



**coles**  
group

**Coles 2021  
Sustainability Report  
GRI Content Index**

## Coles 2021 Sustainability Reporting Content Index

Coles 2021 Sustainability Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards – Core Option. The Sustainability Report Content Index provides the page reference/s in Coles’ 2021 Sustainability Report, 2021 Annual Report and/or 2021 Corporate Governance Statement where we respond to the relevant GRI indicator. The Index also provides page references where we respond to the 10 principles of the United Nations (UN) Global Compact and the UN Sustainable Development Goals most relevant to our business.

### UN Global Compact principles:

#### Human Rights

- 1 Businesses should support and respect the protection of internationally proclaimed human rights.
- 2 Businesses should make sure that they are not complicit in human rights abuses.

#### Labour

- 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- 4 Businesses should uphold the elimination of all forms of forced and compulsory labour.
- 5 Businesses should uphold the effective abolition of child labour.
- 6 Businesses should uphold the elimination of discrimination in respect of employment and occupation.

#### Environment

- 7 Businesses should support a precautionary approach to environmental challenges.
- 8 Businesses should undertake initiatives to promote greater environmental responsibility.
- 9 Businesses should encourage the development and diffusion of environmentally friendly technologies.

#### Anti-Corruption

- 10 Businesses should work against corruption in all its forms, including extortion and bribery.

### UN Sustainable Development Goals

The 17 UN Sustainable Development Goals (SDGs) are the UN’s plan for a better future for people and the planet. Coles’ purpose to sustainably feed all Australians to help them lead healthier, happier lives is aligned with and supports the achievement of the UN SDGs as detailed below.



As a major retailer, providing access to healthy, nutritious and affordable food and donating unsold edible food to Australians in need, supports these goals — Zero Hunger and Good Health and Well-being — and reduces food waste. These goals are also at the core of our business purpose to sustainably feed all Australians to help them lead healthier, happier lives.



Through our Team that is better together and health and safety programs, we support the goals of Gender Equality, Decent Work and Economic Growth and Reduced Inequalities.



Responsible Consumption and Production aligns with our plans to reduce waste, source products ethically and improve the sustainability of Coles Own Brand product packaging.



Our investments in renewable electricity, energy efficiency and alternative refrigerants all advance the objectives of Climate Action, which are also detailed in our Climate Change Position Statement.



Coles Own Brand Responsibly Sourced Seafood Program and Coles Own Brand products certified to third-party standards support the objectives of Life Below Water and Life on Land.

GRI Disclosure Number	GRI Disclosure Title	Coles' Response SR 2021= Coles 2021 Sustainability Report AR 2021= Coles 2021 Annual Report CGS 2021= Coles 2021 Corporate Governance Statement	UNGC Principles	UN SDGs
General Disclosures				
102-01	Name of the organization	Coles Group Limited (Coles)		
102-02	Activities, brands, products, and services	AR 2021: Business model and strategy p.22 AR 2021: Principal activities p.54 Note: Coles does not sell banned products.		
102-03	Location of headquarters	Coles is headquartered in Victoria, Australia.		
102-04	Location of operations	AR 2021: Business model and strategy p.22 Note: Coles' retail presence is across Australia.		
102-05	Ownership and legal form	AR 2021: Business model and strategy p.22 AR 2021: Principal activities p.54.		
102-06	Markets served	AR 2021: Business model and strategy p.22 AR 2021: Principal activities p.54 Note: Coles' retail presence is across Australia.		
102-07	Scale of the organization	AR 2021: Business model and strategy p.22 AR 2021: Principal activities p.54		
102-08	Information on employees and other workers	SR 2021: Our metrics and data (Team Members) pp.79-81	6	8, 10
102-09	Supply chain	SR 2021: Farming that is better together by investing in Australian farmers pp.64-67 See also our 2021 Modern Slavery Statement available <a href="#">here</a>		
102-10	Significant changes to the organization and its supply chain	AR 2021: State of Affairs p.54 CGS 2021: FY20 corporate governance highlights p.2	7	
102-11	Precautionary Principle or approach	SR 2021: Understanding our key sustainability topics p.84 SR 2021: Together to zero emissions pp.20-25 AR 2021: Risk management: pp.37-42 CGS 2021: Risk management pp.14-16		
102-12	External initiatives	SR 2021: Our stakeholder engagement: pp.74-75 SR 2021: Aligning with global goals: pp.76-77 Note: Throughout the Sustainability Report we reference the external initiatives we subscribe to.	7	

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102-13	Membership of associations	SR 2021: Our stakeholder engagement: pp.74-75 Note: Throughout the Sustainability Report we reference external memberships of associations.	7	
102-14	Statement from senior decision-maker	SR 2021: Letter from our Chairman, and Managing Director & CEO pp.4-5		
102-15	Key impacts, risks, and opportunities	SR 2021: Letter from our Chairman, and Managing Director & CEO pp.4-5		
102-16	Values, principles, standards, and norms of behaviour	SR 2021: Letter from our Chairman, and Managing Director & CEO pp.4-5 AR 2021: Managing Director & CEO report pp. 8-9 AR 2021: Our vision, purpose and strategy p.11	10	
102-17	Mechanisms for advice and concerns about ethics	CGS 2021: A culture of acting lawfully, ethically and responsibly pp.20-21	10	
102-18	Governance structure	SR 2021: Sustainability governance p.84 AR 2021: Governance at Coles pp.18-21 CGS 2021: Board Roles and responsibilities pp.7-10; Audit and Risk Committee p.11		
102-22	Composition of the highest governance body and its committees	AR 2021: Governance at Coles pp.18-21 CGS 2021: Board - Roles and responsibilities pp.7-10		5
102-24	Nominating and selecting the highest governance body	CGS 2021: Director nomination and succession p.9		5
102-25	Conflicts of interest	CGS 2021: Conflicts of Interest p.8		
102-26	Role of highest governance body in setting purpose, values, and strategy	SR 2021: Sustainability governance p.84 CGS 2021: Board - Roles and responsibilities pp.7-10		
102-32	Highest governance body's role in sustainability reporting	SR 2021: Sustainability governance p.84		
102-33	Communicating critical concerns	CGS 2021: Communication with shareholders p.13		
102-35	Remuneration policies	AR 2021: Remuneration Report/ 3.1 Remuneration policy for FY21 p.61		
102-36	Process for determining remuneration	AR 2021: Remuneration Report/ Remuneration Report/ Section 2 Remuneration Governance p.60		

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102-37	Stakeholders' involvement in remuneration	AR 2021: Remuneration Report/ Remuneration Report/ Section 2 Remuneration Governance p.60		
102-40	List of stakeholder groups	SR 2021: Our stakeholder engagement: pp.74-75		
102-41	Collective bargaining agreements	AR 2021: OFR/Operational risks/Industrial relations p.39 <b>Note:</b> The terms and conditions of employment of 89.6% of Coles' team members are set through enterprise agreements. Approximately 40% of our team members have trade union membership and Coles recognises and supports the rights of freedom of association.	1,3	8
102-42	Identifying and selecting stakeholders	SR 2021: Our stakeholder engagement: pp. 74-75		
102-43	Approach to stakeholder engagement	SR 2021: Our stakeholder engagement: pp. 74-75		
102-44	Key topics and concerns raised	SR 2021: Our stakeholder engagement: pp. 74-75		
102-45	Entities included in the consolidated financial statements	AR 2021: Financial Report/Group structure pp.110-115		
102-46	Defining report content and topic boundaries	SR 2021: Understanding our key sustainability topics p.84		
102-47	List of material topics	SR 2021: Understanding our key sustainability topics p.84		
102-48	Restatements of information	<i>Note: Restatements are notated (where applicable) throughout the Sustainability Report</i>		
102-49	Changes in reporting	SR 2021: Report boundary p.85		
102-50	Reporting period	29 June 2020 to 27 June 2021 ('FY21')		
102-51	Date of most recent (previous) report	Coles 2020 Sustainability Report published in September 2020		
102-52	Reporting cycle	Annual		
102-53	Contact point for questions regarding the report	Sustainability@coles.com.au Investor.relations@colesgroup.com.au		
102-54	Claims of reporting in accordance with the GRI Standards	SR 2021: Reporting scope p.85 <i>This report has been prepared in accordance with the GRI Standards: Core option.</i>		
102-55	GRI content index	This is Coles' GRI Content Index		
102-56	External assurance	SR 2021: Independent Assurance Statement p.82-83		
103-01	Explanation of the material topic and its boundary	Within each section of the Report		

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103-02	The management approach and its components	Within each section of the Report		
<b>Economic Performance</b>				
201-01	Direct economic value generated and distributed	SR 2021: A community that is better together pp.43-50 AR 2021: 2021 highlights p.5 See also our 2021 Tax Contribution report available <a href="#">here</a>		2,5,8
201-02	Financial implications and other risks and opportunities due to climate change	SR 2021: Together to zero emissions pp.20-25 AR 2021: Risk management/Strategic risks/Climate change and the environment p.39; Climate change pp.43-50	7	13
<b>Economic -Indirect Economic Impacts</b>				
203-02	Significant indirect economic impacts	SR 2021: Throughout the 2021 Sustainability Report SR 2021: Aligning with global goals pp.76-77 AR 2021: Sustainability at Coles pp.13-17		2,3,8,10
<b>Economic - Anti-corruption</b>				
205-01	Operations assessed for risks related to corruption	CGS 2021: A culture of acting lawfully, ethically and responsibly pp.20-21 See also our Anti-bribery and corruption policy available <a href="#">here</a>	10	12
<b>Anti-competitive Behaviour</b>				
206-01	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	There were no material legal actions for anti-competitive behaviour, anti-trust, and monopoly practices during the year.		12
<b>Environment - Energy</b>				
302-01	Energy consumption within the organization	SR 2021: Greenhouse gas emissions FY21 performance p.25 SR 2021: Our metrics and data - Environment p.78	7,8	12,13
302-02	Energy consumption outside of the organization	SR 2021: Greenhouse gas emissions FY21 performance p.25 SR 2021: Our metrics and data - Environment p.78	8	12,13
302-04	Reduction of energy consumption	SR 2021: Greenhouse gas emissions FY21 performance p.25 SR 2021: Innovation through partnerships pp.72-73 SR 2021: Our metrics and data - Environment p.78	8,9	12,13
<b>Environment – Emissions</b>				
305-01	Direct (Scope 1) GHG emissions	SR 2021: Greenhouse gas emissions FY21 performance p.25 SR 2021: Our metrics and data - Environment p.78	7,8,	12,13



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305-02	Energy indirect (Scope 2) GHG emissions	SR 2021: Greenhouse gas emissions FY21 performance p.25 SR 2021: Our metrics and data - Environment p.78	7,8,	12,13
305-03	Other indirect (Scope 3) GHG emissions	SR 2021: Greenhouse gas emissions FY21 performance p.25 SR 2021: Our metrics and data - Environment p.78	7,8,	12,13
305-05	Reduction of GHG emissions	SR 2021: Greenhouse gas emissions FY21 performance p.25 SR 2021: Our metrics and data - Environment p.78	7,8,	12,13
<b>Environment - Effluents and Waste</b>				
306-02	Waste by type and disposal method	SR 2021: Our metrics and data - Environment p.78	8	12,14,15
<b>Environment - Environmental Compliance</b>				
307-01	Non-compliance with environmental laws and regulations	Coles had no significant fines and/or non-monetary sanctions in relation to non-compliance with environmental laws and/or regulations during FY21. See also: <a href="#">Coles Environment Policy</a>	8	12,14,15
<b>Social – Employment</b>				
401-01	New employee hires and employee turnover	SR 2021: Our metrics and data – Team members pp.79-81	6	8
401-03	Parental leave	SR 2021: Gender equity pp.39-40 In FY21, 1,193 team members made use of primary parental leave (1,168 women and 25 men) and 817 of secondary parental leave (13 women and 804 men). During the year, 799 team members (795 women and four men) returned to work following primary parental leave.	6	3,5,8
<b>Social - Labor/Management Relations</b>				
402-01	Minimum notice periods regarding operational changes	Coles' adopts a proactive approach to industrial relations that is focused on direct engagement with team members, effective consultation processes when major organisational change is proposed, establishing and maintaining strong working relationships with unions, mitigating and where necessary resolving industrial disputes if and when they arise and delivering effective workplace arrangements that align with our business, operational and people needs.	3	8

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<b>Social - Occupational Health and Safety</b>				
403-01	Occupational health and safety management system	SR 2021: Health, safety and wellbeing p.10-13		3,8
403-05	Worker training on occupational health and safety	SR 2021: Safety leadership and culture p.11		3,8
403-06	Promotion of worker health	SR 2021: Health and wellbeing p.12		3
403-09	Work-related injuries	SR 2021: Our metrics and data - Health & Safety p.79		
403-10	Work-related ill health	SR 2021: Our metrics and data - Health & Safety p.79		3
<b>Social - Training and Education</b>				
404-02	Programs for upgrading employee skills and transition assistance programs	SR 2021: Team member development p.16	6	8
<b>Social - Diversity and Equal Opportunity</b>				
405-01	Diversity of governance bodies and employees	SR 2021: Gender equity p.39 SR 2021: Our metrics and data – Team members pp.79-81 CGS 2021: Diversity and Inclusion pp.17-19	6	5,8,10
<b>Social - Freedom of Association and Collective Bargaining</b>				
407-01	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR 2021: Our stakeholder engagement/Unions: p.75 AR 2021: OFR/Operational risks/Industrial relations p.39 See also our 2021 Modern Slavery Statement available <a href="#">here</a> and our website <a href="#">Human Rights</a>	1,2,3	8
<b>Social - Child Labor</b>				
408-01	Operations and suppliers at significant risk for incidents of child labour	SR 2021: Sourcing that is better together by protecting human rights pp.57-61 See also our 2021 Modern Slavery Statement available <a href="#">here</a> and our website <a href="#">Human Rights</a>	1,2,5	8,10
<b>Social - Forced or Compulsory Labor</b>				
409-01	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SR 2021: Sourcing that is better together by protecting human rights pp.57-61 See also our 2021 Modern Slavery Statement available <a href="#">here</a> and our website <a href="#">Human Rights</a>	1,2,4	8,10



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<b>Social - Human Rights Assessment</b>				
412-01	Operations that have been subject to human rights reviews or impact assessments	SR 2021: Sourcing that is better together by protecting human rights pp.57-61 See also our 2021 Modern Slavery Statement available <a href="#">here</a> and our website <a href="#">Human Rights</a>	1,2	8,10
<b>Social - Supplier Social Assessment</b>				
414-01	New suppliers that were screened using social criteria	SR 2021: Sourcing that is better together by protecting human rights pp.57-61 See also our 2021 Modern Slavery Statement available <a href="#">here</a> and our website <a href="#">Human Rights</a>	1,2	5,8
<b>Social - Public Policy</b>				
415-01	Political contributions	Coles' Political Donations Policy prohibits any donation on behalf of Coles to political parties, political organisations, politicians, local councillors, candidates for public office or any Public Official. Paid attendance at an event hosted by a political party is only permitted in limited circumstances, with approval and record keeping of the event, as set out in the policy. See also: <a href="#">Coles Anti-bribery and corruption policy</a>	10	10
<b>Social - Customer Health and Safety</b>				
416-02	Incidents of non-compliance concerning the health and safety impacts of products and services	SR 2021: Product safety and quality p.14-15		12
<b>Social - Marketing and Labelling</b>				
417-01	Requirements for product and service information and labelling	SR 2021: Product safety and quality p.14-15		12
<b>Social - Customer Privacy</b>				
418-01	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In FY21, there were two incidents which were reported to the Office of the Australian Information Commissioner (OAIC) in accordance with the notifiable data breaches scheme. Appropriate actions were taken by Coles and the OAIC have closed these matters. In addition there were six customer complaints received from OAIC and these matters are also closed.		12

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Social - Socioeconomic Compliance				
419-01	Non-compliance with laws and regulations in the social and economic area	In FY21, we had no incidence of significant non-compliance with local laws and regulations that resulted in a significant fine or non-monetary sanction.		12

#### Forward-looking statements

This report contains forward-looking statements in relation to Coles Group Limited ('the Company') and its controlled entities (collectively, 'Coles', 'Coles Group' or 'the Group'), including statements regarding the Group's intent, belief, goals, objectives, initiatives, commitments or current expectations with respect to the Group's business and operations, market conditions, results of operations and financial conditions, and risk management practices. This report also includes forward-looking statements regarding climate change and other environmental and energy transition scenarios. Forward-looking statements can generally be identified by the use of words such as 'forecast', 'estimate', 'plan', 'will', 'anticipate', 'may', 'believe', 'should', 'expect', 'intend', 'outlook', 'guidance' and other similar expressions.

Any forward-looking statements are based on the Group's good faith assumptions as to the financial, market, risk, regulatory and other relevant environments that will exist and affect the Group's business and operations in the future. The Group does not give any assurance that the assumptions will prove to be correct. The forward-looking statements involve known and unknown risks, uncertainties and assumptions and other important factors, many of which are beyond the reasonable control of the Group, that could cause the actual results, performances or achievements of the Group to be materially different from the relevant statements. There are also limitations with respect to scenario analysis, and it is difficult to predict which, if any, of the scenarios might eventuate. Scenario analysis is not an indication of probable outcomes and relies on assumptions that may or may not prove to be correct or eventuate. Readers are cautioned not to place undue reliance on forward-looking statements, which speak only as at the date of issue. Except as required by applicable laws or regulations, the Group does not undertake any obligation to publicly update or revise any of the

forward-looking statements or to advise of any change in assumptions on which any such statement is based. Past performance cannot be relied on as a guide to future performance. Information in relation to Coles' sustainability governance can be found on page 84 of our 2021 Sustainability Report.

#### Reliance on third-party information

The views expressed in this Sustainability Report contain information that has been derived from publicly available sources that have not been independently verified. No representation or warranty is made as to the accuracy, completeness or reliability of the information.