

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
-----------------------------------	--	--	--------	---






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.