



2022 Sustainability Report GRI Content Index

Coles 2022 Sustainability Reporting Content Index

Coles' 2022 Sustainability Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards – Core Option. The Sustainability Report GRI Content Index provides the page reference/s in Coles' 2022 Sustainability Report, 2022 Annual Report, and/or 2022 Corporate Governance Statement where we respond to the relevant GRI indicator. The Index also provides page references where we respond to the ten 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 (UN SDGs)

We are committed to the UN SDGs and consider that business has an important role to play in their achievement. Our purpose to sustainably help all Australians lead healthier, happier lives is aligned with, and supports, nine of the 17 SDGs.



GRI Disclosure Number	GRI Disclosure Title	Coles' Response SR 2022= Coles 2022 Sustainability Report AR 2022= Coles 2022 Annual Report CGS 2022= Coles 2022 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	SR 2022: Our business and strategy -.6 AR 2022: Business model and strategy p.25 AR 2022: Principal activities p.62 Note: Coles does not sell banned products.		
102-03	Location of headquarters	Coles is headquartered in Victoria, Australia.		
102-04	Location of operations	AR 2022: Business model and strategy p.25 Note: Coles' retail presence is across Australia.		
102-05	Ownership and legal form	AR 2022: Business model and strategy p.25 AR 2022: Principal activities p.62		
102-06	Markets served	AR 2022: Business model and strategy p.25 AR 2022: Principal activities p.62 Note: Coles' retail presence is across Australia.		
102-07	Scale of the organization	AR 2022: Business model and strategy p.25 AR 2022: Principal activities p.62		
102-08	Information on employees and other workers	SR 2022: Supplementary data (Team Members) pp.61-63	6	8, 10
102-09	Supply chain	SR 2022: Farming that is better together by investing in Australian farmers p.56 See also our 2022 Modern Slavery Statement available here		
102-10	Significant changes to the organization and its supply chain	AR 2022: State of Affairs p.62	7	
102-11	Precautionary Principle or approach	SR 2022: What matters most pp.9-10 ; Governance and risk management p.8 SR 2022: Together to zero emissions pp.26-29 AR 2022: Risk management: pp.43-49 CGS 2022: Risk management pp.12-14		
102-12	External initiatives	SR 2022: Stakeholder engagement: p.11 Note: Throughout the Sustainability Report we reference the external initiatives we subscribe to.	7	

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102-13	Membership of associations	SR 2022: Stakeholder engagement: p.11 Note: Throughout the Sustainability Report we reference external memberships of associations.	7	
102-14	Statement from senior decision-maker	SR 2022: Message from the Chairman, and Managing Director & CEO pp.4-5		
102-15	Key impacts, risks, and opportunities	SR 2022: Message from the Chairman, and Managing Director & CEO pp.4-5		
102-16	Values, principles, standards, and norms of behaviour	SR 2022: Message from the Chairman, and Managing Director & CEO pp.4-5 AR 2022: Managing Director & CEO report pp. 9-10 AR 2022: Our vision, purpose and strategy pp.11-12 CGS 2022: Our vision, purpose, strategy and value pp.2-3	10	
102-17	Mechanisms for advice and concerns about ethics	CGS 2022: A culture of acting lawfully, ethically and responsibly pp.18-19	10	
102-18	Governance structure	SR 2022: Governance and risk management p.8 AR 2022: Governance at Coles pp.20-23 CGS 2022: Roles and responsibilities pp.5-6; Audit and Risk Committee p.9		
102-22	Composition of the highest governance body and its committees	AR 2022: Governance at Coles pp.20-23 CGS 2022: Roles and responsibilities pp.5-6		5
102-24	Nominating and selecting the highest governance body	CGS 2022: Director nomination and succession p.7		5
102-25	Conflicts of interest	CGS 2022: Conflicts of Interest p.6		
102-26	Role of highest governance body in setting purpose, values, and strategy	SR 2022: Governance and risk management p.8 AR 2022: Governance at Coles pp.20-23 CGS 2022: Roles and responsibilities pp.5-6		
102-32	Highest governance body's role in sustainability reporting	SR 2022: Governance and risk management p.8		
102-33	Communicating critical concerns	CGS 2022: Communication with shareholders p.11		
102-35	Remuneration policies	AR 2022: Remuneration Report/ 3.1 Remuneration policy for FY21 p.70		
102-36	Process for determining remuneration	AR 2022: Remuneration Report/ Remuneration Report/ Section 2 Remuneration Governance p.60		

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102-37	Stakeholders' involvement in remuneration	AR 2022: Remuneration Report/ Remuneration Report/ Section 2 Remuneration Governance p.69		
102-40	List of stakeholder groups	SR 2022: Stakeholder engagement: p.11		
102-41	Collective bargaining agreements	AR 2022: OFR/Operational risks/Industrial relations p.47 <i>Note: The terms and conditions of employment of 89.3% of Coles' team members are set through enterprise agreements. Approximately 31% of our team members have trade union membership and Coles recognises and supports the rights of freedom of association.</i>	1,3	8
102-42	Identifying and selecting stakeholders	SR 2022: Stakeholder engagement: p.11		
102-43	Approach to stakeholder engagement	SR 2022: Stakeholder engagement: p.11		
102-44	Key topics and concerns raised	SR 2022: Stakeholder engagement: p.11		
102-45	Entities included in the consolidated financial statements	AR 2022: Financial Report/Group structure pp.119-124		
102-46	Defining report content and topic boundaries	SR 2022: What matters most pp.9-10		
102-47	List of material topics	SR 2022: What matters most pp.9-10		
102-48	Restatements of information	<i>Note: Restatements are notated (where applicable) throughout the Sustainability Report</i>		
102-49	Changes in reporting	SR 2022: About this report/Report boundary p.2		
102-50	Reporting period	28 June 2021 to 26 June 2022 (FY22)		
102-51	Date of most recent (previous) report	Coles 2021 Sustainability Report published in September 2021		
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 2022: About this report/Reporting scope p.2 <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 2022: Independent Assurance Statement p.64-65		
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		
Economic Performance				
201-01	Direct economic value generated and distributed	SR 2022: A community that is better together pp.42-51 AR 2022: How we create value pp.14-15 See also our 2022 Tax Contribution report available here		2,5,8
201-02	Financial implications and other risks and opportunities due to climate change	SR 2022: Together to zero emissions pp.26-29 AR 2022: Risk management/Strategic risks/Climate change and the environment p.46; Climate change pp.51-57	7	13
Economic -Indirect Economic Impacts				
203-02	Significant indirect economic impacts	SR 2022: Throughout the 2022 Sustainability Report AR 2022: Sustainability at Coles pp.17-19		2,3,8,10
Economic - Anti-corruption				
205-01	Operations assessed for risks related to corruption	CGS 2022: A culture of acting lawfully, ethically and responsibly pp18-19 See also our Anti-bribery and corruption policy available here	10	12
Environment - Energy				
302-01	Energy consumption within the organization	SR 2022: Greenhouse gas emissions pp.26-27 SR 2022: Supplementary data - Environment p.60	7,8	12,13
302-02	Energy consumption outside of the organization	SR 2022: Greenhouse gas emissions pp.26-27 SR 2022: Supplementary data - Environment p.60	8	12,13
302-04	Reduction of energy consumption	SR 2022: Greenhouse gas emissions pp.26-27 SR 2022: Supplementary data - Environment p.60	8,9	12,13
Environment – Emissions				
305-01	Direct (Scope 1) GHG emissions	SR 2022: Greenhouse gas emissions pp.26-27 SR 2022: Supplementary data - Environment p.60	7,8,	12,13
305-02	Energy indirect (Scope 2) GHG emissions	SR 2022: Greenhouse gas emissions pp.26-27 SR 2022: Supplementary data - Environment p.60	7,8,	12,13
305-03	Other indirect (Scope 3) GHG emissions	SR 2022: Greenhouse gas emissions pp.26-27 SR 2022: Supplementary data - Environment p.60	7,8,	12,13
305-05	Reduction of GHG emissions	SR 2022: Greenhouse gas emissions pp.26-27 SR 2022: Supplementary data - Environment p.60	7,8,	12,13

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Environment - Effluents and Waste				
306-02	Waste by type and disposal method	SR 2022: Supplementary data - Environment p.60	8	12,14,15
Social – Employment				
401-01	New employee hires and employee turnover	SR 2022: Supplementary data – Team members pp.61-63	6	8
401-03	Parental leave	In FY22, 1,190 team members made use of primary parental leave (1,149 women and 41 men) and 842 of secondary parental leave (11 women and 831 men). During the year, 732 team members (723 women and 9 men) returned to work following primary parental leave.	6	3,5,8
Social - Labor/Management Relations				
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 disputations if and when they arise and delivering effective workplace arrangements that align with our business, operational and people needs.	3	8
Social - Occupational Health and Safety				
403-01	Occupational health and safety management system	SR 2022: Health, safety and wellbeing p.16-17		3,8
403-05	Worker training on occupational health and safety	SR 2022: Safe sustainable leadership p.16		3,8
403-06	Promotion of worker health	SR 2022: Health, safety and wellbeing p.16-17		3
403-09	Work-related injuries	SR 2022: Supplementary data - Health & Safety p.61		
403-10	Work-related ill health	SR 2022: Supplementary data - Health & Safety p.61		3
Social - Training and Education				
404-02	Programs for upgrading employee skills and transition assistance programs	SR 2022: Our people p.22	6	8
Social - Diversity and Equal Opportunity				
405-01	Diversity of governance bodies and employees	SR 2022: Gender equity p.38 SR 2022: Supplementary data – Team members pp.61-63 CGS 2022: Diversity and Inclusion pp.15-17	6	5,8,10

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Social - Freedom of Association and Collective Bargaining				
407-01	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR 2022: Stakeholder engagement: p.11 AR 2022: OFR/Operational risks/Industrial relations p.47 See also our 2022 Modern Slavery Statement available here and our website Human Rights	1,2,3	8
Social - Child Labor				
408-01	Operations and suppliers at significant risk for incidents of child labour	SR 2022: Sourcing that is better together by protecting human rights pp.52-53 See also our 2022 Modern Slavery Statement available here and our website Human Rights	1,2,5	8,10
Social - Forced or Compulsory Labor				
409-01	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SR 2022: Sourcing that is better together by protecting human rights pp.52-53 See also our 2022 Modern Slavery Statement available here and our website Human Rights	1,2,4	8,10
Social - Human Rights Assessment				
412-01	Operations that have been subject to human rights reviews or impact assessments	SR 2022: Sourcing that is better together by protecting human rights pp.52-53 See also our 2022 Modern Slavery Statement available here and our website Human Rights	1,2	8,10
Social - Supplier Social Assessment				
414-01	New suppliers that were screened using social criteria	SR 2022: Sourcing that is better together by protecting human rights pp.52-53 See also our 2022 Modern Slavery Statement available here and our website Human Rights	1,2	5,8

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Social - Public Policy				
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: Coles Anti-bribery and corruption policy	10	10
Social - Customer Health and Safety				
416-02	Incidents of non-compliance concerning the health and safety impacts of products and services	SR 2022: Product safety and quality p.18-19		12
Social - Marketing and Labelling				
417-01	Requirements for product and service information and labelling	SR 2022: Product safety and quality p.18-19		12
Social - Customer Privacy				
418-01	Substantiated complaints concerning breaches of customer privacy and losses of customer data	AR 2022: Information technology, resilience, data and cyber security p.50		12