



2022 Global Reporting Initiative (GRI) Index



Governance & Strategy

GRI Index

This index accompanies our 2022 ESG Report. It aims to make it simple to find the specific information for each Global Reporting Initiative (GRI) indicator we have reported on. More detailed information for each indicator can be found at the mentioned locations.

Governance & Strategy

GRI standard	Indicator	Location and comments
Organisational profile		
102-1	Name of the organisation	B&M European Value Retail S.A.
102-2	Activities, brands, products, and services	2022 Annual Report - Company overview, p.2-3 2022 ESG Report - Market overview and positioning, p.25-27
102-3	Location of headquarters	The Vault Dakota Drive Estuary Commerce Park Speke Liverpool L24 8RJ UK
102-4	Location of operations	Company website - At a glance
102-5	Ownership and legal form	B&M European Value Retail S.A. is listed on the London Stock Exchange FTSE100, trading with ticker symbol BME
102-6	Markets served	2022 Annual Report - Market overview, p.10-11
102-7	Scale of the organisation	2022 ESG Report - FY22: A year in review, p.24
102-8	Information on employees and other workers	2022 ESG Report - Our people, p53-65 2022 Annual Report - People, p.38-40

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GRI standard	Indicator	Location and comments
Organisational profile <small>continued</small>		
102-9	Supply chain	2022 ESG Report - Supply chain, p.71-74 - Working collaboratively with suppliers, p.50
102-10	Significant changes to the organisation and its supply chain	2022 ESG Report - Sustainable growth, p.28-29 2022 Annual Report - A year of significant progress in our approach to ESG, p.36-27
102-11	Precautionary Principle or approach	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12
102-12	External initiatives	2022 ESG Report - Community investment and engagement, p.66-68
102-13	Membership of associations	N/A - first year reporting
Strategy		
102-14	Statement from senior decision-maker	2022 ESG Report - Statement from Simon Arora, CEO, p.3
102-15	Key impacts, risks and opportunities	2022 Annual Report - Principal risks, p.26-34 2022 ESG Report - Risk management, p.17 2022 TCFD Report - Our findings, p.19-23
Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	2022 ESG Report - Our purpose, p.10 2022 Annual Report - Stakeholders and Section 172 statement, p.56-59
102-17	Mechanisms for advice and concerns about ethics	2022 ESG Report - Ethical conduct, p.21

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GRI standard	Indicator	Location and comments
Governance		
102-18	Governance structure	2022 ESG Report - How we govern, p.14-15 2022 TCFD Report - How we govern, p.10-14
102-19	Delegating authority	2022 ESG Report - How we govern, p.14-15 - ESG governance, p.16
102-20	Executive-level responsibility for economic, environmental, and social topics	2022 ESG Report - Stakeholder engagement, p.18-19 2022 Annual Report - Case study: the Board's approach to ESG governance, p.61
102-21	Consulting stakeholders on economic, environmental, and social topics	2022 ESG Report - Community investment and engagement, p.66-68 2022 Annual Report - Stakeholders and Section 172 statement, p.56-59
102-22	Composition of the highest governance body and its committees	2022 ESG Report - How we govern, p.14 2022 Annual Report - Meet our Board, p62-63
102-23	Chair of the highest governance body	2022 Annual Report - Meet our Board, p62-63 2022 ESG Report - Governance framework, p.13
102-24	Nominating and selecting the highest governance body	2022 Annual Report - Nomination Committee report, p.77-78
102-25	Conflicts of interest	2022 Annual Report - Conflicts of interests, p.67-68
102-26	Role of highest governance body in setting purpose, values, and strategy	2022 ESG Report - Governance framework, p.13 - How we govern, p.14 - ESG governance, p.16
102-27	Collective knowledge of highest governance body	2022 ESG Report - ESG governance, p.16 2022 Annual Report - Corporate governance report, p.64-70

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GRI standard	Indicator	Location and comments
Governance		
102-28	Evaluating the highest governance body's performance	2022 ESG Report - ESG governance, p.16 2022 Annual Report - Corporate governance report, p.64-70
102-29	Identifying and managing economic, environmental, and social impacts	2022 ESG Report - ESG governance, p.16 2022 TCFD Report - Risk management process, p.25-27
102-30	Effectiveness of risk management processes	2022 ESG Report - Risk management, p.17 2022 TCFD Report - Risk management process, p.25-27
102-31	Review of economic, environmental, and social topics	2022 ESG Report - How we govern, p.14 Members of the broader Senior Management team hold regular monthly meetings led by the CEO to review progress and agree actions.
102-32	Highest governance body's role in sustainability reporting	2022 ESG Report - How we govern, p.14-15 - ESG governance, p.16
102-33	Communicating critical concerns	2022 ESG Report - How we govern, p.14-15 - Trust & transparency, p.20 2022 Annual Report - Corporate governance report, p.64-70
102-34	Nature and total number of critical concerns	2022 ESG Report - How we govern, p.15
102-35	Remuneration policies	2022 Annual Report - Conflicts of interests, p.67-68 Company website - Remuneration Committee
102-36	Process for determining remuneration	Company website - Remuneration Committee 2022 Annual Report - Directors' remuneration report, p.79-92
102-37	Stakeholders involvement in remuneration	Company website - Remuneration Committee 2022 Annual Report - Directors' remuneration report, p.79-92

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GRI standard	Indicator	Location and comments
Governance <small>continued</small>		
102-38	Annual total compensation ratio	2022 Annual Report - Directors' remuneration report, p.87-88
102-39	Percentage increase in annual total compensation ratio	2022 Annual Report - Directors' remuneration report, p.87-88
Stakeholder engagement		
102-40	List of stakeholder groups	2022 ESG Report - Stakeholder engagement, p.18-19 2022 Annual Report - Stakeholders and Section 172 statement, p.56-59
102-41	Collective bargaining agreements	N/A
102-42	Identifying and selecting stakeholders	2022 ESG Report - Stakeholder engagement, p.18-19 2022 Annual Report - Stakeholders and Section 172 statement, p.56-59
102-43	Approach to stakeholder engagement	2022 ESG Report - Stakeholder engagement, p.18-19 2022 Annual Report - Stakeholders and Section 172 statement, p.56-59
102-44	Key topics and concerns raised	2022 ESG Report - Stakeholder engagement, p.18-19 - Employee survey, p.56 2022 Annual Report - Stakeholders and Section 172 statement, p.56-59

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GRI standard	Indicator	Location and comments
Reporting practice		
102-45	Entities included in the consolidated financial statements	2022 Annual Report - Notes to the Consolidated Financial Statements, p.140
102-46	Defining report content and topic Boundaries	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
102-47	List of material topics	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12
102-48	Restatements of information	N/A - first year reporting
102-49	Changes in reporting	N/A - first year reporting
102-50	Reporting period	27th March 2021 - 26th March 2022
102-51	Date of most recent report	N/A - first year reporting
102-52	Reporting cycle	27th March 2021 - 26th March 2022 ESG Report published in June 2022
102-53	Contact point for questions regarding the report	Head of Investor Relations investor.relations@bandmretail.com
102-54	Claims of reporting in accordance with the GRI Standards	N/A: this report follows the GRI standard but does not claim to be in accordance with the standards as this is our first year of reporting.
102-55	GRI content index	2022 GRI Index
102-56	External assurance	N/A



Economic & Innovation

Economic & Innovation

GRI standard	Indicator	Location and comments
Economic performance		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
103-2	The management approach and its components	2022 Annual Report - Business model, p.6-7 2022 ESG Report - How we govern, p.14-15 - ESG governance, p.16
103-3	Evaluation of the management approach	2022 Annual Report - Key performance indicators, p.24-25 2022 ESG Report - ESG metrics & targets, p.7
201-1	Direct economic value generated and distributed	2022 Annual Report - Company Balance Sheet, p.151 2022 ESG Report - FY22: A year in review, p.24
201-2	Financial implications and other risks and opportunities due to climate change	2022 Annual Report - Principal risks, p.27 2022 ESG Report - Risk management, p.17 2022 TCFD Report - Our findings, p.19-23
201-3	Defined benefit plan obligations and other retirement plans	2022 ESG Report - Employee benefits, p.54 2022 Annual Report - Notes to the Consolidated Financial Statements, p.121-122
201-4	Financial assistance received from government	2022 Annual Report - Notes to the Consolidated Financial Statements, p.137-139 The French business repaid the remaining balance of €25m relating to the French Government-backed loan facility scheme that was initially made available in FY21 due to the disruption caused by Covid-19.

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GRI standard	Indicator	Location and comments
Market presence		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Materiality, p.12
103-2	The management approach and its components	2022 ESG Report - Stakeholder outputs, p.27
103-3	Evaluation of the management approach	2022 ESG Report - ESG metrics & targets, p.7
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	2022 ESG Report - Ethical conduct, p.21 No specific percentage provided due to first year reporting
202-2	Proportion of senior management hired from the local community	2022 ESG Report - Stakeholder outputs, p.27 We recruit colleagues directly from the local community when we open a new store, but no specific numbers as of yet.
Procurement practices		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
103-2	The management approach and its components	2022 ESG Report - Supply chain, p.71-74 Company Website - Our Suppliers
103-3	Evaluation of the management approach	2022 Annual Report - Key performance indicators, p.24-25 2022 ESG Report - ESG metrics & targets, p.7
204-1	Proportion of spending on local suppliers	2022 ESG Report - Working collaboratively with suppliers, p.50 No statistics on this as first reporting year

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GRI standard	Indicator	Location and comments
Anti-corruption and Anti-competitive behaviour		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
103-2	The management approach and its components	2022 ESG Report - How we govern, p.14-15 - Trust & transparency, p.20 2022 Annual Report - Corporate social responsibility, p.44
103-3	Evaluation of the management approach	2022 Annual Report - Key performance indicators, p.24-25 2022 ESG Report - ESG metrics & targets, p.7
205-1	Operations assessed for risks related to corruption	2022 ESG Report - How we govern, p.14-15 - Trust & transparency, p.20 2022 Annual Report - Corporate social responsibility, p.44
205-2	Communication and training about anti-corruption policies and procedures	Company website - Anti-modern slavery 2022 ESG Report - How we govern, p.14-15 - Trust & transparency, p.20 2022 Annual Report - Corporate social responsibility, p.44
205-3	Confirmed incidents of corruption and actions taken	2022 ESG Report - Trust & transparency, p.20 For the FY22 reporting period, this due diligence process disclosed no instances of any such activity having taken place or having been suspected in our business.
206	Anti-competitive behaviour	2022 ESG Report - Trust & transparency, p.20 There were no instances of non-compliance with anti-competition or trust regulation during the reporting period.

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GRI standard	Indicator	Location and comments
Tax		
103-1	Explanation of the material topic and its Boundary	2022 Annual Report - Notes to the Consolidated Financial Statements, p.111-126 Company website - Tax 2022 ESG Report - Trust & transparency, p.20
103-2	The management approach and its components	2022 Annual Report - Notes to the Consolidated Financial Statements, p.111-126 Company website - Tax 2022 ESG Report - Trust & transparency, p.20
103-3	Evaluation of the management approach	2022 Annual Report - Notes to the Consolidated Financial Statements, p.111-126 Company website - Tax 2022 ESG Report - Trust & transparency, p.20
207-1	Approach to tax	Company website - Tax 2022 ESG Report - Trust & transparency, p.20
207-2	Tax governance	2022 Annual Report - Notes to the Consolidated Financial Statements, p.111-126 Company website - Tax 2022 ESG Report - Trust & transparency, p.20
207-3	Stakeholder engagement and management of concerns related to tax	2022 Annual Report - Notes to the Consolidated Financial Statements, p.111-126 Company website - Tax 2022 ESG Report - Trust & transparency, p.20
207-4	Country-by-country reporting	2022 Annual Report - Notes to the Consolidated Financial Statements, p.111-126



Environment

Environment

GRI standard	Indicator	Location and comments
Materials		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
103-2	The management approach and its components	2022 ESG Report - Environmental management, p.33-34 - Productivity and change initiatives, p.45
103-3	Evaluation of the management approach	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12
301-1	Materials used by weight or volume	N/A - first year reporting
301-2	Recycled input materials used	2022 ESG Report - ESG metrics & targets, p.7 - Recycling & waste streams, p.48
301-3	Reclaimed products and their packaging materials	2022 ESG Report - Recycling & waste streams, p.48

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GRI standard	Indicator	Location and comments
Energy		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
103-2	The management approach and its components	2022 ESG Report - Environmental management, p.33-34 - Energy management, p.37-39
103-3	Evaluation of the management approach	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12
302-1	Energy consumption within the organisation	2022 ESG Report - Energy management, p.37-39 2022 Annual Report - Greenhouse gas ("GHG") emissions, p.47
302-2	Energy consumption outside of the organisation	2022 ESG Report - Energy management, p.37-39 2022 Annual Report - Greenhouse gas ("GHG") emissions, p.47
302-3	Energy intensity	2022 Annual Report - Greenhouse gas ("GHG") emissions, p.47
302-4	Reduction of energy consumption	2022 ESG Report - Energy management, p.37-39 2022 Annual Report - Greenhouse gas ("GHG") emissions, p.47
302-5	Reductions in energy requirements of products and services	2022 ESG Report - Energy management, p.37-39

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GRI standard	Indicator	Location and comments
Water and effluents		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
103-2	The management approach and its components	2022 ESG Report - Environmental management, p.33-34 - Water stewardship, p.49
103-3	Evaluation of the management approach	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12
303-1	Interactions with water as a shared source	2022 ESG Report - Water stewardship, p.49
303-2	Management of water discharge-related impacts	2022 ESG Report - Water stewardship, p.49
303-3	Water withdrawal	2022 ESG Report - Water stewardship, p.49 We aim to improve our data collection processes to include water
303-4	Water discharge	2022 ESG Report - Water stewardship, p.49 We aim to improve our data collection processes to include water
303-5	Water consumption	2022 ESG Report - Water stewardship, p.49 We aim to improve our data collection processes to include water

Environment

GRI standard	Indicator	Location and comments
Emissions		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12
103-2	The management approach and its components	2022 ESG Report - Environmental management, p.33-34 - Greenhouse gas emissions, p.35-36
103-3	Evaluation of the management approach	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12 - Greenhouse gas emissions, p.35-36
305-1	Direct (Scope 1) GHG emissions	2022 ESG Report - Greenhouse gas emissions, p.35-36
305-2	Energy indirect (Scope 2) GHG emissions	2022 ESG Report - Greenhouse gas emissions, p.35-36
305-3	Other indirect (Scope 3) GHG emissions	2022 ESG Report - Greenhouse gas emissions, p.35-36
305-4	GHG emissions intensity	2022 Annual Report - Greenhouse gas ("GHG") emissions, p.47
305-5	Reduction of GHG emissions	2022 ESG Report - Greenhouse gas emissions, p.35-36
305-6	Emissions of ozone-depleting substances (ODS)	N/A
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	N/A

Environment

GRI standard	Indicator	Location and comments
Effluents and waste		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Waste management, p.46-7
103-2	The management approach and its components	2022 ESG Report - Environmental management, p.33-34 - Waste management, p.46-7
103-3	Evaluation of the management approach	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12 - Waste management, p.46-47
306-1	Waste generation and significant waste-related impacts	2022 ESG Report - Waste management, p.46-7 2022 Annual Report - Waste & recycling, p.46
306-2	Management of significant waste-related impacts	2022 ESG Report - Sustainable operations, p.44 - Productivity and change initiatives, p.45 - Waste management, p.46-47 - Recycling & waste streams, p.48
306-3	Waste generated	2022 ESG Report - Sustainable operations, p.44 - Productivity and change initiatives, p.45 - Waste management, p.46-47 - Recycling & waste streams, p.48
306-4	Waste diverted from disposal	2022 ESG Report - Recycling & waste streams, p.48 2022 Annual Report - Waste & recycling, p.46 We aim to improve our data collection processes for waste
306-5	Waste directed to disposal	2022 ESG Report - Waste management, p.46-47 2022 Annual Report - Waste & recycling, p.46 We aim to improve our data collection processes for waste

Environment

GRI standard	Indicator	Location and comments
Environmental compliance		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Materiality, p.12 - Environmental compliance, p.32
103-2	The management approach and its components	2022 ESG Report - Environmental compliance, p.32 - Environmental management, p.33-34
103-3	Evaluation of the management approach	2022 ESG Report - Environmental compliance, p.32 - Environmental management, p.33-34
307-1	Non-compliance with environmental laws and regulations	2022 ESG Report - Environmental compliance, p.32 In FY22, no incidents of environmental noncompliance occurred. None of the Group's businesses was subject to environmental fines.
Supplier environmental assessment		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12 - Supply chain, p.71-74
103-2	The management approach and its components	2022 ESG Report - Environmental management, p.33-34 - Supply chain, p.71-74
103-3	Evaluation of the management approach	2022 ESG Report - Our ESG strategy, p.4-5 - Environmental management, p.33-34 - Working collaboratively with suppliers, p.50
308-1	New suppliers that were screened using environmental criteria	2022 ESG Report - Supply chain, p.71-74 As part of our newly stated target - to engage with our supply chain as per the SBTi guidelines and aim to have 67% of our suppliers (based on spend) set science based targets by 2027 - we will be expanding our supplier assessments in terms of environmental criteria.
308-2	Negative environmental impacts in the supply chain and actions taken	

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Social

Social

GRI standard	Indicator	Location and comments
Employment		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG reporting frameworks, p.11 - Materiality, p.12 - Our people, p.53 2022 Annual Report - People, p.38
103-2	The management approach and its components	2022 ESG Report - Overview, p.52 - Our people, p.53 2022 Annual Report - People, p.38-40
103-3	Evaluation of the management approach	2022 ESG Report - ESG metrics & targets, p.7 - Materiality, p.12 - Our people, p.53-65
401-1	New employee hires and employee turnover	2022 ESG Report - Our people, p.53 2022 Annual Report - People, p.38-40
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2022 ESG Report - Employee benefits, p.54 - Colleague Engagement, p.55 - Employee Assistance Programme (EAP), p.63
401-3	Parental leave	2022 ESG Report - Ethical conduct, p.21 The Group is committed to complying with local laws on working hours and time periods, and has a zero tolerance approach to discrimination against someone who is pregnant.

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GRI standard	Indicator	Location and comments
Labour / management relations		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Our people, p.53 2022 Annual Report - People, p.38
103-2	The management approach and its components	2022 ESG Report - Our people, p.53 - Employee survey, p.56 2022 Annual Report - People, p.38-40
103-3	Evaluation of the management approach	2022 ESG Report - ESG metrics & targets, p.7 - Our people, p.53-65
402-1	Minimum notice periods regarding operational changes	2022 ESG Report - Colleague App, p.56
Occupational health and safety		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Health and safety, p.64-65 - Materiality, p.12 2022 Annual Report - Health and safety, p.42
103-2	The management approach and its components	2022 ESG Report - Health and safety, p.64-65 2022 Annual Report - Health and safety, p.42
103-3	Evaluation of the management approach	2022 ESG Report - Health and safety, p.64-65 2022 Annual Report - Health and safety, p.42
403-1	Occupational health and safety management system	2022 ESG Report - Health and safety, p.64-65 2022 Annual Report - Health and safety, p.42
403-2	Hazard identification, risk assessment and incident investigation	2022 ESG Report - Health and safety, p.64-65 2022 Annual Report - Health and safety, p.42

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GRI standard	Indicator	Location and comments
Occupational health and safety <small>continued</small>		
403-3	Occupational health services	2022 ESG Report - Employee benefits, p.54 - Employee Assistance Programme (EAP), p.63 - Health and safety, p.64-65
403-4	Worker participation, consultation, and communication on occupational health and safety	2022 ESG Report - Health and safety, p.64-65 - Colleague Engagement, p.55 - Colleague App, p.56 2022 Annual Report - Health and safety, p.42
403-5	Worker training on occupational health and Safety	2022 ESG Report - Health and safety, p.65
403-6	Promotion of worker health	2022 ESG Report - Health and safety, p.64-65 - Colleague Engagement, p.55
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2022 ESG Report - Health and safety, p.64-65 - Employee Assistance Programme (EAP), p.63 2022 Annual Report - Health and safety, p.42
403-8	Workers covered by an occupational health and safety management system	2022 ESG Report - Health and safety, p.64-65 2022 Annual Report - Health and safety, p.42
403-9	Work-related injuries	2022 ESG Report - Health and safety, p.64-65 2022 Annual Report - Health and safety, p.42
403-10	Work-related ill health	2022 ESG Report - Health and safety, p.64-65 2022 Annual Report - Health and safety, p.42

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GRI standard	Indicator	Location and comments
Training and education		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12 - Learning and development, p.57 - Leadership training and courses, p61-62 2022 Annual Report - Corporate social responsibility, p.36-47
103-2	The management approach and its components	2022 ESG Report - Our ESG strategy, p.4-5 - Learning and development, p.57 - Step-Up programmes, p.58-60 - Leadership training and courses, p61-62 2022 Annual Report - Corporate social responsibility, p.36-47
103-3	Evaluation of the management approach	2022 ESG Report - Our ESG strategy, p.4-5 - ESG metrics & targets, p.7 - Learning and development, p.57 - Step-Up programmes, p.58-60 - Leadership training and courses, p61-62 2022 Annual Report - Corporate social responsibility, p.36-47
404-1	Average hours of training per year per employee	2022 ESG Report - Learning and development, p.57 - Step-Up programmes, p.58-60 - Leadership training and courses, p61-62 2022 Annual Report - Corporate social responsibility, p.36-47
404-2	Programs for upgrading employee skills and transition assistance programs	2022 ESG Report - Learning and development, p.57 - Step-Up programmes, p.58-60 - Leadership training and courses, p61-62
404-3	Percentage of employees receiving regular performance and career development reviews	2022 ESG Report - ESG metrics & targets, p.7 - Learning and development, p.57 - Step-Up programmes, p.58-60 - Leadership training and courses, p61-62

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GRI standard	Indicator	Location and comments
Diversity and equal opportunity		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12 - How we govern, 14-15 - Our people, p.53 2022 Annual Report - Corporate governance report, p.66
103-2	The management approach and its components	2022 ESG Report - How we govern, 14-15 - Our people, p.53 2022 Annual Report - Diversity and equality, p.40 - Corporate governance report, p.66
103-3	Evaluation of the management approach	2022 ESG Report - ESG metrics & targets, p.7 - How we govern, 14-15 - Our people, p.53
405-1	Diversity of governance bodies and employees	2022 ESG Report - How we govern, 14-15 - Our people, p.53 2022 Annual Report - Diversity and equality, p.40 - Corporate governance report, p.66
405-2	Ratio of basic salary and remuneration of women to men	2022 ESG Report - How we govern, 14-15 - Our people, p.53 2022 Annual Report - Diversity and equality, p.40 - Corporate governance report, p.66 Company website - Gender pay gap reporting

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GRI standard	Indicator	Location and comments
Non-discrimination		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Materiality, p.12 - Ethical conduct, p.21 - Our people, p.53 2022 Annual Report - Corporate social responsibility, p.36-47
103-2	The management approach and its components	2022 ESG Report - Ethical conduct, p.21 - Our people, p.53 2022 Annual Report - Directors report and business review FY22, p.93
103-3	Evaluation of the management approach	2022 ESG Report - Ethical conduct, p.21 - Our people, p.53 2022 Annual Report - Corporate social responsibility, p.36-47
406-1	Incidents of discrimination and corrective actions taken	2022 ESG Report - Ethical conduct, p.21 We encourage our employees to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that confidentiality will be respected.
Child labour		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Ethical conduct, p.21 - Responsible practices, p.74 Company website - Workplace policy
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Responsible practices, p.74 Company website - Workplace policy
103-3	Evaluation of the management approach	2022 ESG Report - ESG governance, p.16 - Responsible practices, p.74
408-1	Operations and suppliers at significant risk for incidents of child labour	2022 ESG Report - Supply chain, 71-73 - Responsible practices, p.74

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GRI standard	Indicator	Location and comments
Forced labour		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Materiality, p.12 - Ethical conduct, p.21 - Responsible practices, p.74 Company website - Workplace policy
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Ethical conduct, p.21 - Responsible practices, p.74 Company website - Workplace policy
103-3	Evaluation of the management approach	2022 ESG Report - ESG governance, p.16 - Ethical conduct, p.21 - Responsible practices, p.74
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2022 ESG Report - Supply chain, 71-73 - Responsible practices, p.74

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GRI standard	Indicator	Location and comments
Human rights assessment		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12 - Ethical conduct, p.21 - Responsible practices, p.74 2022 Annual Report - Corporate social responsibility, p.44 Company website - Workplace policy
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Ethical conduct, p.21 - Responsible practices, p.74 2022 Annual Report - Corporate social responsibility, p.44 Company website - Workplace policy
103-3	Evaluation of the management approach	2022 ESG Report - ESG metrics & targets, p.7 - ESG governance, p.16 - Ethical conduct, p.21 - Responsible practices, p.74
412-1	Operations that have been subject to human rights reviews or impact assessments	2022 ESG Report - Ethical conduct, p.21 - Responsible practices, p.74 2022 Annual Report - Corporate social responsibility, p.44 Company website - Workplace policy
412-2	Employee training on human rights policies or procedures	2022 ESG Report - Ethical conduct, p.21 - Responsible practices, p.74
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	2022 ESG Report - Ethical conduct, p.21 - Responsible practices, p.74

Social continued

GRI standard	Indicator	Location and comments
Local communities		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Our ESG strategy, p.4-5 - Materiality, p.12 - Market overview and positioning, p.26-27 - Community investment and engagement, p66-68 2022 Annual Report - Social, p.41-42
103-2	The management approach and its components	2022 ESG Report - Our ESG strategy, p.4-5 - ESG governance, p.16 - Market overview and positioning, p.26-27 - Community investment and engagement, p66-68 2022 Annual Report - Social, p.41-42
103-3	Evaluation of the management approach	2022 ESG Report - ESG metrics & targets, p.7 - ESG governance, p.16 - Market overview and positioning, p.26-27 - Community investment and engagement, p66-68
413-1	Operations with local community engagement, impact assessments, and development programs	2022 ESG Report - Our ESG strategy, p.4-5 - Market overview and positioning, p.26-27 - Community investment and engagement, p66-68 2022 Annual Report - Social, p.41-42
413-2	Operations with significant actual and potential negative impacts on local communities	2022 ESG Report - Our ESG strategy, p.4-5 - Market overview and positioning, p.26-27 - Community investment and engagement, p66-68 - Supply chain, p.71-73 2022 Annual Report - Social, p.41-42

Social continued

GRI standard	Indicator	Location and comments
Supplier social assessment		
103-1	Explanation of the material topic and its Boundary	<p>2022 ESG Report - Our ESG strategy, p.4-5</p> <ul style="list-style-type: none"> - Stakeholder engagement, p.18 - Ethical conduct, p.21 - Supply chain, 71-73 - Responsible practices, p.74 <p>2022 Annual Report - Corporate social responsibility, p.41-44</p> <p>Company website - Workplace policy</p>
103-2	The management approach and its components	<p>2022 ESG Report - ESG governance, p.16</p> <ul style="list-style-type: none"> - Ethical conduct, p.21 - Supply chain, 71-73 - Responsible practices, p.74 <p>2022 Annual Report - Corporate social responsibility, p.41-44</p>
103-3	Evaluation of the management approach	<p>2022 ESG Report - ESG metrics & targets, p.7</p> <ul style="list-style-type: none"> - ESG governance, p.16 - Ethical conduct, p.21 - Supply chain, 71-73 - Responsible practices, p.74
414-1	New suppliers that were screened using social criteria	<p>2022 ESG Report - Ethical conduct, p.21</p> <ul style="list-style-type: none"> - Supply chain, 71-73 - Responsible practices, p.74 <p>2022 Annual Report - Corporate social responsibility, p.41-44</p> <p>Company website - Our suppliers</p>
414-2	Negative social impacts in the supply chain and actions taken	<p>2022 ESG Report - Ethical conduct, p.21</p> <ul style="list-style-type: none"> - Supply chain, 71-73 - Responsible practices, p.74 <p>Concerning the year under review, no reports have been made to the Group of any instances of actual or suspected modern slavery or human rights abuses relating to human trafficking or other kinds of forced labour in our supply chain.</p>

Social continued

GRI standard	Indicator	Location and comments
Public policy		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Trust & transparency, p.20 2022 Annual Report - Directors report and business review FY22, p.94
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Trust & transparency, p.20 2022 Annual Report - Corporate social responsibility, p.44
103-3	Evaluation of the management approach	2022 ESG Report - ESG governance, p.16 - Trust & transparency, p.20
415-1	Political contributions	2022 ESG Report - Trust & transparency, p.20 No political donations were made in the financial year.
Customer health and safety		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - ESG governance, p.16 - Health and safety, p.65 - Customer experience, p.69-70 2022 Annual Report - Social, p.41-44
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Health and safety, p.65 - Customer experience, p.69-70
103-3	Evaluation of the management approach	2022 ESG Report - Health and safety, p.65 - Customer experience, p.69-70
416-1	Assessment of the health and safety impacts of product and service categories	2022 ESG Report - Health and safety, p.65 - Customer experience, p.69-70
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2022 ESG Report - Health and safety, p.65 - Customer experience, p.69-70

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GRI standard	Indicator	Location and comments
Marketing and labelling		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Working collaboratively with suppliers, p.50 - Customer experience, p.69-70
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Working collaboratively with suppliers, p.50 - Customer experience, p.69-70
103-3	Evaluation of the management approach	2022 ESG Report - Working collaboratively with suppliers, p.50 - Customer experience, p.69-70
417-1	Requirements for product and service information and labeling	2022 ESG Report - Working collaboratively with suppliers, p.50 - Customer experience, p.69-70
417-2	Incidents of non-compliance concerning product and service information and labeling	2022 ESG Report - Customer experience, p.69-70 There were no instances of prosecution for non-compliance with regulations and/or voluntary codes concerning information, marketing or labelling during the reporting period.
417-3	Incidents of non-compliance concerning marketing communications	2022 ESG Report - Customer experience, p.69-70 There were no instances of prosecution for non-compliance with regulations and/or voluntary codes concerning information, marketing or labelling during the reporting period.

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GRI standard	Indicator	Location and comments
Customer privacy		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Materiality, p.12 - Customer experience, p.69-70
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Customer experience, p.69-70 2022 Annual Report - Social, p.41-44
103-3	Evaluation of the management approach	2022 ESG Report - ESG governance, p.16 - Customer experience, p.69-70
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2022 ESG Report - Customer experience, p.69-70 No complaints from regulatory bodies or outside parties were identified during the reporting year concerning breaches of customer privacy. There were no identified leaks, thefts or losses of customer data.
Socioeconomic compliance		
103-1	Explanation of the material topic and its Boundary	2022 ESG Report - Our ESG strategy, p.4-5 - Trust & transparency, p.20 2022 Annual Report - Social, p.41-44
103-2	The management approach and its components	2022 ESG Report - ESG governance, p.16 - Trust & transparency, p.20 2022 Annual Report - Social, p.41-44
103-3	Evaluation of the management approach	2022 ESG Report - ESG governance, p.16 - Trust & transparency, p.20
419-1	Non-compliance with laws and regulations in the social and economic area	2022 ESG Report - Trust & transparency, p.20 No incidents of socioeconomic non-compliance occurred, and none of the Group's businesses was subject to fines relating non-compliance with socio-economic laws and regulations.



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