



Co-op GRI Content Index 2025

Statement of use	The Co-operative Group Limited has reported in accordance with the GRI Standards for the 52-week period ending 1 January 2026.
GRI 1 used	GRI 1: Foundation 2021

Any reference to ‘the Report’ relates to our 2025 Social Value and Sustainability Report and any page numbers given relate to this report unless otherwise stated.

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF.NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GENERAL DISCLOSURES						
GRI 2: General Disclosures 2021	2-1 Organisational details	p. 79 - 80 Basis of Reporting	<i>A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.</i>			
	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 Basis of Reporting (p.38)				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-5 External assurance	p. 106 - 108				
	2-6 Activities, value chain and other business relationships	Throughout the Report & in our Annual Report and Accounts Public policy engagement table				
	2-7 Employees	Gender Pay Gap Report p.79				
	2-8 Workers who are not employees	n/a	2-8	We do not report this	We do not report this	
	2-9 Governance structure and composition	p. 79 - 80 & in our Annual Report and Accounts				
	2-10 Nomination and selection of the highest governance body	p. 79 - 80 & in our Annual Report and Accounts				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-11 Chair of the highest governance body	p. 79 - 80 & in our Annual Report and Accounts				
	2-12 Role of the highest governance body in overseeing the management of impacts	p. 79 - 80 & in our Annual Report and Accounts				
	2-13 Delegation of responsibility for managing impacts	p. 79 - 80 & in our Annual Report and Accounts				
	2-14 Role of the highest governance body in sustainability reporting	p. 79 - 80 & in our Annual Report and Accounts				
	2-15 Conflicts of interest	p. 79 - 80 & in our Annual Report and Accounts				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-16 Communication of critical concerns	p. 79 - 80 & in our Annual Report and Accounts				
	2-17 Collective knowledge of the highest governance body	p. 79 - 80 & in our Annual Report and Accounts				
	2-18 Evaluation of the performance of the highest governance body	p. 79 - 80 & in our Annual Report and Accounts				
	2-19 Remuneration	p.74 Annual Report and Accounts				
	2-20 Process to determine remuneration	Annual Report and Accounts				
	2-21 Annual total compensation ratio	Annual Report and Accounts				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-22 Statement on sustainable development strategy	p.6 - 7 & throughout the Report				
	2-23 Policy commitments	Throughout the Report Public policy engagement table Annual Report and Accounts				
	2-24 Embedding policy commitments	Throughout the Report Public policy engagement table Annual Report and Accounts				
	2-25 Processes to remediate negative impacts	Throughout the Report Annual Report and Accounts				
	2-26 Mechanisms for seeking advice	p.76				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	and raising concerns					
	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.7 and Throughout the Report				
	2-30 Collective bargaining agreements	p.76				
MATERIAL TOPICS						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p.3 & 6	A gray 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	p.6				
Climate Change, energy & carbon emissions						



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 3: Material Topics 2021	3-3 Management of material topics	p.27 - 33				
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	p.87				
	302-2 Energy consumption outside of the organisation	p.87 - 89				
	302-3 Energy intensity	n/a	302-3	Not applicable	We do not report on energy intensity	
	302-4 Reduction of energy consumption	p.87				
	302-5 Reductions in energy requirements of products and services	p. 29 - 30 & 87				
	GRI 305: Emissions 2016	305-1 Direct (scope 1) GHG emissions	p.87			



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	305-2 Energy indirect (scope 2) GHG emissions	p.87				
	305-3 Other indirect (scope 3) GHG emissions	p.88 - 89				
	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.87 - 89				
	305-6 Emissions of ozone-depleting substances	n/a	305-6	We report in CO2 equivalent	Industry standard	



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	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.31 - 32 & 89 p.59 & 104				
	308-2 Negative environmental impacts in the supply chain and actions taken	p.26 - 65				
Diversity, equity & inclusion						
GRI 3: Material Topics 2021	3-3 Management of material topics	p.20 - 22 Co-op Pay gap Report				
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Employees- p.85 Governance bodies - Annual Report p.56				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	405-2 Ratio of basic salary and remuneration of women to men	Co-op Pay gap Report				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	p.85 (% 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.74 - 76				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p.76				
	403-2 Hazard identification, risk assessment,	p.76				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF.NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	and incident investigation	Annual Report and Accounts - Risk register				
	403-3 Occupational health services	p.74 & 76 & 105				
	403-4 Worker participation, consultation, and communication on occupational health and safety	p.76 & 105				
	403-5 Worker training on occupational health and safety	p. 72 & 76				
	403-6 Promotion of worker health	p. 72 - 76				
	403-7 Prevention and mitigation of occupational health and safety impacts	p. 76				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	directly linked by business relationships					
	403-9 Work-related injuries	p. 76				
	403-10 Work-related ill	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	
Ethical trade & human rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	p.46 - 48 Modern Slavery Statement				
GRI 408: Child Labour 2016	408-1 Operations and suppliers at	Modern Slavery Statement				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF.NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	significant risk for incidents of child labour					
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.49 - 61				
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	p.39 - 40 & 52 - 58				
	101-2 Management of biodiversity impacts	p.39 - 40 & 52 - 58	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	



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	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.39 - 40 & 52 - 58 p. 97 - 101				
	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.39 - 40 & 52 - 58				
	101-7 Changes to the state of biodiversity	p.39 - 40 & 52 - 58				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	101-8 Ecosystem services	p.39 - 40 & 52 - 58				
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	p. 61 & 104				
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	p. 38 & 91 p. 41 - 43 & 92				
	303-2 Management of water discharge-related impacts	n/a	303-2	We do not report this	We do discharge water but we currently have no way of measuring the quantities.	
	303-3 Water withdrawal	p. 38 & 91				
	303-4 Water discharge	n/a	303-4	We do not report this	We do discharge water but we currently have no way of	



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
					measuring the quantities.	
	303-5 Water consumption	n/a	303-5	We do not report this	We currently cannot accurately measure this.	
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	p. 46 - 48 & 93 - 95 p. 59 - 61 & 104 Modern Slavery Statement				
	414-2 Negative social impacts in the supply chain and actions taken	p. 46 - 48 & 93 - 95 p. 59 - 61 & 104 Modern Slavery Statement				
Business integrity and responsible governance						
GRI 3: Material Topics 2021	3-3 Management of material topics	p.6 - 12 p.73 - 80 Annual Report and Accounts				
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	P.80				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	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.74 - 76 & 105 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	Co-op Pay gap Report				
	202-2 Proportion of senior management	N/A		Not Reported		



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	hired from the local community					
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	p.13 - 15 & 83 - 84 p. 16 - 25 & 85 p. 32 p. 39 - 40 p. 41 - 43 & 92 p. 49 - 51 & 96 p. 66 - 72 Public policy engagement table				
	203-2 Significant indirect economic impacts	Throughout the Report				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Report and Accounts				
	205-2 Communication and training about anti-corruption	p. 78 Annual Report and Accounts				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	policies and procedures					
	205-3 Confirmed incidents of corruption and actions taken	p. 78 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 scope of 2025	
GRI 207: Tax 2019	207-1 Approach to tax	p.77 - 80				
	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				



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	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'				



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		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	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.	



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		criteria which is covered during audits. Ethical Trade & Human Rights section (p. 68 - 72)				
GRI 415: Public policy 2016	415-1 Political contributions	p.82 Public policy engagement table				
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 . There were no rulings against us in 2025				
	417-3 Incidents of non-compliance concerning					



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	marketing communications					
Community impact						
GRI 3: Material Topics 2021	3-3 Management of material topics	p.13 - 25 & 83 - 85				
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p.13 - 25 & 83 - 85				
	413-2 Operations with significant actual and potential negative impacts on local communities	p.13 - 25 & 83 - 85				
Treating customers fairly						



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GRI 3: Material Topics 2021	3-3 Management of material topics	p. 62 - 64 & 102 - 103 p. 77 - 80				
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	p. 62 - 64 & 102 - 103				
	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.				



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		We're also committed to the safe and responsible use of pesticides. Read more on pesticides in Sustainable Sourcing (p. 55).				
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p.78				
Waste, packaging, & circularity						
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 34 - 38 & 90 - 91 p. 52 - 55 & 97 - 99				
GRI 301: Materials 2016	301-1 Materials used by weight or volume	p. 97 - 99 - reporting in relation to wood, palm oil, peat and soy.				
	301-2 Recycled input materials used	p. 91 - % average recycled content in our own-brand plastic packaging.				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	301-3 Reclaimed products and their packaging materials	n/a	301-3	Not applicable	No reclaimed products and their packaging in 2025	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p. 34 - 38 p. 90 - 91				
	306-2 Management of significant waste-related impacts	p. 34 - 38 p. 90 - 91 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.90 - 91				
	306-4 Waste diverted from disposal	p.90 - 91				
	306-5 Waste directed to disposal	p.90 - 91				
Talent, attraction, recruitment & development						



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GRI 3: Material Topics 2021	3-3 Management of material topics	p. 16 - 25 p. 74 - 76 p. 83 - 85 & 105				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p.105				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 74 - 76				
	401-3 Parental leave	p. 74 - 76				
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	p.20 - 21 p. 74 - 76				



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	assistance programs					
	404-3 Percentage of employees receiving regular performance and career development reviews			We don't report this		