



2025 Human Rights Risk Assessment Report (HARRA Report)

Participant by group










In 2025, the annual stakeholder engagement survey from total **781** people which percent of random as below




2025 Annual Stakeholder Engagement Survey

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
 <p>Shareholders and Investors (External stakeholder)</p>	<ul style="list-style-type: none"> Annual General Meeting of Shareholders (AGM). Quarterly Analysts Meeting. Investor meeting. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Corporate Governance. Stakeholder engagement. Innovation product & service. Cybersecurity & data privacy.
 <p>Employees (Internal stakeholder)</p>	<ul style="list-style-type: none"> Annual ESG engagement survey. Whistleblowing, Suggestion box, website, and hotline. Annual employee engagement survey. Quarterly meetings of Welfare Committee. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Human rights - Non-Discrimination. Health & Safety. Human capital development. Human rights - migrant workers at store (NEW). Human rights - Discrimination (NEW).
 <p>Customers (External stakeholder)</p>	<ul style="list-style-type: none"> Annual ESG engagement survey. Complaint channels as website, customer service call center and customer interviews. 	<ul style="list-style-type: none"> 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 enterpreneur customers 	<ul style="list-style-type: none"> 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
 <p>Suppliers (External stakeholder)</p>	<ul style="list-style-type: none"> • Annual ESG engagement survey. • Supplier audit and capacity-building program. • Onsite visits and audits. 	<ul style="list-style-type: none"> • Support agricultural products local SME and farmer. • Fairness and transparency supplier selection process. • Better understand the certified sustainable agriculture product requirement. 	<ul style="list-style-type: none"> • Job creation and local SME and farmer. • Stakeholder engagement. • Supply chain management. • Human rights & Labor practice.
 <p>Contractors (External stakeholder)</p>	<ul style="list-style-type: none"> • Annual ESG engagement survey • Complaint and suggestions channels. • Monthly meeting. • Onsite visits. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Job creation for small local service company and worker. • Supply chain management. • Human rights & Labor practice. • Health & Safety - Road safety.
 <p>Community and Society (External stakeholder)</p>	<ul style="list-style-type: none"> • Annual ESG engagement survey. • Communication channels via Makro's website, social media, call center. • Complaint channels for suggestions and complaints. • Dialogue / Monthly visits. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Social impact Job creation and economy contribution. • Waste water & waste management. • Health & Safety. • Food security and access to nutrition. • Education & inequality reduction. • Community rights.
 <p>Financial Institutions (External stakeholder)</p>	<ul style="list-style-type: none"> • Key contact email and phone number. • Regular meetings. • Performance reports such as annual reports and financial statements. 	<ul style="list-style-type: none"> • 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. 	<ul style="list-style-type: none"> • Corporate Governance. • Job creation and economy impact to local. • Climate resilience and GHG reduction.

Stakeholders	Engagement Channels	Expectations / Impact / Performance gap	Materiality Issue
 <p>Government (External stakeholder)</p>	<ul style="list-style-type: none"> Organize meetings with the government agencies. Open for government agencies visits. Collaborative agreements with government agencies. 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Corporate Governance. Supply chain management. Human Rights & Labor Practice. Circular Economy. Climate Resilience. Water stewardship. Food security & Access to Nutrition.
 <p>Media (External stakeholder)</p>	<ul style="list-style-type: none"> Annual ESG engagement survey. Communication channels such as website, social media, email, and TV programs. Interview press releases. 	<ul style="list-style-type: none"> Communicate relevant, factual, and timely performance. Strategy for business impact on the economy and society. 	<ul style="list-style-type: none"> Corporate governance - transparent. Social impact and economic contribution.
 <p>ESG Rating Agency & NGO (External stakeholder)</p>	<ul style="list-style-type: none"> Meetings to discuss and exchange information. Research and discussion. Participate disclosure and rating program. 	<ul style="list-style-type: none"> 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. Responsible marketing of alcohol beverage (new) 	<ul style="list-style-type: none"> Supply chain management. Climate resilience. Sustainable packaging. Biodiversity & ecosystem protection. Human rights - Indigenous (New). Human rights - Non discrimination in the supply chain

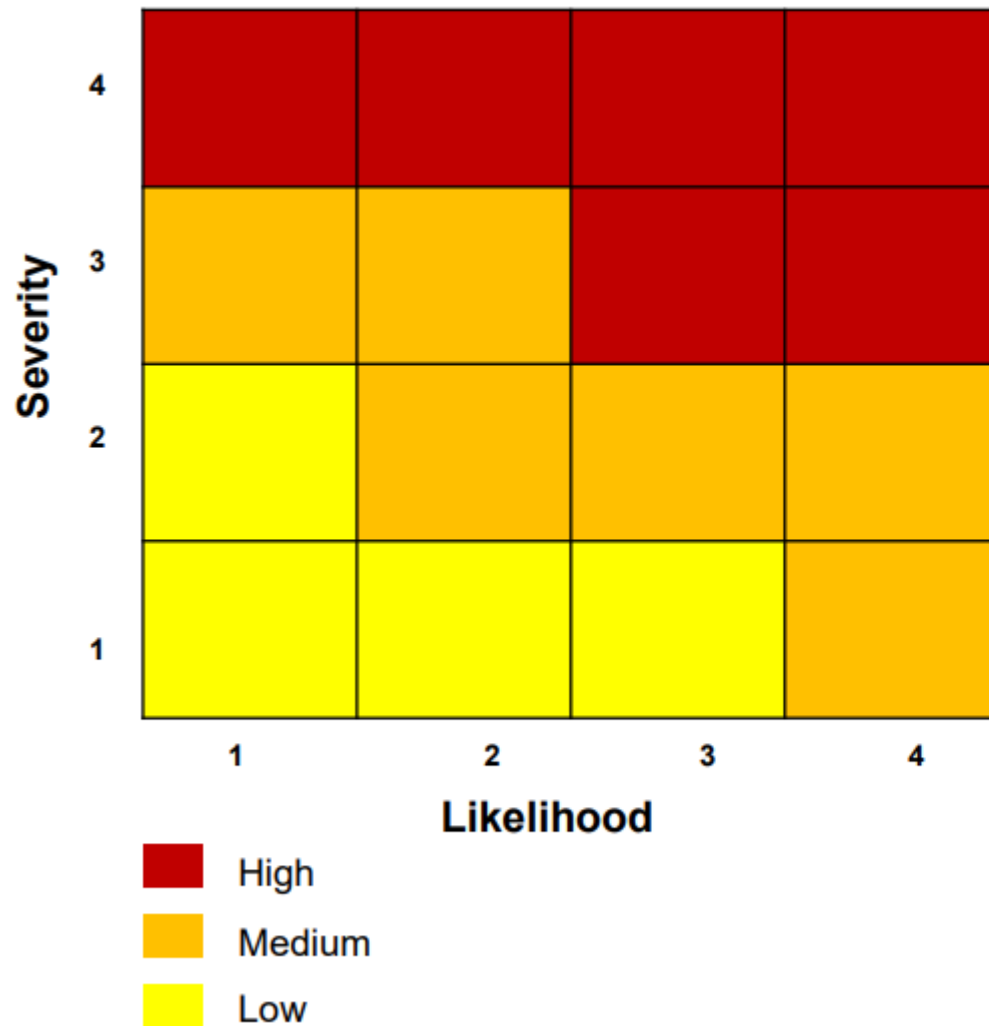
Risk Criteria

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 ever 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

Reporting of Beach Case

Issue	Unit	Makro	Lotus's (TH)	Lotus's (MY)	Total as CP Axtra	Confirmed	Under investigating
Discrimination	Case	41	114	37	192	104	7
Child and Youth Labor	Case	0	0	0	0	-	-
Forced Labor	Case	12	33	0	45	25	3
Sexual Harassment	Case	0	3	0	3	2	0
Harassment	Case	33	99	1	133	96	9
Indigenous' rights	Case	0	0	0	0	-	-
Freedom of association rights	Case	0	0	0	0	-	-
Customer rights	case	1	0	0	1	1	0

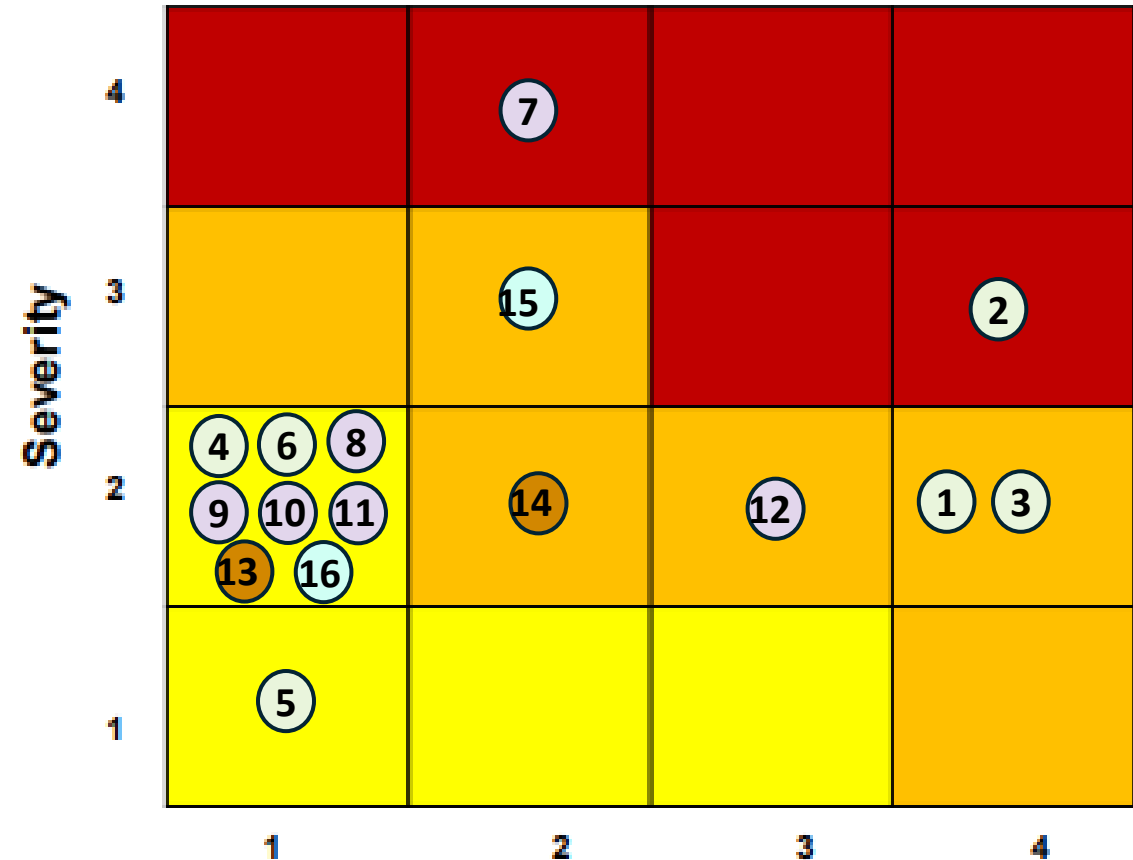
2025 Remedial and Disciplinary Action

Issue	Unit	Remedial (% of case)	Verbal warning	Written warning	Training	Suspension	Court	Dismissal/ Resigned
Discrimination	104	104 (100%)	18	35	27	1	0	23
Child and Youth Labor	0	0	-	-	-	-	-	-
Forced Labor	25	25 (100%)	5	9	9	0	0	2
Sexual Harassment	2	2 (100%)	0	1	1	0	0	0
Harassment	96	96 (100%)	23	38	29	1	0	5
Indigenous' rights	0	0	-	-	-	-	-	-
Freedom of association rights	0	0	-	-	-	-	-	-
Fine & Penalty								

2025 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 & responsible market of alcohol (new)
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

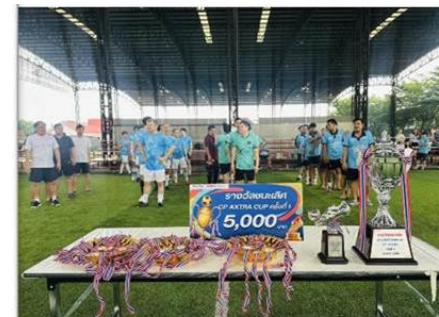


- High
- Medium
- Low

Significant Salient Issue and Mitigation

Salient Issue	Potential Impacted Group	Risk Level	Mitigation and Result
Health & Safety 	Employee Delivery contractor	High	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 Local community	Medium	<ul style="list-style-type: none"> 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. Provide free health promoting facility & activity for community i.e. health check-up, aerobic dance, public basketball court and gym.
Working condition 	Employee Supplier & Contractor	Medium	<ul style="list-style-type: none"> Prohibit the excessive working hours to comply with regulation and monitoring the excessive working hours Revise supplier code of conduct and enforce supplier to prevent excessive working hour (new)
Forced Labor, Child labor & Illegal form of labor 	Employee Supplier & Contractor Children	Medium	<ul style="list-style-type: none"> Revise employee and supplier code of conduct to enhance commitment to prevent the force labor, child labor and any illegal form of labor and clarify the punishment that including the contract termination. (new) Onsite audit the supplier and vendor to verify all migrant worker are strictly follow the labor regulation. Communicate to employee and supplier which training VDO is publicly disclosed
Standard of living & responsible marketing of alcohol 	Customer Local community	Medium	<ul style="list-style-type: none"> 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. Issue policy for responsible alcohol advertisement
Sexual Harassment 	Employee Female worker Migrant worker	Medium	<ul style="list-style-type: none"> 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

Summary activities in 2025

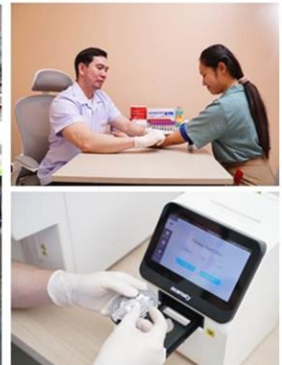


Support Community Rights

ซีพี แอ็กซ์ตรา เดินหน้ากลยุทธ์สร้าง “พื้นที่ความสุขทุกชุมชน” เสริมสุขภาพและรายได้ที่ยั่งยืน

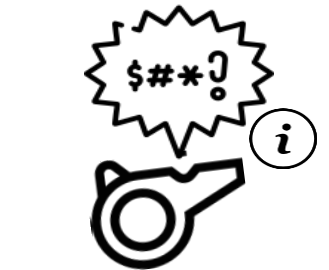


ซีพี แอ็กซ์ตรา พันิช CheckGo เปิดบริการตรวจสุขภาพแห่งใหม่ที่ แม็คโคร รังสิต พร้อมแผนขยายที่แม็คโคร-โลตัส 50 สาขาทั่วไทยในปี 2569



Complaint Management and Remediation Process

Whistleblowing Process



Complainant
(Colleague / Supplier)



Complaints from all
channels are
categorized by case
type.



3rd party submits reports
to whistle blowing team
within 24 hrs



All cases must be reviewed
and investigated in a timely
manner, and any non-
compliance must be
remediated and corrected
including any applicable
corrective actions, preventive



3rd party inform the
complainant of the case
outcome and remediation (if
applicable), within 3 days of
case closure.

Remedy action:

- Compensate the overtime payment
- Retroactive for salary adjustment and bonus payment
- **Total remedy in 2025 : 157,230.5 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 Axtra Public Company Limited 1468 Phatthanakan Road, Phatthanakan
Subdistrict, Suan Luang District, Bangkok 10250 or

email: cgooffice@cpaxtra.co.th or

Telephone: Toll-free [1800019099](tel: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 Axtra Public Company Limited.