

CO-OP GRI CONTENT INDEX 2024



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Our reporting is in accordance with the Global Reporting Initiative's (GRI) Standards: Core option.

Statement of use	The Co-operative Group Limited has reported in accordance with the GRI Standards for the 52-week period ending 1 January 2025.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard/ Other Source	Disclosure		Location	Requirement(s) Omitted	Omission		GRI Sector Standard Ref.No.
					Reason	Explanation	
General disclosures							
GRI 2: General Disclosures 2021	2-1	Organisational details	p. 11 – 12 Basis of Reporting	A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2	Entities included in the organisation’s reporting	Basis of Reporting				
	2-3	Reporting period, frequency and contact point	Basis of Reporting				
	2-4	Restatements of information	Throughout the data tables in the Report, signposted by a blue ‘R’ icon				
	2-5	External assurance	p. 113 - 115				
	2-6	Activities, value chain and other business relationships	p. 10 Throughout the Report & in our Annual Report and Accounts	2-8	We do not report this	We do not report this	
	2-7	Employees	Gender Pay Gap Report				
	2-8	Workers who are not employees	n/a				
	2-9	Governance structure and composition	p. 107 – 108 & in our Annual Report and Accounts				
	2-10	Nomination and selection of the highest governance body	p. 107 – 108 & in our Annual Report and Accounts				
	2-11	Chair of the highest governance body	p. 107 – 108 & in our Annual Report and Accounts				
	2-12	Role of the highest governance body in overseeing the management of impacts	p. 107 – 108 & in our Annual Report and Accounts				
	2-13	Delegation of responsibility for managing impacts	p. 107 – 108 & in our Annual Report and Accounts				
	2-14	Role of the highest governance body in sustainability reporting	p. 107 – 108 & in our Annual Report and Accounts				
	2-15	Conflicts of interest	p. 107 – 108 & in our Annual Report and Accounts				
	2-16	Communication of critical concerns	p. 107 – 108 & in our Annual Report and Accounts				

GRI Standard/ Other Source	Disclosure		Location	Requirement(s) Omitted	Omission		GRI Sector Standard Ref.No.
					Reason	Explanation	
	2-17	Collective knowledge of the highest governance body	p. 107 – 108 & in our Annual Report and Accounts				
	2-18	Evaluation of the performance of the highest governance body	p. 107 – 108 & in our Annual Report and Accounts				
	2-19	Remuneration	Annual Report and Accounts				
	2-20	Process to determine remuneration	Annual Report and Accounts				
	2-21	Annual total compensation ratio	Annual Report and Accounts				
	2-22	Statement on sustainable development strategy	p. 6 – 8 & throughout the Report				
	2-23	Policy commitments	Throughout the Report Annual Report and Accounts				
	2-24	Embedding policy commitments	Throughout the Report Annual Report and Accounts				
	2-25	Processes to remediate negative impacts	Throughout the Report Annual Report and Accounts				
	2-26	Mechanisms for seeking advice and raising concerns	p. 33				
	2-27	Compliance with laws and regulations	Throughout the Report Annual Report and Accounts				
	2-28	Membership associations	Throughout the Report Annual Report and Accounts				
	2-29	Approach to stakeholder engagement	p. 10				
	2-30	Collective bargaining agreements	p. 33				
Material topics							
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality Review	A grey cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2	List of material topics	Materiality Review				

GRI Standard/ Other Source	Disclosure		Location	Requirement(s) Omitted	Omission		GRI Sector Standard Ref.No.
Climate Change, energy & carbon emissions							
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 40 - 56				
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	p. 52				
	302-2	Energy consumption outside of the organisation	p. 52 - 54				
	302-3	Energy intensity	n/a	302-3	Not applicable	We do not report on energy intensity	
	302-4	Reduction of energy consumption	p. 52				
	302-5	Reductions in energy requirements of products and services	p. 44 - 46 & 52				
GRI 305: Emissions 2016	305-1	Direct (scope 1) GHG emissions	p. 52				
	305-2	Energy indirect (scope 2) GHG emissions	p. 52				
	305-3	Other indirect (scope 3) GHG emissions	p. 53-54				
	305-4	GHG emissions intensity	Annual Report and Accounts We report and set targets for our greenhouse gas (GHG) emissions as (tonnes) CO2-equivalent, i.e., including all seven main GHG gases.				
	305-5	Reduction of GHG emissions	p. 52 - 54				
	305-6	Emissions of ozone-depleting substances	n/a	305-6	We report in CO2 equivalent	Industry standard	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	n/a	305-7	We report in CO2 equivalent	Industry standard	
GRI 308: Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria	p. 48 - 49 & 55 & 102				
	308-2	Negative environmental impacts in the supply chain and actions taken	p. 39 - 102				

GRI Standard/ Other Source	Disclosure		Location	Requirement(s) Omitted	Omission		GRI Sector Standard Ref.No.
					Reason	Explanation	
Diversity, equity & inclusion							
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 26 – 30 Gender Pay Gap Report				
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	Gender Pay Gap Report				
	405-2	Ratio of basic salary and remuneration of women to men	Gender Pay Gap Report				
GRI 406: Non- discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	p. 29 % colleagues who feel that they have experienced bullying, harassment or discrimination	406-1	We do not report this	We do not report specific incidents of discrimination, but we outline our procedures and whistleblowing policies should such cases arise.	
Colleague wellbeing and mental health & safe working environment							
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 31-38				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	p. 34				
	403-2	Hazard identification, risk assessment, and incident investigation	p. 34 & 38 Annual Report and Accounts - Risk register				
	403-3	Occupational health services	p. 31 & 34 & 36				
	403-4	Worker participation, consultation, and communication on occupational health and safety	p. 36 & 38				
	403-5	Worker training on occupational health and safety	p. 34 & 35				
	403-6	Promotion of worker health	p. 31 - 35				
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 34				
	403-9	Work-related injuries	p. 34				
	403-10	Work-related illness	n/a	403-10	We do not report this	We publish information on reportable accidents and absence rates. We do not report on work-related illness, but we do report on other metrics relating to colleague wellbeing on p. 36	

GRI Standard/ Other Source	Disclosure		Location	Requirement(s) Omitted	Omission		GRI Sector Standard Ref.No.
					Reason	Explanation	
Ethical trade & human rights							
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 68 - 72 Modern Slavery Statement				
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	Modern Slavery Statement				
GRI 409: Forced or compulsory labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory behaviour	Modern Slavery Statement				
Sustainable sourcing							
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 73 - 97				
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	p. 83 - 89				
	101-2	Management of biodiversity impacts	p. 83 - 94	101-2-b	We do not report the size (in hectares) of the areas where we support biodiversity restoration/ rehabilitation	This information can be found through the programmes we support directly	
	101-3	Access and benefit sharing	n/a	101-3	We do not report this	We do not report this	
	101-4	Identification of biodiversity impacts	p. 83 - 94				
	101-5	Locations with biodiversity impacts	n/a	101-5	We do not report this	We do not have operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	
	101-6	Direct drivers of biodiversity loss	p. 83 - 94				
	101-7	Changes to the state of biodiversity	p. 83 - 94				
	101-8	Ecosystem services	p. 73 - 94				
	GRI 204: Procurement practices 2016	204-1	Proportion of spending on local suppliers	p. 101 - 102			

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref.No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	p. 87 - 88 & 94 p. 79 - 82				
	303-2 Management of water discharge-related impacts	p. 87 - 88 & 94 p. 79 - 82				
	303-3 Water withdrawal	p. 57 - 63				
	303-4 Water discharge	p. 57 - 63				
	303-5 Water consumption	p. 57 - 63				
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	p. 98 - 102 p. 68 - 72				
	414-2 Negative social impacts in the supply chain and actions taken	p. 98 - 102 p. 68 - 72				
Business integrity and responsible governance						
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 6 - 14 p. 104 - 112 Annual Report and Accounts				
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	p. 108 Annual Report and Accounts				
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts - TCFD				
	201-3 Defined benefit plan obligations and other retirement plans	p. 31 - 35 Annual Report and Accounts				
	201-4 Financial assistance received from government	n/a	201-4	Not applicable	No financial assistance received from government.	
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Gender Pay Gap Report				
	202-2 Proportion of senior management hired from the local community	Annual Report and Accounts				
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	p. 10 p. 79 - 82 p. 16 - 30 p. 51 p. 110 - 112				
	203-2 Significant indirect economic impacts	Throughout the Report				

GRI Standard/ Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref.No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	p. 106 Annual Report and Accounts				
	205-2 Communication and training about anti-corruption policies and procedures	p. 106 Annual Report and Accounts				
	205-3 Confirmed incidents of corruption and actions taken	p. 106 Annual Report and Accounts				
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	n/a	206-1	Not applicable	We have not had any legal actions taken in the scope of 2024	
GRI 207: Tax 2019	207-1 Approach to tax	p. 104 - 112				
	207-2 Tax governance, control, and risk management	Annual Report and Accounts				
	207-3 Stakeholder engagement and management of concerns related to tax	Stakeholder engagement and governance of our Tax strategy are outlined in our tax policy which can be found here				
	207-4 Country-by-country reporting					
GRI 402: Labour/management relations	402-1 Minimum notice periods regarding operational changes	Annual Report and Accounts Collective agreements do not typically specify the notice required for any operational changes to be made. We endeavour to provide as much notice as possible to major changes and have a specific Redundancy Agreement which guarantees a 45-day consultation period, unless agreed otherwise. Collective agreements typically refer to notice required to change the collective agreements themselves, which is normally 6 months' notice by either side. The collective agreements also outline the provisions for consultation and negotiation of changes to terms and conditions.				
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	As per our Sound Sourcing Code of Conduct, we require our suppliers to protect those rights; and suppliers must demonstrate the measures taken to achieve this. Whilst we report the number of non-compliances and monitor implementation of corrective actions, we do not report by operation type or geographic location. Freedom of Association and Collective Bargaining form part of our risk criteria which is covered during audits. Ethical Trade & Human Rights section (p. 68 - 72)	Operation type or geographical location	Information unavailable	Whilst we report the number of non-compliances and monitor implementation of corrective actions, we do not report by operation type or geographic location. Freedom of Association and Collective Bargaining form part of our risk criteria which is covered during audits.	
GRI 415: Public policy 2016	415-1 Political contributions	p. 110 - 112				

GRI Standard/ Other Source	Disclosure	Location	Requirement(s) Omitted	Omission		GRI Sector Standard Ref.No.
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GRI 417: Marketing and Labelling 2016	417-1	Requirements for product and service information and labelling	p. 64 - 66 p. 73 - 78 p. 83 - 94			
	417-2	Incidents of non-compliance concerning product and service information and labelling	The ASA publishes rulings at: www.asa.org.uk/codes-and-rulings/rulings.html .			
	417-3	Incidents of non-compliance concerning marketing communications	There were no rulings against us in 2024			
Community impact						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 16 - 30			
GRI 413: Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	p. 10 & p. 16 - 30			
	413-2	Operations with significant actual and potential negative impacts on local communities	p. 16 - 30			
Treating customers fairly						
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 64 - 66 p. 104 - 112			
GRI 416: Customer health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	p. 64 - 66			
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In the event of any concern raised over product safety, our Product Action Notification plan is activated and, in some cases, our Severe Recalls Decision Map process. Appropriate action is taken and in the event of a product recall the Food Standards Agency or other Enforcement body (as required) is notified and communication channels activated to notify customers. We're also committed to the safe and responsible use of pesticides. Read more on pesticides in Sustainable Sourcing (p. 88).			
GRI 418: Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 105			

GRI Standard/ Other Source	Disclosure		Location	Requirement(s) Omitted	Omission ReasonExplanation		GRI Sector Standard Ref.No.
Waste, packaging, & circularity							
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 57 - 63 p. 83 - 94				
GRI 301: Materials 2016	301-1	Materials used by weight or volume	p. 91 - 94 - reporting in relation to wood, palm oil, peat and soy.				
	301-2	Recycled input materials used	p. 91 - 94 p. 63				
	301-3	Reclaimed products and their packaging materials	n/a	301-3	Not applicable	No reclaimed products and their packaging	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	p. 57 - 63				
	306-2	Management of significant waste-related impacts	p. 57 - 63 We don't report a break-down of hazardous waste disposal as hazardous waste represents c.2% of our overall waste.				
	306-3	Waste generated	p. 57 - 63				
	306-4	Waste diverted from disposal	p. 57 - 63				
	306-5	Waste directed to disposal	p. 57 - 63				
Talent, attraction, recruitment & development							
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 26 - 38				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	p. 36 Annual Report and Accounts				
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 31 - 33				
	401-3	Parental leave	Gender Pay Gap Report Annual Report and Accounts p. 31 - 33				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	n/a	404-1	Not applicable	We do not report the average hours of training per year per employee	
	404-2	Programs for upgrading employee skills and transition assistance programs	p. 26 - 38				
	404-3	Percentage of employees receiving regular performance and career development reviews	p. 26 - 38				