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About the Report

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The Sustainability Report of the Biedronka chain, part of the joint-stock company Jerónimo Martins Polska, has been published since 2020. This report was drawn up in accordance with the 2021 Global Reporting Initiative Standards (GRI). The presented data, both qualitative and quantitative, refer to the period from 1 January to 31 December 2023, unless otherwise stated²⁵.

2-4

Regarding the dimensional and structural aspects, there were no changes in Biedronka's size, structure, form of ownership or value chain during the reporting period. Compared to the 2022 report, we have made several changes in accordance with the methodology adopted with the Group report. Information on all the changes can be found in the Group Report. ▶

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The reported data was obtained, in part, solely for the purpose of the present report, and a substantial portion, extracted from the Jerónimo Martins Group's 2023 Annual Report. Both sources were independently and externally verified. The Jerónimo Martins Group's Annual Report was verified by EY. The 2023 Sustainability Report of the Biedronka chain was externally verified by an independent entity, SGS Polska Sp. z o.o. The verification was performed in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000), issued by the International Auditing and Assurance Standards Board.

The following scope was covered: GRI 2-7, 202-1, 204-1, 301-1, 303-1, 305-1, 305-2, 306-3, 306-4, 306-5, 401-1, 401-3, 403-5, 403-9, 405-1. The external auditor was proposed by representatives of the Environmental Protection and Sustainability Division of the Biedronka chain and the Jerónimo Martins Group's Corporate Communications and Responsibility Department, based, inter alia, on criteria as previous experience in auditing non-financial reports. The entity proposed was then approved by the Audit Committee of the Jerónimo Martins Group. The independent assurance report is available at page 158

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The structure of the Report, its assumptions and the final version of the document are approved by the Board of Directors of the Biedronka chain, taking into account key issues for the organisation. Members of the Board of Directors are responsible for verifying the final content of each chapter of the report.

²⁵ The sustainability information that applies to the Biedronka chain is included in the "Corporate Responsibility in Value Creation" chapter of the Jerónimo Martins Group's 2023 Annual Report covers the same time frame.

Process to determine material topics

3-1

In order to understand the impact that the Jerónimo Martín´s Group, therefore including Biedronka, has on the environment, society and economy, in accordance with the EU Corporate Sustainability Reporting Directive and the European Sustainability Reporting Standards (ESRS), in 2023 the Group conducted a comprehensive double materiality assessment for the first time.

Compared to the Group's previous materiality analyses (conducted in 2013, 2016 and 2019), which only covered impact materiality, the 2023 assessment allowed for an in-depth analysis of impact materiality together with financial materiality.

The 2023 survey for the collected double materiality assessment, gathered information from over 16,600 stakeholders of nine different groups, in Poland, Portugal and Colombia, for the analysis of impact materiality along the value chain, considering severity and likelihood. To identify financial materiality, the assessment was based on the Group's risk management system, taking into account the risks and opportunities along the value chain, based on magnitude and likelihood. These two exercises were then validated by senior managers and members of the Group's Executive Committee. Entering the procedural aspects of the double materiality assessment, the Jerónimo Martins Group's analysis consisted of the following fundamental steps²⁶:

1. Identification of sustainability topics

Through an analysis of international and local sustainability policies and regulations (E.g: Sustainable Development Goals, European Green Deal, and other international climate and biodiversity agreements), relevant international reporting schemes (e.g: GRI, ESRS, SASB, TCFD), work programmes from different sectoral associations and non-governmental organisations (e.g: WBCSD and WWF), sustainability indices and peer benchmarking.

2. Stakeholder survey

Responses were collected through survey interviews with employees, consumers, suppliers and service providers, NGOs, charitable foundations, analysts and investors, the media, industry associations, insurance companies and opinion makers.

3. Identification of impacts, risks and opportunities (IRO)

Having the survey responses as a basis, it was prepared a comprehensive list of impacts, risks and opportunities, in order to assess potential material topics. These potential topics were then correlated with the ESRS standards. The assessment concentrated on three different stages of the value chain: the short, medium and long-term. Risks and opportunities were then classified based on their severity and probability of occurrence, and impacts were assessed as positive or negative, and as actual or potential. The resulting list from the IROs was finally filtered using the materiality threshold set, which selected a short list of material impacts, risks and opportunities.

4. Impact and financial materiality assessment

The information collected from the previous stages was presented using a matrix with the impact materiality axis and the financial materiality axis.

²⁶ Within the scope of the identification of sustainability topics, and regarding the ESRS methodology, this approach was carried out in accordance with the draft version dated November 2022. However, correspondence with the version published in the delegated act of July 31, 2023 was ensured.

Topics identified as material

3-2

3-3

As a result of the Biedronka's analysis, we have spotted key topics that have a material impact on our strategy and stakeholder relations. These topics reflect issues that can impact the operation of the company and correlations with the environment in the short, medium and long term:



Key topics from the impact materiality perspective:

- packaging redesign for sustainable resource use
- product affordability
- product safety and quality standards
- food waste
- sustainable and responsible criteria in the supply chain;
- climate change



Key topics from the financial materiality perspective:

- product affordability
- product safety and quality standards
- compensation and benefits
- food waste
- packaging redesign for sustainable resource use
- employee learning and development
- product and services innovation
- responsible marketing and clear labelling



Contact:

For questions concerning the Biedronka Sustainability Report, please contact us at sustainability@biedronka.com

GRI Index



Indicators verified by an independent third party.

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements ¹
Indicators				
GRI 2 The organisation and its reporting practices	2-1	Organisational details	p. 9	
	2-2	Entities included in the organisation's sustainability reporting	p. 145	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i
	2-3	Reporting period, frequency and contact point	p. 145	ESRS 1 §73
	2-4	Restatements of information	p. 145	ESRS 2 BP-2 §13, §14 (a) to (b)
	2-5	External assurance	p. 145	
GRI 2 Activities and workers	2-6	Activities, value chain and other business relationships	p. 20, 52	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)
	2-7 	Employees	p. 95, 96	ESRS 2 SBM-1 §40 (a) iii; ESRS SI SI-6 §50 (a) to (b) and (d) to (e), §51 to §52
	2-8	Workers who are not employees	p. 103	ESRS SI SI-7 §55 to §56 ²

¹ This mapping was conducted in accordance with the guidelines set forth in the official EFRAG document dated 30 November 2023. The document outlines the collaboration between EFRAG and GRI to achieve alignment between the European Sustainability Reporting Standards (ESRS) and GRI standards. Please refer to the link for details: https://www.globalreporting.org/media/z2vmxbks/gri-standards-and-esrs-draft-interoperability-index_20231130-final.pdf. This mapping is intended to facilitate preparation for future reporting obligations under the requirements of the Corporate Sustainability Reporting Directive (CSRD). It should be noted that this mapping does not constitute an endorsement that this report has been executed with the ESRS standards, nor that the information provided in the report meets the requirements of those standards.

² GRI 2-8 covers workers who are not employees and whose work is controlled by the organisation. ESRS SI-7 covers non-employee workers: people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78).

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
GRI 2 Governance	2-9	Governance structure and composition	p. 9, 10	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b)
	2-10	Nomination and selection of the highest governance body	p. 9, 10	
	2-11	Chair of the highest governance body	p. 9, 10	
	2-12	Role of the highest governance body in overseeing the management of impacts	p. 17	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)
	2-13	Delegation of responsibility for managing impacts	p. 17	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)
	2-14	Role of the highest governance body in sustainability reporting	p. 145	ESRS 2 GOV-5 §36; IRO-1 §53 (d)
	2-15	Conflicts of interest	p. 123	
	2-16	Communication of critical concerns	p. 123	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)
	2-17	Collective knowledge of the highest governance body	p. 18	ESRS 2 GOV-1 §23
	2-18	Evaluation of the performance of the highest governance body	p. 10, 18	
	2-19	Remuneration policies	p. 10, 112	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13
	2-20	Process to determine remuneration	p. 112	ESRS 2 GOV-3 §29 (e)
	2-21 ³	Annual total compensation ratio	-	ESRS S1 S1-16 §97 (b) to (c)

³ Biedronka does not report this indicator due to confidentiality restrictions. The data is confidential and cannot be made public in accordance with Jeronimo Martins Group policy


Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
GRI 2 Strategy, policies and practices	2-22	Statement on sustainable development strategy	p. 4	ESRS 2 SBM-1 §40 (g)
	2-23	Policy commitments	p. 11, 13	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)
	2-24	Embedding policy commitments	p. 11, 13	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)
	2-25	Processes to remediate negative impacts	p. 10, 22	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)
	2-26	Mechanisms for seeking advice and raising concerns	p. 13, 15	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)
	2-27	Compliance with laws and regulations	p. 17	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a) ⁴
	2-28	Membership associations	p. 19	

⁴ GRI 2-27 covers all significant non-compliance with laws and regulations, and breakdowns by types of incidents of noncompliance. ESRS requirements cover information on current financial effects, noncompliance with regards to pollution, anti-corruption and anti-bribery, and severe human rights incidents, in a number of topical standards.




Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
GRI 2 Stakeholder engagement	2-29	Approach to stakeholder engagement	p. 21	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21
	2-30	Collective bargaining agreements	p. 122	ESRS S1 S1-8 §60 (a) and §61
GRI 3 Material topics	3-1	Process to determine material topics	p. 146	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv
	3-2	List of material topics	p. 147	ESRS 2 SBM-3 §48 (a) and (g)
	3-3	Management of material topics	p. 52, 53, 67, 79, 86, 147	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4- 5 §41 (b) to (c)

Thematic indicators

Economic topics:

GRI 202 Market presence	202-1 	Ratios of standard entry level wage by gender compared to local minimum wage	p. 112	ESRS S1 S1-10 §67-71 and §AR 72 to 73 ⁵
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⁵ GRI 202-1 requires information on the ratio of the entry level wage by gender at significant locations of operation to the minimum wage. ESRS S1- 10 requires information on whether all its employees are paid an adequate wage, in line with European Union regulation and applicable benchmarks.

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
	202-2	Proportion of senior management hired from the local community	p. 95	
GRI 203 Indirect economic impacts	203-1	Infrastructure investments and services supported	p. 134	
	203-2	Significant indirect economic impacts	p. 130	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36
GRI 204 Procurement practices	204-1 	Proportion of spending on local suppliers	p. 55	
GRI 205 Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	p. 123	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8 ⁶
Tematy środowiskowe:				
GRI 301 Materials	301-1 	Materials used by weight or volume	p. 81	ESRS E5 E5-4 §31 (a) ⁷
	301-2	Recycled input materials used	p. 82	ESRS E5 E5-4 §31 (c)
	301-3	Reclaimed products and their packaging materials	p. 82	
GRI 302 Energy	302-1	Energy consumption within the organisation	p. 75	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f) ⁸
	302-3	Energy intensity	p. 75	ESRS E1 E1-5 §40 to §42
	302-4 	Reduction of energy consumption	p. 75	

⁶ GRI 205-1 requires quantitative data on the extent of the risk assessment. ESRS G1-3 §AR 5 is a narrative disclosure.

⁷ GRI 301-1 requires a breakdown by nonrenewable and renewable materials used.



⁸ Differences exist between the two in how energy consumption data is aggregated and disaggregated.

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
GRI 303 Water	303-1	Interactions with water as a shared resource	p. 77	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS 3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20
	303-3	Water withdrawal	p. 77	
	303-5	Water consumption	p. 77	ESRS 3 E3-4 §28 (a), (b), (d) and (e)
GRI 305 Emissions	305-1 	Direct (Scope 1) GHG emissions	p. 71	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)
	305-2 	Energy indirect (Scope 2) GHG emissions	p. 71	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)
	305-3	Other indirect (Scope 3) GHG emissions	p. 72	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)
	305-4	GHG emissions intensity	p. 72	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a) ⁹
	305-5	Reduction of GHG emissions	p. 72	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56
	306-2	Management of significant waste-related impacts	p. 84	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)
	306-3 	Waste generated	p. 85, 86	ESRS E5 E5-5 §37 (a), §38 to §40
	306-4 	Waste diverted from disposal	p. 85	ESRS E5 E5-5 §37 (b), §38 and §40
306-5 	Waste directed to disposal	p. 86	ESRS E5 E5-5 §37 (c), §38 and §40	

⁹ GRI 305-4 requires reporting the intensity ratio for Scope 3 GHG emissions separately from Scope 1 and Scope 2. ESRS requires reporting the intensity ratio for the total GHG emissions.

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
GRI 308 Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	p. 53	ESRS G1 G1-2 §15 (b) ¹⁰
Social topics:				
GRI 401 Employment	401-1 	New employee hires and employee turnover	p. 96, 97, 99	ESRS S1 S1-6 §50 (c)
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 112	ESRS S1 S1-11 §74; §75; §AR 75
	401-3 	Return to work rate and retention rate after parental leave, by gender	p. 103	ESRS S1 S1-15 §93
GRI 402 Labour/management relations	402-1	Minimum notice periods regarding operational changes, including information whether such periods are defined in collective agreements	p. 122	
GRI 403 Occupational health & safety	403-1	Occupational health and safety management system	p. 114	ESRS S1 S1-1 §23
	403-2	Hazard identification, risk assessment, and incident investigation	p. 114	ESRS S1 S1-3 §32 (b) and §33
	403-3	Occupational health services	p. 115	
	403-4	Worker participation, consultation, and communication on occupational health and safety	p. 115	
	403-5 	Worker training on occupational health and safety	p. 115	
	403-6	Promotion of worker health	p. 119	

¹⁰ GRI 308-1 requires quantitative data on the extent of new suppliers screened based on environmental criteria. ESRS G1-2 requires a narrative disclosure.

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p. 114	ESRS S2 S2-4 §32 (a)
	403-8	Employees covered by the occupational health and safety management system	p. 116	ESRS S1 S1-14 §88 (a); §90
	403-9 	Work-related injuries	p. 117	(403-9-a-i, a-iii, b-i, b-iii, c-iii, d, e) ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82 ¹¹
	403-10	Work-related ill health	p. 117	(403-10-a-i, a-ii, b-i, b-ii, c-iii) ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (d); §89; §AR 82 ¹²
GRI 404 Training and education	404-1	Average hours of training per year per employee	p. 106	ESRS S1 S1-13 §83 (b) and §84
	404-2	Programmes for upgrading employee skills and transition assistance programmes	p. 107	ESRS S1 S1-1 §AR 17 (h)
	404-3	Percentage of employees receiving regular performance and career development reviews	p. 111	ESRS S1 S1-13 §83 (a) and §84
GRI 405 Diversity and equal opportunity	405-1 	Diversity of governance bodies and employees	p. 101	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79 ¹³
GRI 406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	p. 14	ESRS S1 S1-17 §97, §103 (a), §AR 103

¹¹ GRI 403-9-c-iii and d require reporting on the use of the hierarchy of controls

¹² 403-10 c-iii and d require reporting on the use of the hierarchy of controls.

¹³ GRI 405-1-b requires breakdowns by employee category.

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
GRI 407 Freedom of association and collective bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p. 54	
GRI 408 Child labour	408-1	Operations and suppliers at significant risk for incidents of child labour	p. 54	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18 ¹⁴
GRI 413 Local communities	413-1	Percentage of operations with implemented local community engagement, impact assessments, and/or development programmes	p. 129	ESRS S3 S3-2 §19; S3-3 §25; S3- 4 §AR 34 (c) ¹⁵
GRI 414 Supplier social assessment	414-1	New suppliers that were screened using social criteria	p. 54	ESRS G1 G1-2 §15 (b) ¹⁶
	414-2	Negative social impacts in the supply chain and actions taken	p. 54	ESRS 2 SBM-3 §48 (c) i and iv
GRI 415 Public policy	415-1	Political contributions	p. 129	ESRS G1 G1-5 §29 (b)
GRI 416 Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	p. 38	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 39	ESRS S4 S4-4 §35 ¹⁷

¹⁴ GRI 408-1-b-i requires reporting the types of suppliers at risk.

¹⁵ GRI 413-1 requires quantitative data on operations with implemented local community engagement, impact assessments, and/or development programmes. ESRS S3 includes narrative disclosures.

¹⁶ GRI 414-1 requires quantitative data on the extent of new suppliers screened based on social criteria. ESRS G1-2 requires a narrative disclosure

¹⁷ GRI 416-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of non-compliance. ESRS S4-4 requires a narrative disclosure.

Index category	Index	Description	Location within the report	Mapping of the ESRS Disclosure Requirements
GRI 417 Marketing and labelling	417-1	Requirements for product and service information and labelling	p. 43	
	417-2	Incidents of non-compliance concerning product and service information and labelling	p. 17	ESRS S4 S4-4 §35 ¹⁸
	417-3	Incidents of non-compliance concerning marketing communications	p. 17	ESRS S4 S4-4 §35

¹⁸ GRI 417-2 requires quantitative data on the number of incidents and breakdowns by types of incidents of noncompliance. ESRS S4-4 requires a narrative disclosure.



ASSURANCE STATEMENT

SGS POLAND'S ASSURANCE OPINION ON SPECIFIC KPIS IN BIEDRONKA SUSTAINABILITY REPORT 2023 FOR JERÓNIMO MARTINS Polska S.A.

NATURE OF THE ASSURANCE/VERIFICATION

SGS Poland (SGS Polska Sp. z o.o. - hereinafter referred to as SGS) was commissioned by Jerónimo Martins Polska S.A. (hereinafter referred to as JMP) to conduct an independent assurance of the KPIS in Biedronka sustainability report 2023 (hereinafter referred to as the Sustainability Report).

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all JMP's Stakeholders.

RESPONSIBILITIES

The information in the Sustainability Report and its presentation are the responsibility of the directors or governing body (as applicable) and the management of JMP. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all JMP's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards 2021) GRI 2 General Disclosure 2021 for organisation's reporting practices and other organizational detail and the guidance on levels of assurance contained within the AA1000 series of standards and/or ISAE3000.

The assurance of this report has been conducted according to the following Assurance Standards:

- SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000);
- ISAE3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

Assurance has been conducted at a limited level of scrutiny. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of accuracy and reliability of data reported, including underlying processes, in order to confirm that chosen KPIS included into Biedronka Sustainability Report 2023 are reported based on GRI topic standards.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

KPIS in Biedronka Sustainability Report 2023:

- Environmental dimension performance indicators expressed numerically or in descriptive text
- 301-1 Materials used by weight or volume
 - 302-4 Reduction of energy consumption

- 305-1 Direct (Scope 1) GHG emissions
- 305-2 Energy indirect (Scope 2) GHG emissions
- 306-3 Waste generated
- 306-4 Waste diverted from disposal
- 306-5 Waste directed to disposal

Social dimension performance indicators expressed numerically or in descriptive text

- 2-7 Employees
- 202-1 Ratios of standard entry level wage by gender compared to local minimum wage
- 204-1 Proportion of spending on local suppliers
- 401-1 New employee hires and employee turnover
- 401-3 Parental leave
- 403-5 Worker training on occupational health and safety
- 403-9 Work-related injuries
- 405-1 Diversity of governance bodies and employees

ASSURANCE METHODOLOGY

SGS's assurance engagements are carried out in accordance with assurance procedure.

The assurance comprised a combination of

- JMP's Management interviews, including the Corporate Sustainability team with responsibility for performance in the areas within scope
- Interview with data owners and managers responsible for internal data collection and reporting databases
- Document review of relevant systems, policies, and procedures where available
- Understanding, analysing and sample testing the key data collection, aggregation, validation and reporting systems, processes, procedures, and controls.

Assurance process was performed remotely – MS Teams tool and e-mails exchange was used.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from JMP, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors and sustainability professionals specializing in the Environmental, Social and Governance (ESG), environmental and carbon fields.

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

During the verification process some examples of good practice as well as some opportunities for improvement

in underlying processes were identified and reported to JMP with the aim of enabling a process of continual improvement in collection and reporting KPI data. It may be possible to roll out examples of good practice to other KPIs, or parts of the business and the opportunities for improvement identified may be considered for implementation during future reporting cycles:

Good practice:

- Majority of KPIs are well-structured and supported by high-quality source data, collected from solid data systems.

Opportunities for improvements:

- Overall assurance process could be strengthened, for subsequent reporting cycles, the process is initiated once the draft report is ready.

Signed:

For and on behalf of SGS Poland

[Faint, illegible text]



Zbigniew Suchodolski - Knowledge - Business Manager
Gdynia, Poland
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WWW.SGS.COM