lotus's (MY)	Total as CP Axtra	Confirmed	Under investigating
Discrimination	Case	13	73	0	86	42	9
Child and Youth Labor	Case	0	0	0	0	0	0
Forced Labor	Case	7	61	0	68	41	5
Sexual Harassment	Case	1	2	0	3	2	0
Harassment	Case	28	94	21	143	82	10
Indigenous' rights	Case	0	0	0	0	0	0
Freedom of association rights	Case	0	0	0	0	0	0
Customer rights	case	1	0	0	1	1	0

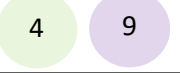
2024 Result of Human Rights Impact Assessment



#	Human Rights Issues
Employee Practices	
1	Working Condition
2	Occupational Health and Safety
3	Discrimination and Harassment Including Equal Remuneration
4	Illegal Forms of Labors
5	Freedom of Association and Right to Collective Bargaining
Supplier and Contractor Practices	
6	Working Condition
7	Occupational Health and Safety
8	Discrimination and Harassment
9	Illegal Forms of Labors
10	Unfair Vendor Treatment in Procurement Process
Community Practices	
11	Health and Safety
12	Standard of Living
Customer Practices	
13	Health and Safety of Customers (Food Safety & Well-being)
14	Discrimination and Harassment
15	Data Privacy/ Cybersecurity
All Right Holder	
16	Security Management/ Security Forces



Significant Salient Issue and Mitigation

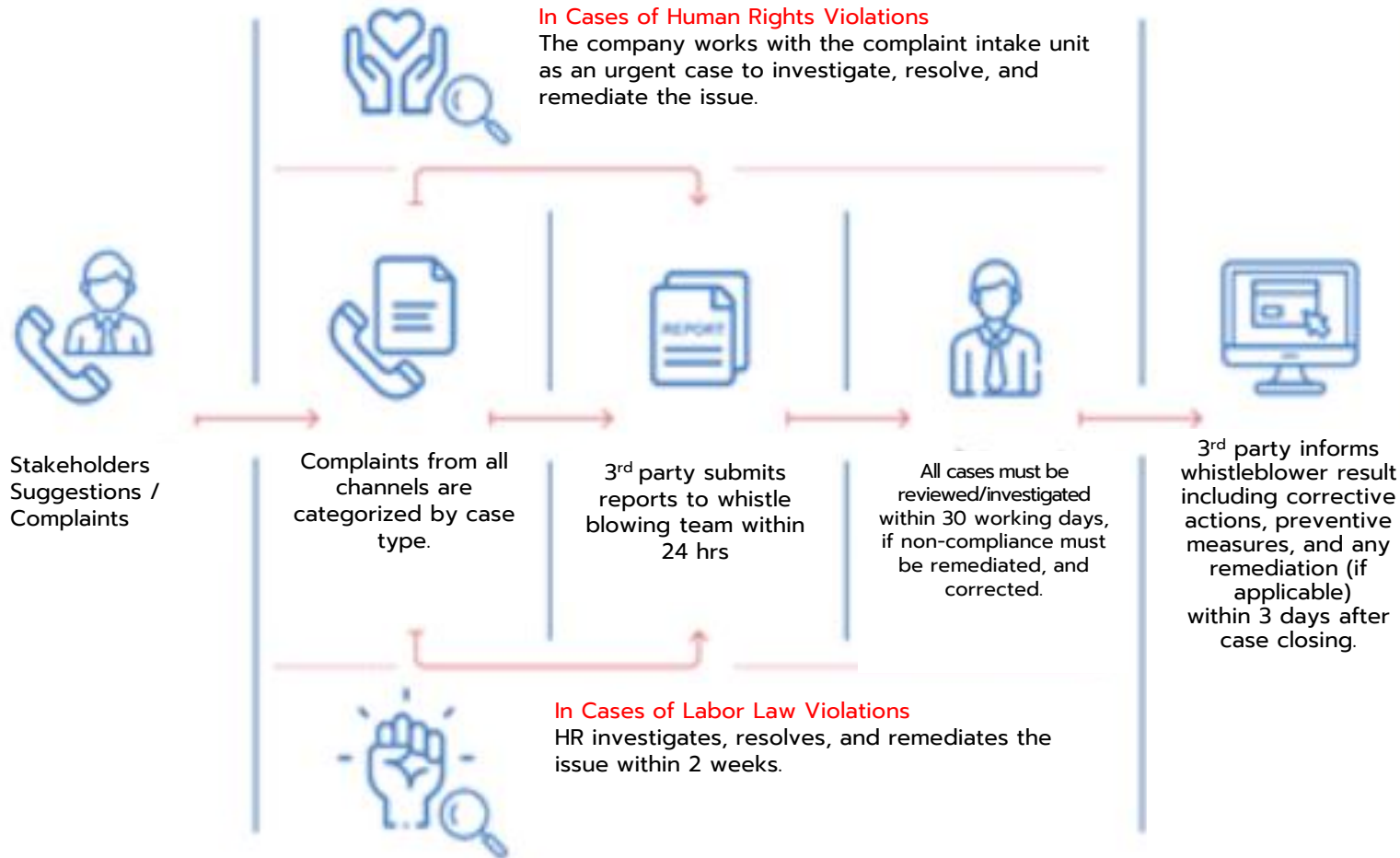
Salient Issue	Potential Impacted Group	Risk Level	Mitigation and Result
Health & Safety 	Employee Delivery contractor Community	High	- Announce the Life Saving Policy and compliance audit at site. 100% Conduct defensive driving training and testing for all transportation vendor. 100% Onsite human rights and safety audit to all high-risk vendors and 100% closed the corrective action request
Discrimination and Harassment 	Migrant worker Supplier Contractor	Medium	100% migrant worker received training and development opportunity equality to local employee. 100% % vendor has trained nondiscrimination, diversity and inclusion during annual vendor engagement meeting. 100% employee manual and related form, document or sign board are updated to cover all migrant worker
Equal remuneration and Standard of living 	Migrant worker Female employee Indigenous worker	Medium	100% review migrant worker are paid and welfare equality. - Completed third-party audit for gender equity payment. 100% living wage review for staff including migrant worker and indigenous worker.
Working condition 	Employee Supplier & Contractor	Medium	Prohibit the excessive working hours to comply with regulation and monitoring to reduce the excessive working hours
Forced Labor, Child labor & Illegal form of labor 	Employee Supplier & Contractor Children	Medium	- All worker including supplier and vendor are prohibited to use the force labor, child labor and any illegal form of labor - Onsite audit the supplier and vendor to verify all migrant worker are strictly follow the labor regulation.
Food Safety & well being (New) 	Customer Local community Indigenous people	Medium	- Reinforced the product quality assurance program - Enhance the selling of Health promoting product to customer which the result has increased 3% compared to last year. - Provide health promoting activity for community i.e. Health check-up, Breast cancer screening, Aerobic dance - Support local cultural festivals around the year
Sexual Harassment 	Employee Female worker Migrant worker	Medium	100% of beach case are investigated, corrected and 100% completed the remediation within 2 weeks. 100% employee are trained and acknowledged sign for the Zero tolerance sexual harassment and harassment and the punishment in employee CoC document. 100% employee including migrant worker are refresh trained the whistle blowing channels as annually basis

2024 Remedial and Disciplinary Action

Issue	Unit	Remedial (% of case)	Verbal warning	Written warning	Training	Suspension	Court	Dismissal/ Resigned
Discrimination	42 Case	42 (100%)	10	9	18	1	1	3
Child and Youth Labor	0 Case	0	0	0	0	0	0	0
Forced Labor	41 Case	41 (100%)	8	19	9	0	0	5
Sexual Harassment	2 Case	2 (100%)	1	0	0	0	0	1
Harassment	82 Case	82 (100%)	27	19	31	0	0	5
Indigenous' rights	0 Case	0	0	0	0	0	0	0
Freedom of association rights	0 Case	0	0	0	0	0	0	0
Fine & Penalty	THB	0						

Grievance Mechanism and Remedy

Whistleblowing Process



Example of Remedy

- Compensate the overtime payment
- Retroactive for salary adjustment and bonus payment
- **Total remedy in 2024 41,364 THB**

**WHISTLEBLOWING CHANNELS FOR
EMPLOYEE AND STAKEHOLDERS
FOR reporting clues of human rights &
labor practices breach case**

Mail to:
Chairman of the Board/ Chairman of the
Audit Committee/ Chief Executive
Officer/
Board of Directors/ Head of Internal
Audit

CP Aextra Public Company Limited 1468
Phatthanakan Road, Phatthanakan
Subdistrict, Suan Luang District, Bangkok
10250 or

email: cgooffice@cpaxtra.co.th or

Telephone: Toll-free 1800019099
(Everyday 8:00 AM - 7:00 PM)
or

Website:
<https://www.cpaxtra.com/en/corporate-governance/whistleblowing>



- **Reference**

- United Nations Framework and Guiding Principles on Business and Human Rights (2011).
- Supplier Code of Conduct and Guideline CP All Public Company Limited.