



# Sustainability Report 2023.

GRI Content Index.



# GRI Content Index.

McCain Foods Limited (“we”, “our” or “McCain”) has reported the information set out in this GRI Content Index, for the period from July 1, 2022 to June 30, 2023 (“2023”) with reference to the GRI Standards. The GRI Standards are a set of global standards that enable organizations to understand and report on their impacts on the economy, environment and people in a comparable and credible way. This GRI Content Index provides an overview of the relevant GRI Standards for our most material topics and where the information can be found. It has been prepared using the requirements and principles of ‘GRI 1: Foundation 2021’.

GRI No.	Disclosure Title	Response
<b>General Disclosures</b>		
2-1	Organizational details	McCain is a family-owned, private corporation existing under the laws of New Brunswick, Canada.  The business of McCain is global in nature. See ‘Our business at a glance’ on page 4 of our <a href="#">2023 Sustainability Report</a> . The principal corporate office of McCain is located in Toronto, Ontario, Canada.
2-2	Entities included in the organization’s sustainability reporting	Unless otherwise stated, reporting boundaries include subsidiaries owned or controlled by McCain, excluding our transportation subsidiary the Day & Ross Transportation Group (“Day & Ross”) and acquisitions that we have completed within the last 24 months.
2-3	Reporting period, frequency, and contact point	McCain follows an annual reporting cycle. This sustainability report is for the period July 1, 2022, to June 30, 2023, which is aligned to McCain’s financial reporting period. Our <a href="#">2023 Sustainability Report</a> was published in January 2024.  If you have questions or comments about this report, please contact <a href="mailto:sustainability@mccain.com">sustainability@mccain.com</a> .
2-4	Restatements of information	Refer to Performance Table endnotes for details.
2-5	External assurance	McCain’s GHG emissions data has been externally assured by BSI Assurance UK Ltd, a firm which is independent of McCain. Its statement is available <a href="#">here</a> , and contains details of the basis of preparation, assurance obtained and relevant details regarding the assurance process.
2-6	Activities, value chain and other business relationships	McCain is a multinational leader in the frozen food industry, manufacturing quality products including French fries, appetizers, pizzas, vegetables, desserts and prepared meals, which are sold in over 160 countries.  See McCain’s value chain in ‘Our business at a glance’ on page 4 of our <a href="#">2023 Sustainability Report</a> .

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<b>General Disclosures</b>		
2-7	Employees	McCain employs over 23,000 people worldwide, of whom approximately 67.5% are male and 32.5% are female. See 'Our business at a glance' on page 4 of our <a href="#">2023 Sustainability Report</a> . Further breakdown by contract type, employment type, region and gender are not reported at this time.
2-8	Workers who are not employees	Information not available. McCain uses temporary workers and subcontractors in our processing facilities. These workers and subcontractors are included in our Health & Safety data. See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> .
2-9	Governance structure and composition	McCain is led by its Senior Leadership Team (consisting of McCain's Chief Executive Officer and senior officers of McCain and its subsidiaries who report directly to the Chief Executive Officer), with oversight being provided by the Board of Directors of McCain and the Board of Directors of McCain Foods Group Inc., a family holding company which owns all the common shares of McCain. The directors of McCain include independent and outside directors, members of the McCain family, and the President and Chief Executive Officer of McCain. See 'Governance' on page 9 of our <a href="#">2022 Sustainability Report</a> . The new director selection process for McCain is overseen by the Boards of Directors of McCain and McCain Foods Group Inc. Specialized external consultants are used to assist with this process.
2-10	Nomination and selection of the highest governance body	The following non-exhaustive factors are taken into consideration during the process: leadership experience, governance experience, diversity considerations, and experience related to areas such as consumer packaged goods and retail businesses, the food and agriculture sector, digital considerations, environment, social and governance experience, the industrial sector, supply chain and logistics considerations, and other areas.
2-11	Chair of the highest governance body	The Chairperson of the Board of Directors of McCain is not an executive officer of McCain Foods.
2-12	Role of the highest governance body in overseeing the management of impacts	For details of the role that the Board of Directors of McCain plays in overseeing the management of sustainability and organizational impacts, see 'Governance' on page 9 of our <a href="#">2022 Sustainability Report</a> .

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<b>General Disclosures</b>		
2-13	Delegation of responsibility for managing impacts	<p>The President &amp; Chief Executive Officer of McCain (CEO) has accountability for sustainability at McCain, with oversight from the Safety &amp; Sustainability Committee of the Board of Directors of McCain (Safety &amp; Sustainability Committee). McCain's Global Sustainability Team reports directly to the VP External Affairs &amp; Sustainability, who reports to the CEO with respect to sustainability matters.</p> <p>McCain has established executive level leadership for each of the Global Sustainability Strategy pillars. Sustainability performance is integrated into quarterly Senior Leadership Team meetings, and ultimately reported to the Safety &amp; Sustainability Committee at least three times per year.</p>
2-14	Role of the highest governance body in sustainability reporting	<p>The CEO reviews and approves McCain's Sustainability Report.</p> <p>McCain management provides regular updates on McCain's Global Sustainability Strategy and reporting to the Safety &amp; Sustainability Committee, as noted above.</p>
2-15	Conflicts of interest	<p>Conflicts of interest, and the related expectations and requirements of McCain, are addressed in McCain's Code of Conduct (Code of Conduct). All potential conflicts of interest are required to be disclosed under the Code of Conduct.</p> <p>For Directors of McCain, any potential conflicts of interest are identified and appropriately addressed as part of the Director selection process or as they arise.</p> <p>For employees, there is an internal process to declare potential conflicts of interest. Potential conflicts are assessed and addressed, with input from appropriate internal stakeholders, according to the nature of the conflict.</p>

GRI No.	Disclosure Title	Response
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**General Disclosures**

		<p>Critical concerns about McCain's potential and actual negative impacts on stakeholders are raised through grievance mechanisms and other processes. McCain has several policies in place to support this, including the McCain Code of Conduct, the McCain Supplier Code of Conduct, the McCain Global Environmental Policy, the McCain Global Anti-Corruption Policy, and regional statements such as McCain's UK and Australian modern slavery statements.</p>
2-16	Communication of critical concerns	<p>There are several internal and external channels available for reporting of concerns. These include directly to management and to Compliance, Human Resources or Legal personnel. Anonymous reports can be made directly to a dedicated compliance email address, as well as through an external website and call centre provider. Allegations are investigated by Human Resources, Legal, Compliance or Internal Audit, as appropriate based on the nature of the allegation. Matters of critical concern are communicated to the Corporate Governance Committee of the Board of Directors of McCain.</p> <p>Refer to section 2-25 for an overview of McCain's grievance mechanisms and 2-26 for an overview of McCain's whistleblowing mechanisms.</p>
2-17	Collective knowledge of the highest governance body	<p>The experience and expertise of the Board of Directors of McCain as a whole includes specialist knowledge of sustainability and climate matters in the agriculture and food industries.</p>
2-18	Evaluation of the performance of the highest governance body	<p>The Board of Directors of McCain completes a self-evaluation process every other year. As part of the self-evaluation, directors consider and evaluate, among other things, overall Board and Committee effectiveness, functioning and communications, Board objectives, the expertise and skills of the Board as a whole and Board succession considerations. This includes a review of the effectiveness of the Safety &amp; Sustainability Committee against its mandate with respect to McCain's Global Sustainability Strategy.</p>
2-19	Remuneration policies	<p>The CEO and other senior executives' remuneration packages include objectives and performance linked to McCain's Global Sustainability Strategy.</p> <p>The McCain Board compensation is determined through an external benchmarking process.</p>

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2-20	Process to determine remuneration	<p>The Human Resources Committee of the Board of Directors of McCain oversees the process for determining remuneration. The Senior Leadership Team’s remuneration and annual incentive plan criteria is reviewed by this Committee of the Board.</p> <p>Employee and senior leadership remuneration packages are based on external benchmarking done by independent external remuneration consultants, as well as internal benchmarking.</p>
2-21	Annual total compensation ratio	Information not available.
2-22	Statement on sustainable development strategy	<p>We have identified and prioritized the most material issues that contribute to McCain’s sustainable development. Our Global Sustainability Strategy, commitments, and targets, which are linked to the United Nations’ Sustainable Development Goals (UN SDGs), are periodically reviewed to ensure they remain appropriate for the changing contexts. For more details, see our ‘Sustainability Strategy’ on page 5 of our <a href="#">2023 Sustainability Report</a>.</p> <p>For more information on McCain’s materiality assessment process, see pages 6–7 of our <a href="#">2022 Sustainability Report</a>, and for a view of our commitments and performance against targets, see our ‘2023 sustainability highlights’ on page 6 of our <a href="#">2023 Sustainability Report</a>.</p>
2-23	Policy commitments for responsible business conduct and human rights	<p>McCain is committed to responsible business conduct and has zero tolerance for human rights abuses.</p> <p>Our Code of Conduct sets expectations around responsible business conduct, including compliance with local laws and regulations. The Code of Conduct is read and acknowledged by employees when they join McCain, and adherence to the Code is a condition of employment. Training and recertification are required each time the Code is updated. In addition, all employees are required to participate in an annual recertification.</p> <p>Our Supplier Code of Conduct outlines that suppliers must act in accordance with applicable law and international standards such as the core conventions of the International Labour Organization (ILO) and the United Nations Guiding Principles on Business and Human Rights. The Supplier Code of Conduct is incorporated into supplier contracts.</p> <p>Please refer to our <a href="#">Code of Conduct</a> and <a href="#">Supplier Code of Conduct</a> for more details, and see ‘Strong Foundations – Ethics’ on page 41 of our <a href="#">2023 Sustainability Report</a>. These policies have been approved by the CEO.</p>

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2-24	Embedding policy commitments for responsible business conduct	All employees and suppliers are made aware of the expectation that they will familiarize themselves with – and comply with – applicable policies. The McCain Code of Conduct and McCain Supplier Code of Conduct are part of operational procedures across the business, including in Human Resources, Procurement and Agriculture, who are responsible for embedding these commitments into the organization and supply chain. Training is provided to employees on McCain's policies.
2-25	Processes to remediate negative impacts	<p>Stakeholders can raise grievances by reporting details to McCain management, including the Compliance Lead, Chief Legal Officer, or the CEO. Anonymous reporting to third parties can be made via a toll-free call centre or the online portal – <a href="#">McCain EthicsPoint</a>.</p> <p>Allegations are investigated by Human Resources, Legal, Compliance or Internal Audit personnel, as appropriate based on the nature of the allegation. Corrective actions are taken when complaints are substantiated.</p>
2-26	Mechanisms for seeking advice and raising concerns	<p>There are several internal and external channels available for reporting of concerns related to non-compliance with the McCain Code of Conduct. These include directly to management and to Compliance, Human Resources or Legal personnel. Anonymous reports can be made directly to a dedicated compliance email address, as well as through an external website and call centre provider. All reports received by the external service provider are reported to McCain's Director, Global Legal &amp; Compliance, and are investigated as required. Refer to page 42 of the <a href="#">McCain Code of Conduct</a> for more details. McCain has a strict no retaliation policy.</p> <p>Allegations are investigated by Human Resources, Legal, Compliance or Internal Audit personnel, as appropriate based on the nature of the allegation. Corrective actions are taken when complaints are substantiated.</p> <p>Employees can seek advice on implementing McCain's policies and practices for responsible business conduct by referring to the relevant contacts on page 40–41 of <a href="#">McCain's Code of Conduct</a>.</p>
2-27	Compliance with laws and regulations	Information not available.

GRI No.	Disclosure Title	Response
<b>General Disclosures</b>		
2-28	Membership associations	<p>See 'Partnerships &amp; collaboration' on page 63 of our <a href="#">2022 Sustainability Report</a>. In addition to the partnerships listed within our 2022 Sustainability Report, we also have partnerships with the following organizations, noted below by pillar:</p> <ul style="list-style-type: none"> <li>• Smart &amp; Sustainable Farming: University of Johannesburg, Agricultural Research Council South Africa, Cool Farm Alliance</li> <li>• Resource Efficient Operations: Australian Food Pact</li> <li>• Good Food: Roundtable on Sustainable Palm Oil</li> <li>• Thriving Communities: Fundación Bancolombia, Fundación Nutresa, Fundación ANDI, ACO (Alimentos Al Consumidor)</li> </ul>
2-29	Approach to stakeholder engagement	<p>McCain has described our process for identifying relevant stakeholder groups and how we engage with them. See 'Stakeholder engagement' on page 8 of our <a href="#">2022 Sustainability Report</a>. Outcomes of this engagement have formed the basis of our Global Sustainability Strategy, including the ongoing identification and monitoring of our most material sustainability risks and opportunities.</p>
2-30	Collective bargaining agreements	Information not available.
<b>GRI 205: Anti-Corruption</b>		
3-3	Management approach disclosures	<p>See 'Strong Foundations – Ethics' on page 41 of our <a href="#">2023 Sustainability Report</a>, and 'Ethics' in Strong Foundations on page 58 of our <a href="#">2022 Sustainability Report</a>.</p>
<b>GRI 301: Materials</b>		
3-3	Management approach disclosures	<p>See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a>, and 'Making sustainable use of packaging' in Resource-Efficient Operations on page 30 of our <a href="#">2022 Sustainability Report</a>.</p>



GRI No.	Disclosure Title	Response
<b>GRI 302: Energy</b>		
3-3	Management approach disclosures	See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Mitigating our climate impact' in Resource-Efficient Operations on page 25 of our <a href="#">2022 Sustainability Report</a> . Additionally, refer to our <a href="#">2023 Supplementary Data</a> for more energy data.
<b>GRI 303: Water and Effluents</b>		
3-3	Management approach disclosures	See 'Smart & Sustainable Farming' on page 29 of our <a href="#">2023 Sustainability Report</a> , and 'Promoting the efficient use of water' in Smart & Sustainable Farming on page 20 of our <a href="#">2022 Sustainability Report</a> .  See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Promoting the efficient use of water' in Resource-Efficient Operations on page 29 of our <a href="#">2022 Sustainability Report</a> .
303-1	Interactions with water as a shared resource	See 'Smart and Sustainable Farming' on page 29 of our <a href="#">2023 Sustainability Report</a> , and 'Promoting the efficient use of water' in Smart & Sustainable Farming on page 20 of our <a href="#">2022 Sustainability Report</a> .  See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Promoting the efficient use of water' in Resource-Efficient Operations on page 29 of our <a href="#">2022 Sustainability Report</a> . Additionally, refer to our <a href="#">2023 Supplementary Data</a> for more water data.
303-2	Management of water discharge-related impacts	See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Promoting the efficient use of water' in Resource-Efficient Operations on page 29 of our <a href="#">2022 Sustainability Report</a> .
<b>GRI 304: Biodiversity</b>		
3-3	Management approach disclosures	See 'A year in the life of a regenerative agriculture transformation' on page 7 and 'Smart & Sustainable Farming' on page 29 of our <a href="#">2023 Sustainability Report</a> , and 'Accelerating the adoption of regenerative agricultural practices' in Smart & Sustainable Farming on page 13 of our <a href="#">2022 Sustainability Report</a> .
<b>GRI 305: Emissions</b>		
3-3	Management approach disclosures	See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Mitigating our climate impact' in Resource-Efficient Operations on page 25 of our <a href="#">2022 Sustainability Report</a> . Additionally, refer to our <a href="#">2023 Supplementary Data</a> for more emissions data.

GRI No.	Disclosure Title	Response
<b>GRI 306: Waste</b>		
3-3	Management approach disclosures	See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Targeting zero waste' and 'Making sustainable use of packaging' in Resource-Efficient Operations on pages 29-30 of our <a href="#">2022 Sustainability Report</a> .
306-1	Waste generation and significant waste-related impacts	See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Targeting zero waste' and 'Making sustainable use of packaging' in Resource-Efficient Operations on pages 29-30 of our <a href="#">2022 Sustainability Report</a> .
306-2	Management of significant waste-related impacts	See 'Resource Efficient Operations' on page 32 of our <a href="#">2023 Sustainability Report</a> , and 'Targeting zero waste' and 'Making sustainable use of packaging' in Resource-Efficient Operations on pages 29-30 of our <a href="#">2022 Sustainability Report</a> .
<b>GRI 403: Occupational Health and Safety</b>		
3-3	Management of material topics	See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Safety' in Strong Foundations on page 52 of our <a href="#">2022 Sustainability Report</a> .
403-1	Occupational health and safety management system	See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Safety' in Strong Foundations on page 52 of our <a href="#">2022 Sustainability Report</a> .
403-2	Hazard identification, risk assessment, and incident investigation	See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Safety' in Strong Foundations on page 52 of our <a href="#">2022 Sustainability Report</a> .
403-3	Occupational health services	See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Safety' in Strong Foundations on page 52 of our <a href="#">2022 Sustainability Report</a> .
403-4	Worker participation, consultation, and communication on occupational health and safety	See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Safety' in Strong Foundations on page 52 of our <a href="#">2022 Sustainability Report</a> .
403-5	Worker training on occupational health and safety	See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Safety' in Strong Foundations on page 52 of our <a href="#">2022 Sustainability Report</a> .
403-6	Protection of worker health	See 'Strong Foundations – Safety' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Security' in Strong Foundations on page 60 of our <a href="#">2022 Sustainability Report</a> .
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Not applicable to McCain.

GRI No.	Disclosure Title	Response
<b>GRI 404: Training and Education</b>		
3-3	Management of material topics	See 'Strong Foundations – Security' on page 41 of our <a href="#">2023 Sustainability Report</a> , and 'Security' in Strong Foundations on page 60 of our <a href="#">2022 Sustainability Report</a> .
<b>GRI 405: Diversity and Equal Opportunity</b>		
3-3	Management of material topics	See 'Strong Foundations – Inclusion' on page 40 of our <a href="#">2023 Sustainability Report</a> , and 'Inclusion' in Strong Foundations on page 55 of our <a href="#">2022 Sustainability Report</a> .
<b>GRI 413: Local Communities</b>		
3-3	Management of material topics	See 'Thriving Communities' on page 37 of our <a href="#">2023 Sustainability Report</a> , and Thriving Communities on page 43 of our <a href="#">2022 Sustainability Report</a> .
<b>GRI 416: Customer Health and Safety</b>		
3-3	Management of materials topics	See 'Good Food' on page 35 of our <a href="#">2023 Sustainability Report</a> , and 'Prioritize food safety and quality' in Good Food on page 36 of our <a href="#">2022 Sustainability Report</a> .