

GRI CONTENT INDEX 2023

STATEMENT OF USE

Asda Group Ltd has reported the information cited in this GRI content index for the period 1 January, 2023 - 31 December, 2023 with reference to the GRI Standards.

GRI 1 USED

GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	Bellis Finco plc
	2-2 Entities included in the organisation's sustainability reporting	The principal activity of Asda Group Limited is the retail of food, clothing (George), general merchandise, optical, pharmacy and fuel services throughout the United Kingdom and online.
	2-3 Reporting period, frequency and contact point	1 January 2023 to 31 December 2023 Annual Reporting Cycle Contact the Asda Press Office Team on https://corporate.asda.com/newsroom/contact-media-relations
	2-4 Restatements of information	In 2023 we became aware of industry-wide issues relating to the processing of food waste for animal feed and the possibility that this was being sent to anaerobic digestion. As a result, we have removed animal feed from our redistribution figures and assumed that this food has gone to waste. This means we have restated our 2022 figure from 27,836 tonnes to 28,308 tonnes – an increase of 472 tonnes – making our 2022 food waste figure 5.5% above our baseline rather than the 3.8% previously stated. This has also impacted our progress in 2023, with animal feed a growing part of our redistribution strategy. We aim to restart animal feed redistribution later in 2024.
	2-5 External assurance	All disclosures made in the report and on the website are checked and evidenced by internal experts. In 2021, we introduced a dedicated ESG claims management software system to capture and substantiate all our ESG disclosures. This was a significant milestone in how we govern and manage ESG credibly and transparently. The data and disclosures made within this Report are correct to the best of our knowledge, as at the publishing date of July 2024. Asda is working towards third party assurance for the report. CCFB Website: Strategy/Transparent Reporting
	2-6 Activities, value chain and other business relationships	The principal activity of Asda Group Limited is the retail of food, clothing (George), general merchandise, optical, pharmacy and fuel services throughout the United Kingdom and online. ESG Report 2023: p.2

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-7 Employees	Annual Report and Financial Statements 2023: Our Stakeholders p.33 Information on employees and other workers ESG Report 2023: p.24 CCFB Website: Social/ Great Place to Work
	2-8 Workers who are not employees	Information on employees and other workers
	2-9 Governance structure and composition	Annual Report and Financial Statements 2023: Governance p.23 CCFB Website: Strategy/Governance ESG Report 2023: p.39
	2-10 Nomination and selection of the highest governance body	Each of the Group's key business functions are represented in Executive Committee meetings and each member is highly skilled and experienced in the function that they represent. The variety of backgrounds, skills, experience and knowledge ensures decisions relevant to the Group are being made in a diverse forum. The diversity of thought and expertise provided by the respective Executive Committee members promotes balanced and holistic decision making which assesses the impacts of decisions on the various stakeholders who have an interest in the operations of the Group and who are affected by the decisions made.
	2-11 Chair of the highest governance body	Read more here: https://corporate.asda.com/our-story/leadership
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report and Financial Statements 2023: Approach to Risk Management p.29, CCFB Website: Strategy/Governance ESG Report 2023: p.39
	2-13 Delegation of responsibility for managing impacts	Annual Report and Financial Statements 2023: Governance p.23-24 CCFB Website: Strategy/Governance
	2-14 Role of the highest governance body in sustainability reporting	ESG Report 2023: p.39 CCFB Website: Strategy/Governance ESG Policies
	2-17 Collective knowledge of the highest governance body	Annual Report and Financial Statements 2023: Governance p.23-24 CCFB Website: Strategy/Governance
	2-18 Evaluation of the performance of the highest governance body	Annual Report and Financial Statements 2022: Executive Committee p.28 CCFB Website: Strategy/Governance ESG Report 2022: p.28
2-19 Remuneration policies	Annual Report and Financial Statements 2023: Remuneration p.29, p. 30 CCFB Website: Strategy/Governance	
2-20 Process to determine remuneration	Annual Report and Financial Statements 2023: Remuneration p.29, p.30 CCFB Website: Strategy/Governance	

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Annual Report and Financial Statements 2023: ESG p.55-65 CCFB Website: Strategy CCFB Website: Environmental CCFB Website: Social Overview
	2-23 Policy commitments	CCFB Website: Strategy/Governance ESG related policies are available here: CCFB Website/Documents and downloads/Our Policies
	2-26 Mechanisms for seeking advice and raising concerns	Annual Report and Financial Statements 2023: Governance p.23-24 Statement of Ethics Standards for Suppliers
	2-27 Compliance with laws and regulations	Annual Report and Financial Statements 2023: Governance p.23-24
	2-28 Membership associations	Membership of Associations
	2-29 Approach to stakeholder engagement	Annual Report and Financial Statements 2022: Our Stakeholders p.31-36 ESG Report 2023: Our ESG Programme p.13 CCFB Website: Social/ Great Place to Work CCFB Website: Social/Supporting Supply Chain Communities CCFB Website: Governance/Supplier Relations
	2-30 Collective bargaining agreements	Collective Bargaining Agreement
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG Report 2023: Our ESG Programme p.13 CCFB Website: Strategy/ ESG Materiality Statement
	3-2 List of material topics	ESG Report 2023: Our ESG Programme p.13 CCFB Website: Strategy/ ESG Materiality Statement
	3-3 Management of material topics	ESG Report 2023: Our ESG Programme p.13 ESG Report 2023: Good Governance p.39 CCFB Website: Strategy/ ESG Materiality Statement
	201-1 Direct economic value generated and distributed	£25,617m turnover
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report and Financial Statements 2023: ESG p.55-65 Streamlined Energy and Carbon Reporting Summary 2023 ESG Report 2023: Climate-related Financial Disclosure Summary p.8-9 CCFB Website: Environmental/Energy and climate mitigation
GRI 202: Market Presence 2016	3-3 Management of material topics	Asda Gender Pay Report 2023
	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	

GRI STANDARD	DISCLOSURE	LOCATION
GRI 205: Anti-corruption 2016	3-3 Management of material topics	Statement of Ethics Standards for Suppliers Annual Report and Financial Statements 2023
	205-1 Operations assessed for risks related to corruption	Annual Report and Financial Statements 2023: Regulatory, Political and Compliance Environment p.41
	205-2 Communication and training about anti-corruption policies and procedures	Anti-corruption Policy Statement of Ethics CCFB Website/Governance/Ethics and Compliance
GRI 207: Tax 2019	3-3 Management of material topics	Asda Tax Strategy Statement
	207-1 Approach to tax	
	207-2 Tax governance, control, and risk management	
	207-3 Stakeholder engagement and management of concerns related to tax	
GRI 301: Materials 2016	3-3 Management of material topics	ESG Report 2023 Annual Report and Financial Statements 2023
	301-1 Materials used by weight or volume	ESG Report 2023: ESG Performance Scorecards p.40-47 CCFB Website: Environmental/Waste/Plastics and Packaging
	301-2 Recycled input materials used	ESG Report 2023: ESG Performance Scorecards p.40-47 CCFB Website: Environmental/Waste/Plastics and Packaging
	301-3 Reclaimed products and their packaging materials	CCFB Website: Environmental/Plastics and Packaging Data
GRI 302: Energy 2016	3-3 Management of material topics	ESG Report 2023 Annual Report and Financial Statements 2023 Streamlined Energy and Carbon Reporting Summary 2023
	303-1 Interactions with water as a shared resource	ESG Report 2023 Annual Report and Financial Statements 2023
	302-2 Energy consumption outside of the organisation	
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	
	302-5 Reductions in energy requirements of products and services	

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 303: Water and Effluents 2018	3-3 Management of material topics	ESG Report 2023 Annual Report and Financial Statements 2023
	303-1 Interactions with water as a shared resource	ESG Report 2023: p.25 CCFB Website: Environmental/Nature/Water Resources
	303-2 Management of water discharge-related impacts	ESG Report 2022: p.13 CCFB Website: Environmental/Nature/Water Resources
	303-5 Water consumption	2372196 m3 across the Asda estate including stores, depots and head offices. This figure excludes water data for Arthur and EG stores acquired in 2023, but will be included in 2024 onwards.
GRI 304: Biodiversity 2016	3-3 Management of material topics	ESG Report 2023 Annual Report and Financial Statements 2023
	304-3 Habitats protected or restored	ESG Report 2023: Nature p.25-26 CCFB Website: Environmental/Farming and Nature
GRI 305: Emissions 2016	3-3 Management of material topics	Streamlined Energy and Carbon Reporting Summary 2023 Annual Report and Financial Statement 2023 ESG Report 2023
GRI 306: Waste 2020	3-3 Management of material topics	ESG Report 2023
	306-1 Waste generation and significant waste-related impacts	ESG Report 2023: Zero Waste p. 29 ESG Performance Scorecards: p.45-46 CCFB Website: Environmental/Waste
	306-2 Management of significant waste-related impacts	ESG Report 2023: p. 29 ESG Performance Scorecards: p.45-46 CCFB Website: Environmental/Waste
	306-3 Waste generated	ESG Performance Scorecards: p.45-46 CCFB Website: Environmental/Waste
	306-4 Waste diverted from disposal	ESG Performance Scorecards: p.45-46 CCFB Website: Environmental/Waste CCFB Website: Environmental/Food Waste
	306-5 Waste directed to disposal	ESG Performance Scorecards: p.45-46 CCFB Website: Environmental/Waste
GRI 402: Labour/Management Relations 2016	3-3 Management of material topics	Information on Employees and other workers
	402-1 Minimum notice periods regarding operational changes	

GRI STANDARD	DISCLOSURE	LOCATION
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	Occupational Health and Safety Annual Report and Financial Statements 2023: Our Stakeholders and Section 172 Agreement, p. 38
	403-1 Occupational health and safety management system	
	403-2 Hazard identification, risk assessment, and incident investigation	
	403-3 Occupational health services	
	403-4 Worker participation, consultation, and communication on occupational health and safety	
	403-5 Worker training on occupational health and safety	
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	
GRI 404: Training and Education 2016	3-3 Management of material topics	CCFB Website: Great place to work
	404-1 Average hours of training per year per employee	CCFB Website: Social/ A Great Place to Work/ Learning and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	ESG Report 2023: p.34-37
	404-3 Percentage of employees receiving regular performance and career development reviews	All colleagues participate in quarterly role and development reviews.
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	Gender Pay Report 2023
	405-1 Diversity of governance bodies and employees	
	405-2 Ratio of basic salary and remuneration of women to men	
GRI 406: Non-discrimination 2016	3-3 Management of material topics	Annual Report and Financial Statements 2023
	406-1 Incidents of discrimination and corrective actions taken	

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 407: Freedom of Association and Collective Bargaining 2016	3-3 Management of material topics	Collective Bargaining Agreement
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
GRI 413: Local Communities 2016	3-3 Management of material topics	ESG Report 2023 CCFB Website: Social/Supporting local communities
	413-1 Operations with local community engagement, impact assessments, and development programs	ESG Report 2023: p.32-33 CCFB Website: Social/Supporting local communities CCFB Website: Social/Charity partnerships Asda Foundation, Asda Tickled Pink, BBC Children in Need
	413-2 Operations with significant actual and potential negative impacts on local communities	Asda first acquired the Bramley petrol filling station site from the Co-op in October 2022. However, due to the requirements of Competition Mergers Authority, the Bramley site and other acquired sites were under a 'hold separate' period until the site was finally released to be controlled and operated by Asda in October 2023. During the period of transition over to Asda's ownership pressure tests on the fuel pipelines did not highlight any issues, however during the remediation works at the site in February 2024 we became aware of a situation which uncovered historic damage to the fuel line. This continues to have a serious impact on the residents and businesses of Bramley and we have been transparent in setting out the steps to remediation, both for the site itself and the wider village. Given the complex and evolving nature of the situation we have continued to work proactively with other stakeholders as information becomes available to assess the most appropriate next steps to resolve this situation as quickly as possible.
GRI 416: Customer Health and Safety 2016	3-3 Management of material topics	CCFB Website/Governance/Ethics and compliance/Food Safety
	416-1 Assessment of the health and safety impacts of product and service categories	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	

