

Corporate Responsibility in Value Creation

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1. Corporate Responsibility: Overview of the Year

The year 2023 was marked by an international context of global instability, with the war between Russia and Ukraine continuing and a conflict breaking out between Israel and Hamas at the beginning of the last quarter of the year, as well as high levels of inflation and interest rates. These facts increase the uncertainty and the difficulties to an already challenging path companies are taking to ensure the fulfilment of ambitious sustainability targets, which are set, in most cases, on a voluntary basis. For instance, the fact that many countries have evaluated a return to energy sources like coal has made it harder – and more expensive – to access renewable energy. High interest rates over the past two years have also made it more difficult to maintain the investments needed to make businesses more sustainable, in addition to putting pressure on household budgets, already grappling with inflation, further increasing their price sensitivity.

Despite this challenging environment, in 2023 we continued to invest in the sustainable growth of our businesses and, for the fourth year running, we are the world's top-rated food retailer by CDP (Disclosure Insight Action) as a result of our top score (A) in the fight against climate change and for reaching the leadership level (A-) both in water management as a critical resource and in managing the commodities most associated with deforestation risk (palm oil, paper/timber, beef and soy).

Our carbon footprint continued its downward trajectory and, in 2023, we emitted 24% less CO₂ in absolute terms than in 2017 (scopes 1 and 2), the base year for assessing the degree to which we have met the target for this indicator. We also achieved a 60% reduction per 1,000 euros in sales, largely surpassing the 40% goal we set ourselves. This result compares with an 88% growth in sales over the same period.

By the end of 2023, photovoltaic panels had been installed to produce energy for self-consumption at around 780 stores and distribution centres. Our two largest Companies also stood out in the Lean & Green initiative: Biedronka kept its star and Pingo Doce achieved four stars, the first Portuguese and the fourth European company to do so.

Our good practices have been recognised internationally and, in 2023, we were listed on more than 130 sustainability indices, including the Euronext Vigeo-Eiris Eurozone 120 and Europe 120 indices and the FTSE4Good Developed and FTSE4Good Europe indices.

Food safety and quality remained a relevant topic for the stakeholders we surveyed again, this time in a double materiality assessment (impact and financial), in line with EU requirements. In this regard, the weight of Private Brand products and perishables with sustainability certification increased and now accounts for 13.4% of these categories (8.4% in 2022). Over 90% of our food purchases were sourced from local suppliers. In Portugal, Pingo Doce was the first and only food retailer to eliminate flavour enhancers, after having eliminated artificial colouring from all Private Brand products in 2022. Pingo Doce was also the first retailer to sell antibiotic-free and certified animal welfare approved national chicken. In the three countries where we operate, the nutritional reformulation of our Private Brand food products allowed us to avoid the consumption of 130.2 tonnes of sugar, 62.8 tonnes of fat and 25.2 tonnes of salt.

Internally, we invested 312 million euros in recognition measures awarded to our employees, who also benefited from the 36.3 million euros channelled towards internal social responsibility programmes and the 7.9 million euros invested in well-being measures. In Portugal, and for the third year running, the Group's holding company (which was awarded the seal of Excellence for the first time) and Recheio were again recognised as an Inclusive Employer Brand. Pingo Doce was awarded the coveted title for the first time.

Our banners also strengthened their work with the communities surrounding their stores and distribution centres. In 2023, the value of the direct support, offered both in cash and products, amounted to more than 87 million euros, an increase of around 6% compared to 2022.

1.1. 2023 highlights

We adopt best practices and define quality standards throughout the supply chain, in line with our Corporate Responsibility strategy, which is based on five pillars that cut across all our businesses and are summarised below, along with some results achieved in 2023.

I – Promoting Good Health through Food

Making quality, safe and affordable food available.

- We have prevented 130.2 tonnes of sugar, 62.8 of fats, and 25.2 of salt from entering the market with the nutritional reformulations of our Private Brand and perishable products.
- We now have 1,520 gluten-free product references (6.4% more than in 2022) and maintained the 87 lactose-free references.
- The artificial colouring and flavour enhancers have been eliminated from 100% of our Pingo Doce Private Brand products and from 100% of specialised perishables in Portugal.

II – Respecting the Environment

Reducing the environmental impacts of our operations and supply chains.

- Our carbon footprint is 24% smaller compared to 2017 in absolute terms (scopes 1 and 2).
- We ended the year with photovoltaic panels installed at around 780 stores and distribution centres.
- Pingo Doce was awarded four stars from the European Lean & Green initiative, the first company in Portugal and the fourth in Europe to receive this recognition.

III – Sourcing Responsibly

Integrating social and environmental criteria throughout the supply chain.

- We are committed to ensuring that at least 80% of our food purchases are sourced from local suppliers, a target that exceeded 90% in 2023.
- Our Private Brand and perishable products with sustainability certifications accounted for more than 13.4% of the sales in these categories, above 65% more than in 2022.
- Pingo Doce was the first retailer in Portugal to sell antibiotic-free and animal welfare certified chicken produced in Portugal.

IV – Supporting Surrounding Communities

Fighting hunger and malnutrition, particularly in the communities in which we have operations.

- The amount of direct support granted, in cash and in kind, totalled more than 87 million euros, an increase of around 6% compared to 2022.
- Pingo Doce was the official food partner of World Youth Day (WYD), donating food worth over 2.5 million euros and, together with Jerónimo Martins, channelling more than 3.2 million euros for monetary support.

V – Being a Benchmark Employer

Creating jobs, ensure fair and adequate pay, and provide safe and stimulating working environments.

- We invested 312 million euros in recognition measures for employees in Portugal, Poland and Colombia, 8% more than in 2022.
- A total of 36.3 million euros were invested in internal social responsibility programmes, 93% of which allocated to family well-being programmes, and 7.9 million euros to well-being measures.

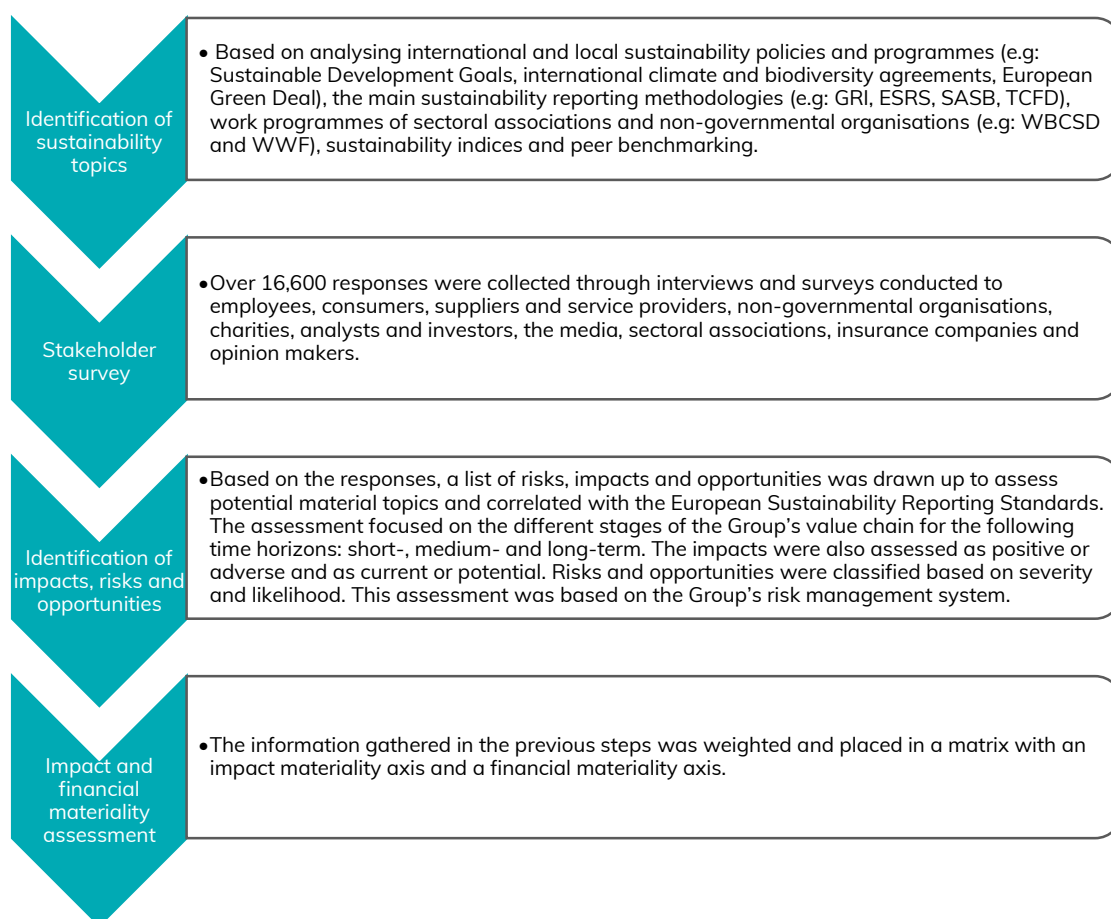
1.2. Stakeholders survey and double materiality assessment

We carried out an extensive double materiality assessment for the first time in 2023 to anticipate the requirements established by the EU's Corporate Sustainability Reporting Directive and the European Sustainability Reporting Standards (ESRS), which specify the information that a company must disclose about its material impacts, risks and opportunities. This assessment combines, in a single matrix, multi-stakeholder impact materiality views and also a financial materiality analysis.

Thanks to this twofold dimension, an additional layer of information emerges, when compared to the previous assessments conducted by the Group (in 2013, 2016 and 2019), which were in line with the best practices at the time, such as the Global Reporting Initiative, but which only covered impact materiality.

The 2023's survey, the most robust and extensive to date, collected information from over 16,600 stakeholders from nine different groups¹¹, in Poland, Portugal and Colombia, for an in-depth analysis of impact materiality along our value chain, considering both severity¹² and likelihood. To identify financial materiality, the assessment was based on the Group's risk management system¹³ and considered the risks and opportunities along the value chain, based on magnitude¹⁴ and likelihood. Once completed, senior managers and members of the Executive Committee also validated the assessment.

The assessment involved four major steps¹⁵:



¹¹ Responses were received from representatives of the following groups: employees, consumers, suppliers and service providers, non-governmental organisations, charities, analysts and investors, the media, sectoral associations, insurance companies, and opinion makers. For more details on stakeholder relationships, visit the [Stakeholder Engagement](#) page on our corporate website.

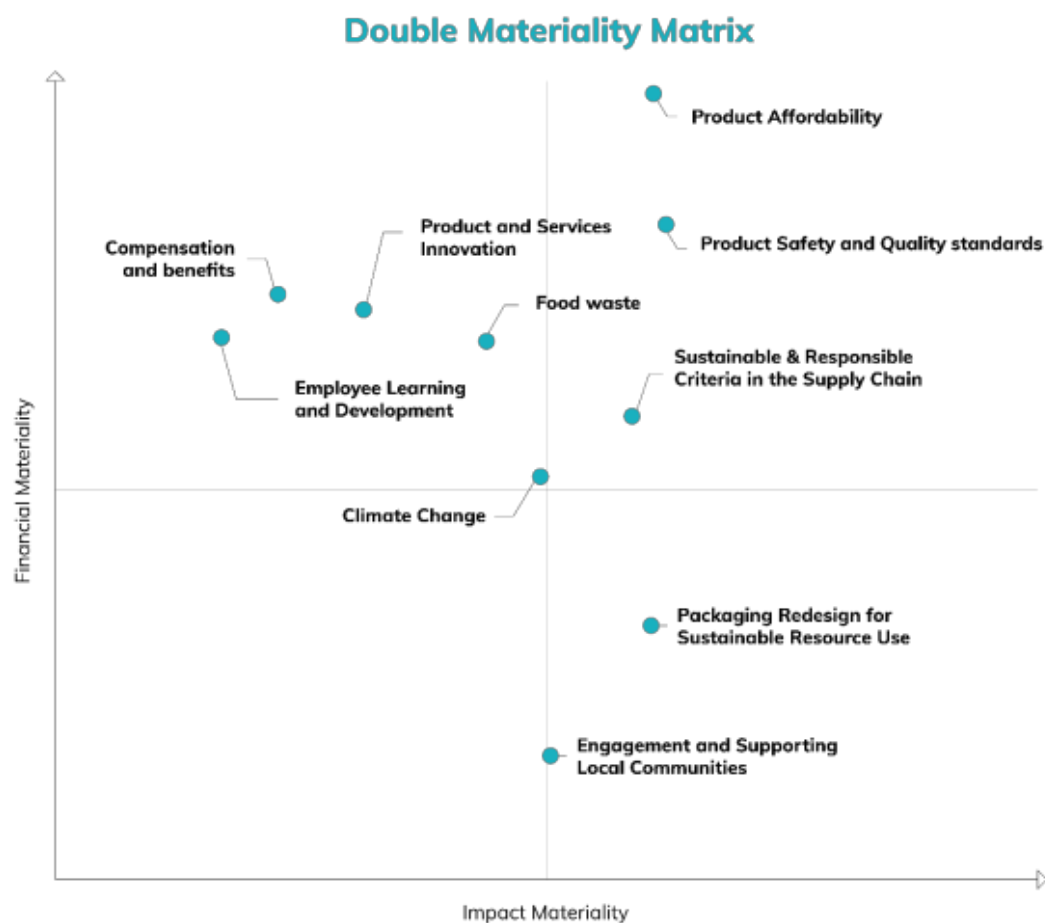
¹² Severity was evaluated based on the following factors: scale, scope and irremediable character of the impact.

¹³ To learn more, see chapter 4 "Corporate Governance", section C "Internal Organisation", subsection III "Internal Control and Risk Management".

¹⁴ Magnitude was evaluated based on the potential financial impact on the Group's revenues and costs associated with a specific risk or opportunity.

¹⁵ Within the scope of the identification of sustainability topics, and in regard to the European Sustainability Reporting Standards (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.

The following material topics were identified:



Note: Material topics resulting from the application of the cut-off threshold.

Below are the 10 most material topics identified in the double materiality assessment:

- product affordability;
- product safety and quality standards;
- sustainable & responsible criteria in the supply chain;
- food waste;
- product and services innovation;
- climate change;
- packaging redesign for sustainable resource use;
- compensation and benefits;
- employee learning and development;
- engagement and supporting local communities.

Despite including financial materiality aspects in 2023's assessment, the material topics identified are, for the most part, the same as in the previous assessment. The only difference is the topic "climate change", which is now included as one of the most relevant. The "circular economy" topic, included in the 2019 matrix, can be transposed to these results as it is linked to the topics "packaging redesign for sustainable resource use" and "food waste".

We intend to repeat this assessment every three years. In the interim, adjustments will be made to ensure the assessment is kept current. Throughout this chapter, and for each material topic, information will be shared on how the impacts, risks and opportunities identified along our value chain are managed and how we integrate them into the way we do business.

2. Promoting Good Health through Food

2.1. Introduction

We recognise the contribution that a Group like ours can make to ensuring that society adopts healthier food habits. That is why we endeavour to minimise the use of artificial ingredients and processing methods in the foods we produce and market. We also focus on diversifying options for consumers with specific needs or preferences, such as food intolerances and allergies.

2.2. Quality and diversity

Food safety and quality are a top concern for our stakeholders. To guarantee the high standards of food safety and quality of the products we sell, we have guidelines in place in all the countries where we do business:

- the Product Quality and Safety Policy¹⁶, as a guide for improving the development and monitoring of Private Brand products and perishables;
- the Nutrition Policy¹⁷, concerning nutrition profile, preferred ingredients to use, labelling, serving sizes, continuous improvement, and communication;
- the Guidelines for the Development of Private Brand Products and Perishables, specifying quality and food safety requirements for stores and distribution centres, restrictions on the use of food colouring, preservatives and other artificial additives, defining the recommended quantities of ingredients such as salt, sugar and fats, including other principles of nutritional labelling.

In 2023, as a result of improving our procedures and updating both knowledge and technical information on food safety and quality, we revised the guidelines for developing Private Brand and perishable products and shared these guidelines with our suppliers. The main changes were:

- the total ban on the use of acesulfame potassium (E950) and the gradual elimination of sucralose (E955), two sweeteners, whilst giving preference to the use of sweeteners extracted from plants, from 2024 onwards;
- the acceptance of suppliers certified to the FSSC 22000 standard (a food safety management scheme recognised by the Global Food Safety Initiative).

2.2.1. Launches

We continued to offer products that meet the needs and preferences of consumers and expanded the range of foods that contribute to more responsible consumption patterns.

Poland

Biedronka introduced 73 new Private Brand products on the market that encourage healthy eating habits.

A total of 39 new products from the Go Active range were launched, most notably chicken curry (a combination rich in protein with a low fat and sugar content) and couscous salads (sources of protein and fibre). The Go Active range offers solutions to help active people recover post-exercise or who are preparing to train.

To extend access to foods that meet consumers' specific needs, diets and preferences, Biedronka launched seven gluten-free products (e.g. Kraina Wędlin curried turkey fillets). In the vegan and vegetarian product categories, produced without genetically modified organisms (GMOs) and in compliance with other legally required criteria¹⁸, Biedronka launched 13 references, most of which under the Go Vege range.

In the case of perishable foods, new launches included free-range chicken legs and giblets under the Kraina Mięs Nature (Land of Meat Nature) range, a product that did not exist on the Polish market, and duck leg with red cabbage from Wolno Gotowane (Slow Cooked). This range, introduced by Biedronka in

¹⁶ This policy is available at [Corporate Responsibility Documents](#) on the corporate website.

¹⁷ This policy is available at [Corporate Responsibility Documents](#) on the corporate website.

¹⁸ The claims regarding suitability for vegan consumption must meet certain criteria, such as compliance with the Polish Agriculture and Rural Development Regulation on food labelling, under which products whose production process does not include animal-based ingredients can be labelled "Certified Vegan" or "Suitable for Vegans"; good production practices so as to minimise cross contamination with non-plant-based ingredients; and be GMO free.

Poland in 2016, offers ready-made convenience products, thus helping to retain nutritional properties and avoid the use of preservatives, and extending product shelf life.

Portugal

Among the products launched in 2023, most noteworthy are the Pura Vida honey and cider flavoured lactose-free milk (fortified with B vitamins), the organic oatmeal-based drink, with no added sugars, suitable for vegans and produced in Portugal, and the Pingo Doce UHT semi-skimmed milk, also organic.

Pingo Doce also launched several organic dried fruit options, pesticide- and GMO-free, such as raw cashew nuts, raw without-skin almonds, walnut kernels and a dried fruit mix.

For customers with specific needs, in particular vegans, Pingo Doce launched an avocado mayonnaise, containing 30% avocado oil. The Pura Vida range also includes effervescent supplements of magnesium, calcium, vitamin C and a multivitamin, as well as a dairy speciality enriched with collagen, antioxidants, calcium, vitamin E and protein, and with no fat, sugar or added sweeteners.

At Pingo Doce, six new products were added to the Go Active brand range, aiming to target consumers who prefer diets rich in protein. These include a dried fruit and seeds mix, the cashew and hazelnut spread with no artificial colouring or preservatives, and the whey protein with a biscuit and cream flavour, with no added sugars and suitable for coeliacs.

As regards perishable foods, of note is the launch of Pingo Doce's slow cooked range, which are cooked at low temperature. Duck breast with cranberry sauce and turkey thigh with plums are two of the products available.

In the fruit and vegetables category, Pingo Doce strawberries, in one-kilogram packs, and the launches of sweet onions and red onions are of particular note.

In the meal solutions and takeaway areas, the offer now includes six new vegetarian options (such as apricot couscous and *ras el hanout*, a traditional mixture of spices in the Maghreb cuisine, and lima bean gratin with mushrooms). During the year, our Central Kitchen in Aveiro implemented new protective atmosphere packaging in 18 references, which helps preserve the product's appearance, colour and organoleptic properties during its shelf life, while limiting the growth of bacteria and slowing down product degradation.

Products for children

Being aware of the need to expand the range of products that help families prepare more balanced meals, Pingo Doce launched two organic flours to make porridge: a rice flour for children from four months (gluten-free and rich in vitamin B1) and a multi-cereal flour for children from six months (rich in vitamins A, B1 and D, calcium, iron and zinc). These flours have no added sugar, salt or hydrolysed flours. Pingo Doce also launched popcorn with dehydrated Alcobaca apples and gluten-free corn sticks with no flavour enhancers, both GMO-free.

Biedronka launched organic juices under its Dada brand, which specialises in childcare products. One is a carrot and apple juice, the other an apple, pumpkin and banana juice, and both are rich in vitamin C.

Colombia

Ara launched the Bien Vida range, which, given the care with which it has been developed, was placed on the market without any of the warning symbols required under Colombian law for products high in sodium, sugar, saturated fat, trans fat or sweeteners. Most noteworthy is the natural, cold-pressed virgin coconut oil made in Colombia. Also of note are the De La Cuesta Slim semi-skimmed milk, with 40% less fat than the regular product sold under the same brand, Top Tea Blanco kiwi-mint iced tea (with no added sugars), and the Solei grape juice, with no added sugars or preservatives.



2023 launches	Poland ¹⁹	Portugal ²⁰	Colombia ²¹	Total
Gluten-free	*7	55	0	62
Lactose-free	0	5	1	6
Vegan and vegetarian	13	11	0	24
Organic products	1	15	0	16

* References bearing a label that guarantees a gluten-free composition.

Total references	Poland ²²		Portugal ²³		Colombia ²⁴		Total		
	2023	2022	2023	2022	2023	2022	2023	2022	Δ 2023/2022
Gluten-free	*108	*110	1,411	1,316	1	3	1,520	1,429	+6.4%
Lactose-free	26	29	49	49	12	9	87	87	0.0%
Vegan and vegetarian	156	181	39	46	-	-	195	227	-14.1%
Organic products	52	68	99	98	-	-	151	166	-9.0%

* References bearing a label that guarantees a gluten-free composition.

2.2.2. Reformulations

[GRI 416-1]

The nutritional reformulation strategy we follow prioritises foods that:

- are consumed mostly by children;
- contain high levels of salt, sugar, fat, saturated fat, and/or unnecessary additives;
- are highly consumed and, as such, their reformulation might have a material positive impact on public health;
- although they might be perceived as being healthy by the consumers, their nutritional profile needs to be adjusted;
- are low in fibre, vitamins and minerals;
- have ingredients that could potentially cause allergic reactions.

In 2023, the recipes of 37 food products were reformulated (including perishables). These reformulations prevented the consumption of 130.2 tonnes of sugar, 62.8 tonnes of fats (39.7 tonnes of fat and 23.1 tonnes of saturated fat) and 25.2 tonnes of salt.

Nutritional reformulations***	Biedronka	Pingo Doce	Recheio	Ara	Total
Number of reformulated products*	11	11	9	6	37
Salt (references)	7	3	2	6	18
Sugar (references)	4	7	7	0	18
Fat (references)	2	0	0	0	2
Saturated fat (references)	2	1	1	0	4
Quantities avoided (tonnes)**					
Salt	21.1	1.5	0.8	1.8	25.2
Sugar	28.1	67.0	35.1	0	130.2
Fat	39.7	0	0	0	39.7
Saturated fat	15.9	6.9	0.3	0	23.1

* A product can have its recipe reformulated in terms of more than one ingredient: the single counting method, as opposed to reference counting, is used for the purpose of providing transparency about the number of interventions.

** Method of calculation: the quantities of the ingredients present in the recipes of the references covered multiplied by the number of units of the considered references bought or sold in the year.

*** Includes perishables.

¹⁹ Biedronka Private Brands and perishables.

²⁰ Pingo Doce and Recheio Private Brands and perishables.

²¹ Ara private brands.

²² Biedronka Private Brands and perishables.

²³ Pingo Doce and Recheio Private Brands and perishables.

²⁴ Ara Private Brands.

Poland

Among the 11 reformulated Private Brand products, most noteworthy is the Madero mayonnaise, which saw its sugar content cut by 12% (representing 8 fewer tonnes consumed). Regarding salt, the beef gyozas now have 25% less salt (more than 10 tonnes avoided). Fat and saturated fat were cut in the Top cheese corn tortillas and salt corn tortillas, on average between 4% and 12% and between 29% and 43%, respectively.

In 2023, Biedronka fortified two breakfast cereals with fibre (the Vitabella chocolate flakes and honey flakes), amounting to a total of 47 tonnes of added fibre. These two cereals are now produced with less sugar (a reduction of between 2% and 7%, totalling 20.3 tonnes), and less salt (between 35% and 50%, totalling 6.9 tonnes).

Regarding perishables, the amount of meat in the Kraina Mięs Select sausage increased 13 p.p. (from 80% to 93%). All the additives used in their composition (such as oat and wheat fibre, aromas, vinegar powder, tapioca gum, as well as sulphur dioxide and sulphites from spices) were also removed. Soy lecithin was replaced with sunflower or rapeseed lecithin in the croissants with nuts and cocoa filling.

As regards clean labelling, and aimed at offering products with fewer additives, the flavour enhancer and preservatives were removed from the Marinero herring fillets in vegetable oil.

In non-food products, microplastics were removed from the green tea, sensitive and seaweed face masks, and from the nail varnish removers in the Be Beauty cosmetic range.

Portugal

In 2023, the recipes of 20 products were reformulated, in particular of the products that are very popular among children, such as the Pingo Doce and Amanhecer filled breakfast cereals and the Masterchef stars cereal, the Pingo Doce strawberry, biscuit and banana yoghurt, and the Pingo Doce sweet popcorn. Between 12% and 27% of the sugar content of these products was cut, avoiding the consumption of 36 tonnes. Around 6 tonnes of fibre were added to the aforementioned cereals (between 15% and 48% more than before).

Regarding salt, and among the five products reformulated (reductions of between 24% and 40%), the corn flakes cereals are particularly of note (the consumption of more than 2.3 tonnes of salt was avoided). In terms of saturated fat, the Amanhecer light mayonnaise and Pingo Doce mini pancakes are of note, with reductions of 29% and 77%, respectively.

Sulfite ammonia caramel (E150d), a natural colouring used in the Amanhecer oxtail soup, and the chicken soup flavour enhancer were also removed.

Progress on the commitments made by Pingo Doce under the Portuguese government's Integrated Strategy for the Promotion of Healthy Eating (EIPAS) can be found on the Jerónimo Martins corporate website²⁵.

Colombia

The recipes of six Ara Private Brand products were reformulated to cut salt content, mostly from the Tojitos (crisps) and Camote (nachos) snacks, avoiding the consumption of 1.8 tonnes of salt. The flavour enhancer monosodium glutamate has also been removed from the lemon-flavoured and chicken-flavoured Tojitos crisps.

²⁵ More information available at [Our Commitments and Progress](#) on our corporate website.

Zero Artificial Colourings and Flavour Enhancers

After removing artificial colourings from Pingo Doce Private Brands in 2022, and flavour enhancers from specialised perishables, a new ambition was achieved in 2023, with the elimination of flavour enhancers in private brand products and artificial colourings in perishables.

At Biedronka we have met the target of having at least 90% of Private Brand products without artificial colourings or flavour enhancers, recording a progress of 98% and 97% of the assortment, respectively. In the case of specialised perishables, bakery and pastry products, meat, fish, fruit and vegetables, including both packaged and prepared products, were free of artificial colourings and flavour enhancers.

In Colombia, Private Brands achieved a ratio of 95% of products free of artificial colourings and 96% without flavour enhancers. In Ara's specialised perishables (bakery and pastry products), 96% contained no artificial colourings and 100% no flavour enhancers).

2.2.3. Promoting healthier choices

To help consumers choose what best suits their needs, we have been adjusting the assortment and reinforcing product communication adapted to the reality of each market. Among the priorities set in this regard are changes in product format, the voluntary indication of the number of servings in each package, information on the average time for product consumption once opened (e.g. mayonnaise, milk and fruit jams), and to indicate, where possible, only one expiry date to avoid confusing consumers over other printed dates (such as those related with production batches).

Product information

[GRI 417-1]

In addition to the technical and legal information on packaging, such as composition and full nutrition tables with values per 100 grams and per serving, we also voluntarily disclose more straightforward nutritional information on the front of packages.

In Portugal, we use:

- the GMO-free label on products that contain corn and/or soy, two ingredients likely to be genetically modified. At the end of 2023, this symbol was present in 30%²⁶ of the products that contain more than 50% of corn and/or soy in the net weight;
- specific symbols on alcoholic beverages to indicate calorie count (on 93% of references, 1 p.p. more than in 2022), pregnancy warnings (on 100% of references), and responsible driving (on 72% of eligible references, 1 p.p. more than in 2022);
- icons for products that are a source of Omega-3, sugar-free, lactose-free, fat-free, and gluten-free;
- identification of Pingo Doce cold meat products that have less fat and salt according to the requirements of the "Escolha Saudável" (Healthy Choice) programme, in collaboration with the Portuguese Heart Foundation. Also in this regard, the Pura Vida fortified oatmeal drink (with Omega-3) was recommended by this programme.

In Poland, we place:

- the GMO-free label on plant-based products²⁷ consisting mostly of corn and/or soy (above 50% of the net weight). In 2023, this label was used on 100% (9 p.p. more than in 2022) of the 29 eligible products²⁸;
- the indication of fibre content in the nutrition table;
- specific symbols based on own and other criteria required under Polish law on vegan and vegetarian products (13 new products were labelled suitable for vegans or vegetarians, a total of 156 at the end of the year);
- icons on products that are a source of Omega-3, lactose-free, and gluten-free. In the latter case, we maintained our partnership with the Polish Coeliac Society, ensuring the absence of cross-

²⁶ Considering 21 Pingo Doce products (Pingo Doce, Go Bio and Pura Vida ranges) and 23 Recheio products (Masterchef and Amanhecer ranges) on sale in 2023. Non-GMO label: 10 Pingo Doce products and three Recheio products.

²⁷ Labelling applies to two dimensions, in compliance with Polish law: "non-GMO" (for foods of plant origin and foods composed of more than one ingredient, excluding products of animal origin and feed, free from genetically modified organisms) and "Produced without the use of GMOs" (for products of animal origin and foods composed of more than one ingredient, free from genetically modified organisms).

²⁸ Includes Biedronka's Private Brands.

contamination. In 2023 we obtained certification for seven new products – in total, 108 products bore this icon;

- the sugar-free label, on 32 products;
- symbols on alcoholic beverages to indicate calorie count (on 100% of references, 3 p.p. more than in 2022), pregnancy warnings (100%, 5 p.p. more), and responsible driving (100%, 5 p.p. more);
- “Wybiegaj To!” label (Pace - Physical Activity Equivalent) to quantify the physical effort needed to burn the calories from eating Top snacks such as crisps and appetisers. In 2023, 33 new products bore this new label;
- the “1 of Your 5 a Day” label, in reference to the daily recommended amount of fruit and vegetables. Four new products bear this label;
- “Zalecana Dzienna Porcja Orzechów” (A Handful of Dried Fruit) label, aimed at encouraging the consumption of these fruits, which are important for maintaining a balanced diet;
- in the case of non-food products, the “Vegan Friendly” label, which was added to 21 new products.



In 2021, Pingo Doce and Biedronka adopted the Nutri-Score label, a more intuitive symbol used on pre-packaged foods. Nutri-Score establishes a nutritional classification between ‘A’ (high nutritional quality) and ‘E’ (products that should be consumed less frequently), and a corresponding colour code, which is placed on the front of packaging. In 2023, Biedronka extended Nutri-Score to a further 152 products among the 20 product categories selected for categorisation, increasing to 405 the total number of items classified according to this system for assessing the nutritional profile of products (+60% compared to 2022). At the end of the year, a total of 591 Pingo Doce products (96% more) and 86 Recheio products (760% more) bore this label²⁹.

In Colombia, we ensure that nutritional information per portion and per 100g or 100ml of product is displayed on the back of packaging, as required by law³⁰. On the front, we ensure the use of symbols indicating sodium, saturated fat and sugar content that is higher than that recommended by the health authorities. These symbols are on 100% of the Private Brand food products covered by this norm, a total of 199 products.

The Ara 20 de Julio beer has borne the responsible driving and pregnancy warning symbols since 2021.

Information in other media

Besides communication on product packaging offering cooking tips and suggestions for side dishes with fruit and vegetables, Pingo Doce uses the significant reach of its website³¹, social media, and its Sabe Bem (Tastes Good) magazine – with a bi-monthly average print run of 100,000 copies and which includes six articles written by the Portuguese Directorate-General for Health – to promote the Mediterranean diet. Recipes that encourage the reuse of leftover food are also published on the Pingo Doce website.

Since 2021 Pingo Doce and CUF (a business group specialised in health care) have promoted the programme “A Saúde Alimenta-se” (Feeding Health), which raises awareness of the role that a diversified and balanced diet can play in health, encouraging consumers to select the foods that best suit their needs and lifestyle³².

Biedronka published six *Czas Na... (Time For...)* e-books focused on nutrition and healthier/more sustainable lifestyles, with issues dedicated to, among other special occasions, festive seasons such as Christmas, Easter and summer, and themes such as flexitarianism and fighting food waste.

Dada magazine, Biedronka's Private Brand dedicated to babies and children, had four issues published in 2023. Aimed at parents, the magazine contains articles on nutrition and healthy lifestyles, and is produced

²⁹ More information can be found at www.biedronka.pl/nutri-score and www.pingodoce.pt/responsabilidade/nutri-score.

³⁰ Colombian Law 2120 and Resolution No. 810, both of 2021.

³¹ The website also includes a list of lactose-free and gluten-free products to help consumers in their purchases. The list is updated every month by Pingo Doce's nutrition team, based on the analytical control of its Private Brand products.

³² To learn more, visit www.pingodoce.pt/responsabilidade/a-saude-alimenta-se/ and www.cuf.pt/saude-alimenta-se

in collaboration between Instytut Matki i Dziecka (Institute of Mother and Child) and Biedronka's Quality Department.

The characteristics of food products and their health benefits were presented in 74 external publications, including themed leaflets, newspaper inserts, and publications on Biedronka's website and social media (Facebook, TikTok, Instagram, LinkedIn and YouTube). The Company's employees also had access to 17 internal publications, through the Intranet.

Just before the start of the 2023-2024 academic year, Biedronka launched the educational and loyalty campaign [Gang Mocniaków](#), aimed at raising the awareness of younger generations to the "superpowers" of food, focusing on fresh produce and in the chain's exclusive brands. Within the scope of the campaign, 33 educational materials were produced, including six children's books.

2.2.4. Partnerships and support

We continued to hold regular talks with public and private benchmark institutions in the three countries where we do business to learn and share knowledge about food, nutrition and health.

In Portugal, Pingo Doce is an active member of APED (the Portuguese Association of Retailing Companies), participating in technical committees, including those dedicated to food quality, among others. Pingo Doce maintained several long-standing partnerships with organisations that aim at contributing to healthy eating, as a pillar of public health, such as the Portuguese Directorate-General for Health (within the framework of the National Programme for the Promotion of Healthy Eating³³), the Portuguese Coeliac Association, and the Portuguese Nutrition Association. In the latter case, Pingo Doce sponsored the XXII Congress of Food and Nutrition.

Pingo Doce also collaborated with the University of Lisbon's Instituto Superior Técnico (School of Engineering and Technology) in the "Co-creation and TecInnov" workshop, which challenged students to find alternatives to carrageenan (E407) and processed Eucheuma seaweed (E407a), additives used as thickeners, stabilisers and gelling agents. Also within the scope of its relationship with the Academia, Pingo Doce participated in the Working Group to Support the Updating of the Food Composition Table (GTTCA – Grupo de Trabalho para Apoio à Atualização da Tabela da Composição de Alimentos), organised by the Instituto Nacional de Saúde Doutor Ricardo Jorge (Ricardo Jorge National Health Institute), for collaboration in the identification of food products and their nutritional profiles.

In Poland, the second edition of the Nutri-Score nutrition education campaign was held, after being presented on World Consumer Rights Day. As part of this initiative, which saw the participation of the National Consumer Federation, the Nutri-Score Coalition was formalised, a cooperation agreement between several retailers and food producers that use the voluntary Nutri-Score label on the packaging of their products (such as Biedronka, Carrefour, Auchan, Zabka, Nestlé and Danone).

Details about other partnerships involving Pingo Doce and Biedronka can be found on the Jerónimo Martins website³⁴.

2.3. Food safety and quality

Continued investment in the certification and monitoring of our processes, facilities and equipment is the foundation of our banners and business's reputation capital. We rely on our food safety and quality technicians, work with external auditors and independent and accredited laboratories, and have our own molecular biology laboratory, which verifies the authenticity of ingredients present in the products to prevent food fraud.

In 2023, we carried out 16,869 internal audits of our infrastructures (7% more than in 2022), 259,361 analyses on work surfaces and, among others, product manipulators (15% more) and 75,125 analyses on food products (8% less).

³³ Available at www.alimentacaosaude.gov.pt/

³⁴ Available at <https://www.jeronimomartins.com/en/responsibility/promoting-health-through-food/communication/>

Internal and follow-up audits³⁵ and the analyses of marketed products take into account the level of risk associated with criteria such as hygiene, food safety, and other quality aspects³⁶.

2.3.1. Certification

The following certifications were renewed or extended to new facilities during the year:

- ISO 22000:2018 at 16 distribution centres and Biedronka's head office related, respectively, to the storage and distribution of food products, and to the development of Private Brand food products;
- FSSC 22000 v.5.1 (which includes ISO 22000:2018) for the soup factory in Poland, with regard to ready-to-eat after heating and individualised packaging;
- ISO 9001 for the development of Private Brands in Portugal and post-launch product/supplier follow-up;
- HACCP³⁷ in accordance with the Codex Alimentarius³⁸ for the two Pingo Doce central kitchens (with regard to food safety), 13 Recheio stores, the Recheio MasterChef food service platform in Lisbon, and for four distribution centres in Portugal (with regard to food safety);
- Food Safety Management System, according to the EN ISO 22000:2018 Portuguese Standard, in 26 Recheio stores and two Recheio MasterChef food service platforms;
- Organic product handling certification, in accordance with Council Regulation (EC) No 848/2018, for one distribution centre opened in Poland and renewed for the other 17 distribution centres, which means, certification of a total of 18 distribution centres; Our four distribution centres in Portugal also hold this certification;
- Certification of 489 Biedronka stores regarding the correct storage and preparation of organic products.

2.3.2. Audits

[GRI 416-1]

In addition to internal audits, we also audit the suppliers of Private Brand and perishable products, the results of which are available in subchapter 4. "Sourcing Responsibly".

Poland

Biedronka stores and distribution centres were audited by both internal and external auditors to check facilities, equipment and procedures.

Biedronka	Stores			Distribution centres		
	2023	2022	Δ 2023/2022	2023	2022	Δ 2023/2022
Internal audits	8,687	7,842	+10.8%	38	32	+18.8%
Follow-up audits	248	156	+59.0%	0	0	-
External audits	34	28	+21.4%	9	27**	-66.7%
HACCP Performance*	84%	85%	-1 p.p.	88%	88%	-

* HACCP implementation at Biedronka is evaluated based on requirements which, in turn, are based on the Codex Alimentarius and European Union regulatory framework (Regulation (EC) No 853/2004 on the hygiene of foodstuffs). At the distribution centres, the compliance rate is based on the internal audits conducted under ISO 22000 – Food Safety Management System certification, which is based on the HACCP principles of the Codex Alimentarius.

** Adjusted figure.

³⁵ Conducted in accordance with the business unit and infrastructure to be assessed, internal audits take into account criteria arranged into dimensions, such as basic hygiene conditions, cleanliness and disinfection, facility and equipment maintenance, good production practices, product handling, water availability, metrology, pest control, waste management, records, traceability, and procedure review. These audits assign scores with specific levels according to the business units: 'Inadequate', 'Basic', 'Satisfactory', 'Good', 'Very Good' and 'Excellent', and the potential corrective actions to be taken are defined based on the severity of any non-conformities identified. The time frame allowed to remedy the identified issues may also vary from immediately to by the subsequent audit.

³⁶ These include, inter alia: laws in force and the technical specifications of the official authorities; the recommendations of the European Union and/or other official bodies; the Rapid Alert System for Food and Feed (RASFF) urgent notifications and known food fraud incidents; the physical characteristics of products (such as perishability) and organoleptic properties (such as colour, texture, taste or smell); the country of origin of production and/or supply of the products and the track record of trade partners; marketing expansion (stores and distribution centres); the surrounding conditions (sanitation or weather conditions related to humidity and average temperatures); opting for facility certification schemes; and the results of past assessments.

³⁷ The Hazard Analysis and Critical Control Points (HACCP) system is designed to prevent potential risks that cause harm to consumers, by eliminating or reducing hazards and thereby ensuring food is safe to eat.

³⁸ A set of international standards aimed at promoting food safety and consumer protection. The Codex Alimentarius is available at <https://www.fao.org/fao-who-codexalimentarius/home/en/>

More internal and follow-up audits of the stores were carried out as a result of Biedronka's expansion (an additional 174 stores compared to 2022), the increase in the number of meat counters (41.6% more compared to 2022)³⁹, and the increase in the number of micro-fulfilment centres for the Biek operation⁴⁰. The fact that there are 14 more stores selling organic bread (2.9% more than in 2022)⁴¹ also led to an increase in external controls imposed by responsible authorities.

At distribution centres, the number of internal audits increased slightly as a result of the inclusion of two new distribution centres and the risk assessment. The decrease in external audits is due to the fact that some audits scheduled for early 2023 were carried out at the end of 2022.

We carried out 32.6% more analyses than in 2022, which is explained by the increase in the number of Biedronka stores with meat counters. In the case of raw materials/products finished in-store, the decrease is due to greater process management efficiency and the unavailability of the product at the time the controls were carried out.

Number of analyses/samples collected in Poland	2023	2022	Δ 2023/2022
Work surfaces	121,919	91,804	+32.8%
Manipulators	9,480	7,115	+33.2%
Raw materials/Finished product	334	501	-33.3%
Water	1,885	1,377	+36.9%
Total	133,618	100,797	+32.6%

Portugal

Audits carried out to Pingo Doce, Recheio and distribution centres:

	Pingo Doce stores			Recheio stores			Distribution centres**		
	2023	2022	Δ 2023/2022	2023	2022	Δ 2023/2022	2023	2022	Δ 2023/2022
Internal audits	485	488	-0.6%	99	84	+17.9%	31	15	+106.7%
Follow-up audits	2,886	3,027	-4.7%	246	229	+7.4%	196	181	+8.3%
External audits	74	76	-2.6%	21	19	+10.5%	7	10	-30.0%
HACCP Performance*	87%	82%	+5 p.p.	84%	84%	-	84%	93%***	-9 p.p.

*At Pingo Doce and Recheio, HACCP implementation is assessed using own reference standards, based on the Codex Alimentarius and which are appropriate for the operating realities of the Companies.

** Also includes central kitchens and on-site canteens.

*** Corrected value.

At Pingo Doce, and despite the opening of ten additional stores in 2023 (to 482), the number of audits decreased because priority was given to the evaluation of stores with poorer performance in 2022, aimed at verifying the correction of identified non-conformities. This focus shift, which also occurred in 2022 with similar results, enabled the Company to improve its HACCP performance by 5 p.p..

The number of Recheio stores in 2023 remained unchanged at 43. Nevertheless, the increase in the number of audits is due to the usual periodicity associated with the risk matrix used by the operational food safety teams. The Company maintained its HACCP performance in line with the previous year.

³⁹ There were 1,079 counters in 2023, whereas in 2022 there were 762. In Poland, internal audits, including follow-up audits, of stores are outsourced to independent entities such as Diversey, Det Norske Veritas (DNV-GL), and Lloyd's Register. At the distribution centres, internal audits are carried out by food safety and quality technicians, while external audits, within the scope of ISO22000 certification, are carried out by DNV-GL.

⁴⁰ This operation, which was implemented in 2021, consists of micro-fulfilment centres (MFC) operated by employees to handle orders placed by consumers through the Glovo fast distribution partner application. By the end of 2023 we covered 18 locations (15 in 2022) in the cities of Warsaw, Łódź, Krakow, Gdańsk, Poznań and Wrocław. More information is available at <https://www.biek.pl/>

⁴¹ In 2023, 489 stores offered an organic bread range (475 in 2022). External controls relating to organic certification were carried out by BIOCERT, an independent entity duly authorised by official bodies for such purpose.

At the distribution centres, where audits also cover the central kitchens and internal canteens, the increase in internal and follow-up audits is the result of a greater sampling by a more dedicated team. This led to a decrease in the associated performance, as more opportunities for improvement were identified. The decrease in external audits carried out by official bodies is due to the regularity of audits established by these organisations.

A total of 114,006 food safety and quality analyses were carried out at Pingo Doce stores, Recheio, distribution centres and other facilities (such as the fresh dough factory, kitchens and canteens), on par with that conducted in 2022. As regards work surfaces and manipulators, the increase is mainly related to the opening of new Pingo Doce stores. The decrease in the number of raw material/finished product controls is in line with the consolidation of processes and good practices, operational changes (e.g. product with less handling at stores) and the associated risk management history that, as it is positive, made it unnecessary to maintain the frequency of the analytical controls.

Number of analyses/samples collected in Portugal	2023	2022	Δ 2023/2022
Work surfaces	51,461	50,609	+1.7%
Manipulators	19,867	19,540	+1.7%
Raw materials/Finished product	36,271	38,560	-5.9%
Water	6,407	6,594	-2.8%
Total	114,006	115,303	-1.1%

Colombia

Audits to Ara stores were carried out by Diversey, an independent entity. Our internal quality teams carried out the audits on the distribution centres.

Ara	Stores			Distribution centres		
	2023	2022	Δ 2023/2022	2023	2022	Δ 2023/2022
Internal audits	2,422	2,634	-8.0%	10	14	-28.6%
Follow-up audits	1,513	1,092	+38.6%	8	11	-27.3%
Good hygiene and quality practices*	80%	89%	-9 p.p.	94%	94%	-

* The compliance rate shown refers to the score obtained on good practices, in line with criteria aimed at guaranteeing the quality and safety of the products according to the law, evaluating the operation itself and the control system and procedures. The criteria include, among others, hygiene and quality control aspects of the facility's conditions for handling the product and aspects related to product temperature, type of packaging, and also to organic waste management procedures.

The decrease in internal audits at stores is due to methodological changes, in particular: (a) increased weighting of critical criteria such as cleanliness, pest control and product quality, and (b) the number of audits to be conducted. In 2022 two technical audits were carried out per store and one annual audit, while in 2023 only one audit was carried out due to the work done over the years to prepare operational teams and reduce the associated risks. As explained above, the decrease in store performance is due to the increased weighting associated with critical criteria.

Follow-up audits are conducted by internal and external audit teams, depending on previous results and based on internal risk metrics and incident frequency – priority corrective measures are, therefore, subsequently evaluated. The increase was to respond to the findings of audits, health inspections and to identified non-conformities in analytical controls, as well as customer complaints.

At the distribution centres, the decrease in the number of audits is explained by the results of previous assessments, which helped lower the risk level and made it unnecessary to keep the follow-up extent on identified corrections. The performance level of the previous year was maintained.

Number of analyses/samples collected in Colombia	2023	2022	Δ 2023/2022
Work surfaces	2,284	2,125	+7.5%
Manipulators	2,285	1,698	+34.6%
Raw materials/finished product	2,285	1,711	+33.5%
Water	4,883	3,638	+34.2%
Total	11,737	9,172	+28.0%

In 2023, the number of analyses carried out increased 28% compared to 2022, as a result of the expansion of Ara stores (the network grew 18% in the year, from 1,093 to 1,290 stores) and due to a methodological change: a sample was taken for each type of criterion being assessed, whereas in 2022 sampling was limited to the risk matrix associated with each criterion.

2.3.3. Product analyses

[GRI 416-1]

The products we market are assessed as to their quality and safety at external, accredited laboratories. In total, 57,917 analyses of Private Brand food products were carried out (6.8% more than in 2022) and 17,208 on perishables (2.4% more).

Poland

Number of analyses/samples collected in Poland	2023	2022	Δ 2023/2022
Private Brand – Food	19,606	18,361	+6.8%
Private Brand – Non-food	1,227	1,164	+5.4%
Private Brand	20,833	19,525	+6.7%
Fruit and vegetables	4,018	4,231	-5.0%
Meat and fish	1,698	1,433	+18.5%
Bakery	218	315	-30.8%
Eggs	468	376	+24.5%
Perishables	6,402	6,355	+0.7%
Total	27,235	25,880	+5.2%

For the increase in analyses of food and non-food products contributed both Biedronka's expansion and the portfolio broadening of regular and seasonal assortments (in-&-outs), which consequently affected the volume of products to be analysed.

In the meat and fish, and eggs categories, analyses increased by 18.5% and 24.5% respectively compared to 2022. In the case of the former, the increase is explained by the expansion of stores with meat counters and, consequently, a greater number of products. In the case of eggs, the increase is due to greater control of potential perfluoroalkylated⁴² substances and heavy metals from grains used to feed poultry. The remaining categories recorded decreases in 2023.

Portugal

Number of analyses/samples collected in Portugal	2023	2022	Δ 2023/2022
Private Brand – Food*	17,795	17,798	-0.0%
Private Brand – Non-food	4,844	4,192	+15.6%
Private Brand	22,639	21,990	+3.0%
Fruit and vegetables	2,335	2,597	-10.1%
Meat	1,224	1,291	-5.2%
Fish	1,188	1,339	-11.3%
Bakery	598	565	+5.8%
Meal Solutions	5,201	4,349	+19.6%
Perishables	10,546	10,141	+4.0%
Total	33,185	32,131	+3.3%

* Including routine analyses on the presence of gluten, genetically modified organisms, lactose, denomination of species, control analyses, and extra analyses.

⁴² Following the new Commission Regulation (EU) 2023/915 on maximum levels for certain contaminants in food. More information at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R0915>

The decrease in Private Brand product analyses was minor. In the case of non-food products, the increase was due to the regular practice of risk analyses and continuous improvement associated with product quality and performance.

As regards perishables, only the bakery and meal solutions categories saw an increase in analyses, explained by the additional checks performed as part of the Group's support for World Youth Day in Lisbon (partially in the form of food products), the validation of a new packaging process in the central kitchens, and an increase in the assortment. In relation to fruit and vegetables, meat and fish, the risk assessment and history of compliance in previous years led to a reduced need for analyses.

Colombia

Number of analyses/samples collected in Colombia	2023	2022	Δ 2023/2022
Private Brand – Food	20,516	18,086	+13.4%
Private Brand – Non-food	5,734	4,993	+14.8%
Private Brand	26,250	23,079	+13.7%
Fruit and vegetables	100	100	0.0%
Meat	142	165	-13.9%
Fish	8	0	+100.0%
Bakery	10	38	-73.7%
Perishables	260	303	-14.2%
Total	26,510	23,382	+13.4%

The increase in the analysis of Private Brand products is in line with the expansion of the regular assortment (25 more products than in 2022), the expansion of the store network and the usual risk analysis.

In the case of perishables, the reduction in the number of samples takes into account the low risk assessment of suppliers and products. As regards fish, the increase is explained by the inclusion of products on sale in the perishables category, which was not the case in 2022.

2.3.4. Food Recalls and Withdrawals

[GRI 416-2]

With the aim of protecting public health and preserving the reputation and credibility of our Companies, we do not hesitate in removing products that may pose a threat to consumers and society. Continuous monitoring, communication with the official health authorities, and the traceability of products and suppliers enable a fast and effective prevention of and/or reaction to any incidents.

There are two types of food product removal, which address specific risks to the health and safety of consumers: recall⁴³ (removal from sale of products with potential health risks) and withdrawal⁴⁴ (removal from sale of products that do not pose a health risk). In both cases, internal investigations are carried out and, if necessary, at suppliers, to identify the causes and implement the appropriate corrective measures for prevention.

The severity of the risks to consumer health and safety are classified as:

- Level I – critical (recall): aspects that may affect food safety and public health;
- Level II – food safety and quality (withdrawal): aspects that may affect the consumer experience and food safety of the product;

⁴³ Recall: a mandatory action taken by the Group Companies in response to inspections carried out by local authorities, the results of laboratory analyses or internal audits, or complaints/reports (from producers, retailers, government agencies, or consumers). Notices are published using the appropriate medium for consumers to return or destroy the product concerned.

⁴⁴ Withdrawal: a voluntary or mandatory action that can be taken on two occasions based on the risk analysis of the Companies or inspection by a local authority: (a) when quality defects (e.g. colour or texture), weight defects or irregularities are detected in the labelling (which does not pose a potential risk to the health or safety of consumers); or (b) as a precaution pending investigation into a potential risk to health and safety. If a credible risk is identified, the product is removed from sale and it is categorised as a recall.

- Level III – labelling (withdrawal): aspects related to legal labelling requirements.

Food product recalls/withdrawals		Level I (Recall)		Level II (Withdrawal)		Level III (Withdrawal)		Total incidents	
		2023	2022	2023	2022	2023	2022	2023	2022
Group		6	13	221	*262	63	90	290	*365
Portugal ⁴⁵	Private Brands	0	7	63	60	16	7	79	74
	Perishables	0	1	57	44	30	20	87	65
Poland ⁴⁶	Private Brands	5	4	56	59	10	52	71	115
	Perishables	0	1	1	*2	0	0	1	*3
Colombia ⁴⁷	Private Brands	0	0	36	81	7	9	43	90
	Perishables	1	0	8	16	0	2	9	18

* Corrected value.

In 2023, 290 incidents that led to food products being withdrawn from sale were registered, 20.5% less than in 2022. The vast majority of these (97.9%) were Level II and Level III, with only 2.1% recalls (critical, Level I). In the latter case, there is a 53.8% decrease compared to 2022, a year in which there had already been a 55.2% decrease compared to 2021 (from 29 incidents in 2021 to 13 in 2022).

The control and monitoring of suppliers and products, including the implementation of action plans, maintenance and packaging changes, are measures we take to prevent non-conformities and thus the need for withdrawals/recalls. Corrective actions are monitored to minimise the risk to consumers' health and to enable the marketing of products to be resumed.

2.3.5. Training

In 2023, the number of people trained in food safety and hygiene decreased 8%. In the same period, training volume increased 16.5%, although there was a decrease in the number of training courses. This increase in volume is explained by the fact that there were significantly more courses and more employees trained in Colombia compared to 2022.

Food safety and hygiene training	Training volume ⁴⁸		Training courses		Employees trained	
	2023	2022	2023	2022	2023	2022
Group	242,940	208,544	8,285	10,646	49,772	54,169
Portugal ⁴⁹	37,548	48,266	3,426	5,258	9,597	15,492
Poland ⁵⁰	25,454	32,323	4,786	5,358	21,926	22,746
Colombia ⁵¹	179,938	127,955	73	30	18,249	15,931

Training in Poland encompassed 21,926 employees, 3.6% less than in 2022. Similar to the aggregated data, there was a decrease in training courses (10.7% less), resulting in a lower volume of training than in 2022 (21.3% less). Some of the topics covered included:

- food safety systems, as per international HACCP standards;
- good hygiene and production practices, with an emphasis on product temperature control and the cold chain;
- waste separation for recycling, washing and cleaning activities, particularly for refrigerated packages, to ensure good food production and hygiene practices;
- FIFO management (first in, first out) for fruit and vegetables in distribution centres.

⁴⁵ Pingo Doce and Recheio.

⁴⁶ Biedronka.

⁴⁷ Ara.

⁴⁸ Training volume = number of people trained x number of hygiene and food safety training hours.

⁴⁹ Pingo Doce, Recheio, Jerónimo Martins Agro-Alimentar, Hussel and Jerónimo Martins Restauração e Serviços.

⁵⁰ Biedronka.

⁵¹ Ara.

Similarly, training volume in Portugal decreased 22.2%, as a result of fewer employees involved (38.1% less) and fewer training courses (34.8% less). These generalised reductions are explained by the fact that a one-off course, initially launched for all store employees, has been completed by the majority of the target audience and was only intended for new employees in 2023. Training topics included:

- requirements associated with the food safety management system, under the international HACCP risk control standard;
- good food hygiene, food safety and food defence practices.

In Colombia there was an increase in all three indicators: employees trained (14.6% more) and training courses (143.3 % more), resulting in 40.6% increase in training volume. These increases are explained by Ara's expansion. The training covered topics such as:

- the cold chain and critical control points;
- in-store hygiene plan, water control and waste handling;
- quality audits and control visits;
- the handling of meat and other products prepared in the store.

3. Respecting the Environment

3.1. Introduction

Human societies and the world face environmental challenges of enormous magnitude, such as pollution (of air, soil and water), loss of biodiversity, the effects of climate change, and water scarcity. Based on the scientific knowledge available, governments, companies, organisations and civil society are challenged to adopt policies and practices that help fight all types of pollution, limit the rise in temperature, preserve and restore biodiversity, as well as protect and value water resources. Some of these policies may include investing in natural habitat conservation projects, adopting better agricultural and food production practices, reducing food waste, promoting healthier and more sustainable diets that include, for example, locally grown and seasonal foods, and good waste management.

Our Environmental Policy⁵² sets the priorities for action aimed at reducing the environmental impacts of our operations and supply chains: preserving biodiversity, fighting climate change, protecting water resources and promoting a more circular economy.

3.2. Conserving biodiversity

[GRI 304-1; GRI 304-2; GRI 304-3; GRI 304-4]

Food sector activities are closely linked to biodiversity issues. As experts in the sale of perishable products (e.g., meat, fish, fruit and vegetables), we know we depend on biodiversity and ecosystem services, and the impact we have on them. Risks related to ecosystem services are assessed in accordance with the Ecosystem Services Review methodology proposed by the World Research Institute. It is on the basis of this approach that we defined 11 priority action areas (e.g. agricultural crops, pollination, animal production, fish caught and aquaculture), based on the dependencies and impacts on ecosystem services of the activities of the Group Companies and their value chains.

We are committed to helping preserve ecosystems and working to reverse biodiversity loss. This commitment begins upstream of our operations, in collaboration with perishables and Private Brand suppliers, is top-of-mind in our operations and continues downstream, ensured by providing support for ecosystem conservation and restoration projects and raising employee and consumer awareness on these topics.

Our biggest opportunity to make a positive impact is in the way we buy the products we sell. Given that the main impact on biodiversity occurs in primary production, we have cross-cutting programmes in place to help us follow best practices when selecting and monitoring suppliers, fighting deforestation, promoting sustainable agriculture, in implementing a sustainable fishing strategy, and selling sustainable products certified by external and independent entities⁵³.

We have also established targets in our operations to reduce our environmental impact by reducing energy and water consumption, reducing greenhouse gas (GHG) emissions, and promoting a circular economy.

We also carry out specific actions to protect biodiversity. In 2023, we invested more than 610,000 euros to support 14 projects (8 in Portugal, 4 in Poland and 2 in Colombia) focused on restoring natural habitats, protecting biodiversity and raising environmental awareness. With regard to the initiatives featured in the table below, we also use the IBAT Alliance tool to assess proximity to protected areas, key biodiversity areas and the conservation risk⁵⁴ of species that live near them. This assessment complements our monitoring of the progress of these projects.

⁵² Available for consultation on the "Responsibility" page at www.jeronimomartins.com.

⁵³ These initiatives are described in more detail in subsection 4. "Sourcing Responsibly", in this chapter.

⁵⁴ This risk is assessed according to the IUCN – International Union for Conservation of Nature and Natural Resources.

Biodiversity protection and ecosystem regeneration projects of note⁵⁵

Institution	Project	Description
Associação Floresta Serra do Açor	Reforestation of the Açor mountain range	Project launched in 2020 by the Jerónimo Martins Group, in partnership with the Arganil Town Council, the Coimbra School of Agriculture and the common landowners' associations, to preserve and enhance the landscape devastated by the forest fires of 2017. It involves the reforestation of an area spanning 2,500 hectares over a 40-year period. The project is implemented in the protected landscape area of the Açor mountain range and is close to the Lousã mountain range, a protected area part of the Natura 2000 network. A total of 697,000 trees have been planted since the beginning of the project.
ANP - WWF	Green Heart of Cork	Started in 2011, developed and coordinated by ANP WWF and supported by the Jerónimo Martins Group, this project promotes the conservation of Portuguese cork oak forests and payment for the environmental services they provide. This initiative establishes a platform linking companies to the conservation of cork oak forests and related ecosystem services. In 2023, the Jerónimo Martins Group contributed to the conservation of 803.47 hectares of high conservation value forests, promoting responsible forest management certification and the conservation of biodiversity and ecosystem services. The landowners involved in the project apply good forestry management practices in approximately 45,000 hectares of FSC® certified areas, 30,000 hectares of which obtained certification after our support began.
Fundabejaz	Protection of bees	Started in 2021, supported by Ara, for the protection and conservation of bees and raising awareness of their importance in ecosystems. In 2023, the Fundabejaz Foundation was able to (i) rescue around 1.2 million bees, which were sent in hives to various nature reserves to recover and stabilise, (ii) deliver 1.8 million recovered bees to beekeepers and farmers and (iii) hold 22 awareness campaigns involving 1,715 participants. Ara also donates sugar as a food source for rescued swarms.
Salamander – Polish Society for Nature Conservation	Support for endangered species in Poland	This project started in 2021, supported by Biedronka, and was implemented in cooperation with environmental organisations specialised in the protection of six endangered species: wolf, lynx, European bison, dolphin, Eurasian pygmy owl, and European hedgehog. Two initiatives are of particular note in 2023, (i) the purchase of equipment to save hedgehogs in rehabilitation centres run by the NGO coalition that protects this species in Poland, and (ii) support for the development of the Polish Red List of Species website, the result of the work by the IUCN Polish Commission, the Institute of Nature Conservation of the Polish Academy of Sciences, and Salamander - Polish Society for Nature Conservation.

In the 2024-2026 period, our goal is to identify and quantify the financial effects of the impacts, risks and opportunities associated with biodiversity and with ecosystems.

3.3. Fighting climate change

Our Climate Transition Plan⁵⁶ sets out our strategy and ambition in what regards the reduction of the carbon footprint of the value chain and includes measures to identify and assess climate-related risks and opportunities. Collaboration with our supply chain, particularly with Private Brand and perishables suppliers, has enabled us to identify implemented mitigation measures, such as the installation of renewable energy production systems on their units, and measures to adapt to possible changes in production conditions, thus promoting value chain resilience.

Most of our GHG emissions are from the production, use and end-of-life treatment of the products we sell. To achieve the goal of reducing emissions upstream and downstream of our operations, we believe that close relationships with our suppliers and promoting circular economy projects⁵⁷, sustainable agricultural practices and/or a commitment to fighting deforestation⁵⁸ are vital to guaranteeing the preservation of biodiversity and reducing GHG emissions. In terms of the emissions we can control, those emitted by the activities of our operations, the Climate Transition Plan establishes a set of measures aimed at increasing

⁵⁵ More information is available at www.jeronimomartins.com/en (Responsibility > Respecting the Environment > Biodiversity).

⁵⁶ More information can be found at www.jeronimomartins.com/cr-documents-2023. Under this plan, it should be made clear that the Group's Companies are not exposed to locked-in greenhouse gas emissions associated with their main assets and products and, as such, they are not included as a transition risk. Our Companies are also not excluded from the EU Paris-aligned benchmarks as defined in point E1-1 paragraph 16(g) of Annex I of the European Sustainability Reporting Standards (ESRS).

⁵⁷ To learn more, see section 3.4. "Promoting a Circular Economy", in this subchapter.

⁵⁸ To learn more about these initiatives, see sub-chapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", in this chapter.

the efficiency of water and energy use and guaranteeing a greater percentage of renewable energy in the total energy consumption of our Companies.

Our roadmap to carbon neutrality

In 2023 we published our Climate Transition Plan, establishing direct and indirect GHG emission reduction targets aimed at limiting the rise in global average temperature to 1.5°C, in line with the Paris Agreement.

We have implemented a decarbonisation plan underpinned by various initiatives carried out by the different Companies.

In line with the criteria of the Science-Based Targets initiative, we have also set a target to achieve carbon neutrality by 2045 for scope 1 and 2 emissions, and by 2050 for scope 3 emissions.

3.3.1. Managing climate-related risks and opportunities

[GRI 201-2]

In 2020 we adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD⁵⁹), in a process of continuous improvement in the identification, assessment and management of climate-related financial risks and opportunities in our value chain. In order to reduce the impact of our business activities on the environment, we have established a Climate Transition Plan⁶⁰ which reflects our ambition to contribute to limiting the increase in average global temperature to 1.5°C. This plan outlines our ambition to reduce the greenhouse gas (GHG) emissions generated in our operations and value chain through close collaboration with our suppliers. We also continue efforts to improve the assessment of short-, medium- and long-term climate risks throughout our value chain and involving our Private Brand and perishables suppliers, so as to increase the climate resilience of the supply chain and assess business opportunities in primary production and the use of low-carbon technologies. In 2023, climate-related risk assessment and management focused on (1) identifying mitigation and adaptation measures implemented by suppliers of the main commodities, such as coffee, fruit and vegetables, meat and animal feed; and (2) improving the assessment of specific risks such as the impact of rising sea levels on seaports and the places where our establishments are located, and potential water shortages in the activities carried out by Jerónimo Martins Agro-Alimentar (JMA).

Governance

Our decarbonisation and climate risk management strategy is monitored and supported by the Board of Directors, ensuring that climate-related issues are integrated into our corporate strategy, in particular the sustainability strategy, both in our own operations and in the supply chain. The Board of Directors oversees the Group's social and environmental obligations, including climate-related matters, and is responsible for monitoring the progress of our environmental commitments.

Topics linked to climate-related risks and opportunities are discussed in regular meetings held by the Sustainability Committees of each of our Companies and by the Corporate Governance and Corporate Responsibility Committee⁶¹, which assists the Board of Directors in assessing and submitting proposals on the corporate responsibility strategy. These include climate mitigation and adaptation and the targets for reducing greenhouse gas emissions established in the Climate Transition Plan.

In addition, risks associated with climate change are also covered by the Jerónimo Martins Group's risk management system, as referred to in chapter 4 "Corporate Governance" of this report and are consequently closely monitored and managed by the different bodies and functions referred to in point 52. of subsection III ("Internal Control and Risk Management").

⁵⁹ The TCFD is an initiative promoted by the financial sector that helps businesses quantify and disclose climate-related financial risks and opportunities, and their respective action plans.

⁶⁰ More information can be found at www.jeronimomartins.com/cr-documents-2023.

⁶¹ More information can be found at www.jeronimomartins.com (Investor > Corporate Governance > Specialised Committees).

Climate-related issues are central to our responsibility strategy and are integrated into our corporate business strategy. The implementation of our climate commitments is underpinned by ongoing investments, with execution cycles aligned with the business plan. Examples of these investments include the installation, in 2023, of photovoltaic systems for self-consumption of renewable electricity in Poland, Portugal and Colombia, the use of natural refrigeration gases in refrigeration and freezing facilities and equipment, and the additional OpEx costs for the purchase of certified renewable electricity to power our operations in Portugal and in Poland. The achievement of climate-related and other corporate responsibility objectives are part of the incentive scheme for employees in roles that influence the definition and/or implementation of the company's climate commitments and targets⁶².

Strategy

Climate-related financial risks and opportunities are identified and assessed across our entire value chain at four different stages: production, processing, logistics and establishments. The first assessment, carried out in 2020, covered the 30 most relevant product groups for our Companies in Poland, Portugal and Colombia. For each product group, the main ingredients and sources were identified and, for each of these and for each stage of the value chain, different categories of physical and transition risks were assessed for time horizons up to 2030 and 2050, based on two IPCC (Intergovernmental Panel on Climate Change) climate scenarios:

- average temperature increase between 4.0°C and 6.1°C (scenario RCP 8.5), meaning that the efforts to limit average warming failed;
- average temperature increase below 2.0°C (scenario RCP 2.6), in line with the Paris Agreement.

As a result of the collaborative work between various departments of our Companies and interaction with suppliers, the number of products covered in our risk assessment increased to 45 in 2023, with the inclusion of products that are highly dependent on weather conditions and therefore more exposed to climate changes (e.g. apples and pears).

Climate-related risks and opportunities

Among the risks assessed are rising average temperature and extreme temperatures, changing precipitation patterns, prolonged water shortages and flooding in coastal and inland regions.

As part of the strategy defined in our roadmap for managing climate-related risks and opportunities, in 2023, the main objectives of the climate risk assessment were:

- identifying and assessing the maturity level of mitigation and adaptation measures implemented by Private Brand suppliers of specific commodities, such as beef, coffee, fruit and vegetables, and other ingredients;
- identifying climate risks and business opportunities for perishable products, in particular for the production of fruit, vegetables and meat;
- assessing the impact of water shortages on Private Brand and perishable products and identifying good water management practices implemented in JMA's operations and supply chain;
- assessing the risk of rising sea levels taking into account all the maritime ports worldwide used by the freight carriers we use;
- assessing the climate action plans for countries with seaports at risk from rising sea levels; and
- identifying more precise tools for assessing, in different time horizons, the exposure of stores and distribution centres to the risk of coastal and inland flooding.

We continued to be involved with the different departments of our Companies, suppliers and producer associations. This involvement enabled us to map implemented mitigation and adaptation measures, making it easier to assess the climate resilience of our supply chain. Although most of the suppliers we engaged with do not yet have a climate risk assessment in line with the TCFD guidelines for their activities, they have identified changes in temperature and water availability that affect production levels and the quality of some products. These same suppliers have implemented or plan to implement adaptation measures, such as increasing production storage capacity and, in some cases, investing in the

⁶² More information can be found at [CDP Climate 2023 Question C1.3](https://www.jeronimomartins.com/cr-documents-2023) available at www.jeronimomartins.com/cr-documents-2023.

development of alternative or more resilient products, such as fruit varieties that are better adapted to changes in temperature. In very specific situations, particularly for some coffee bean varieties, we have identified a transfer of production from regions with climate-related problems to other regions of the world that have more favourable climatic conditions for production.

Between 2021 and 2023, a total of 197 strategic Biedronka, Pingo Doce, Recheio and Ara perishables and Private Brand suppliers were involved, resulting in the identification of different climate mitigation and adaptation measures. The table below describes some of the measures identified in 2023.

Climate risks: Mitigation and adaptation measures identified and implemented in 2023

Ingredient	Company	Value chain stage	Climate risk	Examples of adaptation measures implemented
Banana	Pingo Doce Recheio Biedronka Ara	Production	<ul style="list-style-type: none"> Water shortages Changes in precipitation Extreme temperatures 	<ul style="list-style-type: none"> Installation of closed circuit water systems in plantations and rainwater harvesting for use in periods of drought; Implementation of hygiene practices for pest control (e.g. adoption of the TR4 biosafety standard guidelines).
	Biedronka	Logistics	<ul style="list-style-type: none"> Energy transition 	<ul style="list-style-type: none"> Optimisation of transport loads, to avoid half-full loads.
Tomato	Pingo Doce Recheio Biedronka Ara	Production	<ul style="list-style-type: none"> Water shortages Changes in precipitation Extreme cold Energy transition 	<ul style="list-style-type: none"> Planting in heated greenhouses to ensure year-round production, with pollinators to stimulate fertilisation and the use of natural predators; Diversification of sources and varieties produced; production in the vicinity of thermal power stations, so as to use waste heat as a source of energy for the greenhouses; Investment in the creation of water reserves, lakes and more efficient irrigation systems; Investment in LED lighting and photovoltaic panels.
Apple	Pingo Doce Recheio	Production	<ul style="list-style-type: none"> Extreme temperatures 	<ul style="list-style-type: none"> Creation of orchards covered with nets and anti-hail shock wave cannons.
Pear	Pingo Doce Recheio	Production	<ul style="list-style-type: none"> Extreme temperatures Water shortages 	<ul style="list-style-type: none"> Production using natural techniques to select more resistant varieties; Investment in efficient irrigation techniques.
Coffee	Biedronka	Production	<ul style="list-style-type: none"> Changes in precipitation 	<ul style="list-style-type: none"> Diversification of coffee sources.
		Processing	<ul style="list-style-type: none"> Energy transition 	<ul style="list-style-type: none"> Transition to biomass roasting ovens.
Potato	Biedronka Ara	Production	<ul style="list-style-type: none"> Water shortages Energy transition 	<ul style="list-style-type: none"> Diversification of sources and harvest times; Use of groundwater sources, efficient sprinkler systems for irrigation and implementation of closed circuit water systems; Protection of crops against the cold using screens; Increased storage capacity in periods of extreme cold; Investment in LED lighting and photovoltaic panels.
Sugar	Ara	Production	<ul style="list-style-type: none"> Changes in precipitation 	<ul style="list-style-type: none"> Investment in efficient irrigation techniques, use of groundwater sources and water recirculation; Regenerative agriculture; Diversification of sources and investment in resilient varieties.
Pork	Biedronka Ara	Production	<ul style="list-style-type: none"> Extreme temperatures Energy transition 	<ul style="list-style-type: none"> Production in enclosed spaces with mechanical ventilation; Planting of trees and shrubs around the farm for thermal protection; Planting of soy for animal feed, as it requires little irrigation;

Ingredient	Company	Value chain stage	Climate risk	Examples of adaptation measures implemented
				<ul style="list-style-type: none"> Replacement of conventional energy sources with low-carbon energy sources (biogas); Heat recovery, waste separation and recovery, and the installation of photovoltaic panels on farms.
Beef	Pingo Doce Recheio	Production	<ul style="list-style-type: none"> Water shortages Energy transition 	<ul style="list-style-type: none"> Watering using own wells and ponds and the use of efficient irrigation techniques; Guaranteed feed reserve for three months; Installation of photovoltaic panels.
Animal feed	Pingo Doce Recheio	Production	<ul style="list-style-type: none"> Changes in precipitation 	<ul style="list-style-type: none"> Selection of alternative varieties to raw materials and use of by-products.
		Processing	<ul style="list-style-type: none"> Energy transition 	<ul style="list-style-type: none"> Use of renewable energies; Support for activities that increase carbon sequestration (e.g. reforestation); Incorporation of fats that lead to less enteric fermentation.

With regard to our establishments⁶³, we continued to respond to identified risks such as extreme weather events, refrigeration gases used for compliance with environmental legislation, and to maximise opportunities related to the energy transition. As regards the latter, we have invested in acquiring renewable energy certificates in Portugal, establishing long-term renewable energy purchase contracts in Poland, increasing the number of stores and distribution centres with photovoltaic energy production systems in all the countries where we operate, implementing energy recovery systems in industrial units, and refurbishing the store network to reduce energy consumption. The use of natural refrigerant gases or those of low global warming potential is top-of-mind when opening new stores and refurbishing existing ones, aimed at reducing emissions associated with refrigerant gas leaks from cooling and refrigeration equipment. The modernisation of this equipment has also helped to reduce energy consumption and increase the resilience of the operation on days of extreme temperatures. The main mitigation measures implemented in our operations are detailed in subsections 3.3.3. to 3.3.5. of this Annual Report. We also report, in detail, the climate-related risks and opportunities in our responses to CDP – Disclosure Insight Action⁶⁴.

In 2023, we improved the assessment of some emerging risks associated with extreme weather phenomena, such as storms with increased wave propagation and intense rainfall leading to urban flooding and/or landslides. To this end, different databases and tools for assessing the risk of coastal and urban flooding were analysed, and more than 5,700 establishments were assessed in the three countries where we operate. This assessment helped identify the most appropriate tools to inform decision-making using risk maps that identify areas with a high or very high risk of flooding. The short- and medium-term risk assessment showed that the risk associated with rising sea levels or inland flooding is not material for the business. Having regard to the long-term projections, which indicate a rise in sea levels of between 0.5 and 1 metre by 2100, the impact of this risk on coastal areas will continue to be monitored periodically in order to identify high-risk areas for our Companies' businesses.

In logistics processes, we have extended the scope of the assessment of risks related to rising sea levels to include more than 3,000 maritime ports, thus guaranteeing we have information on the level of risk for all the ports used by the freight carriers of the goods we purchase. We also continue to monitor the state of implementation of national climate action and adaptation plans, paying particular attention to progress made in Colombia, which has infrastructure in higher risk regions.

Our current climate strategy is guided by the analysis of climate scenarios with mitigation and adaptation actions for ingredients exposed to climate risks and is underpinned by a climate transition plan that includes actions for our value chain: own operations (distribution centres, stores, and industrial and agrifood units); logistics; sourcing (especially food products); and customers (paying close attention to trends in demand for low-carbon products). In our supply chain, of note are the public commitments

⁶³ Establishments are considered to be stores, distribution centres, head office buildings and manufacturing units (central kitchens and soup or fresh dough factories).

⁶⁴ More information can be found at <http://www.jeronimomartins.com/cr-documents-2023>.

related to eliminating deforestation linked to the main commodities, assisting our fruit and vegetable suppliers in adopting sustainable agricultural practices, the sustainable use of energy, reducing food waste, the ecodesign of packaging, and fighting plastic pollution. Knowledge sharing and co-operation with our Private Brand and perishables suppliers has been key to delivering on our commitments, as an integral part of our process of assessing the resilience of the supply chain and identifying new business opportunities.

With regard to business opportunities, the recent trend continued in 2023, with our suppliers investing in the local production of renewable energy for self-consumption and for the processing of raw materials (e.g., coffee bean roasting or sugar refining), and in the production of raw materials, most notably the growing use of low-carbon fuels in agricultural machinery and the recovery of waste for the production of these fuels. Our suppliers' investment in low-carbon technologies is essential to reducing the indirect emissions associated with our purchases of goods and services. As regards production, diversification of varieties and investing in crops that are more resilient to climate change, as well as diversifying countries of origin, are some of the opportunities identified by producers. The table below indicates the main business opportunities identified in 2023.

Business opportunities identified in 2023

Ingredient	Country	Activity	Business opportunity
Various (fruit, sugar, meat and animal feed)	Portugal Poland Colombia	Production	Production of climate-resilient varieties, focusing in particular on natural selection techniques.
Pork	Colombia	Production	Biogas production for in-situ electricity generation. Membership of voluntary carbon markets with projects linked to waste recovery and wastewater recycling.
Coffee	Poland	Production	Diversification of sources, including regions with higher productivity, due to the impact of climate change on these regions with the guarantee that the flavour and aroma of the final product are preserved.
Various (meat, fruit and vegetables)	Portugal Poland Colombia	Production	Production in greenhouses or covered enclosures, thus guaranteeing crop production in periods when weather conditions are less favourable.
Animal feed	Portugal	Production	Incorporation of alternative protein sources, such as algae and insects, to improve product formulation, with a reduction in GHG emissions associated with land use and change in the production of agricultural commodities.

Managing risks and opportunities⁶⁵

The probability of occurrence of the risks and opportunities indicated above and their level of impact, including financial, as well as the identification, assessment and management thereof, are part of our multidisciplinary approach to managing short-, medium- and long-term risks at Group level and are classified as environmental risks in our risk taxonomy, which has been aligned with the TCFD taxonomy.

Despite the high degree of uncertainty associated with assessing the impact of climate-related risks, the process for identifying and managing climate-related risks for our business is identical to that implemented for managing other risks and follows the risk management framework we established. This process covers risks and opportunities that occur at all stages of our value chain: upstream (e.g. the impact of changing precipitation patterns on global food supply chains); direct operations (e.g. the impact on Capex of early replacement of refrigeration systems); and downstream (e.g. the opportunity to increase investor confidence associated with the application of the TCFD recommendations).

Climate-related risks and opportunities are identified, assessed and managed at corporate level where they may affect the Group above the defined materiality threshold. Where they fall below the materiality threshold, risks and opportunities are identified and assessed at corporate level and managed at business/operational unit level. Identification includes the monitoring of country-specific regulations (e.g.

⁶⁵ To learn more, see chapter 4 "Corporate Governance", section C "Internal Organisation", subsection III "Internal Control and Risk Management".

carbon taxes in Portugal, Poland and Colombia) and a detailed assessment of the vulnerability of facilities to extreme weather events (e.g. flood risk mapping of stores and distribution centres in Portugal, Poland and Colombia).

Interactions with our supplier network have enabled us to identify not only a high level of adaptation to climate risks, but also storage capacity for long periods of time, thus ensuring the supply of our operations even during low-production periods as a result of weather events. As a food retailer with a very diverse product portfolio and a mature and efficient logistics network, we are able to ensure the supply of similar or alternative products in our stores in the event of temporary supply shortages. Food production continues to rise, particularly in Poland, where winters have been less severe, and diversification of the regions where certain food products are produced has increased, thereby increasing the availability of alternative sources for the same products.

In the short, medium and long term, the availability of water resources and the variability of precipitation present a high risk for agricultural and livestock production in southern Europe, particularly in the Iberian Peninsula. As such, and in order to classify the water risk associated with the main ingredients in our products, we identified the water footprint in the production thereof, as well as the levels of water scarcity in the countries of origin. In addition, and as part of our risk management plan, we identified good water use practices implemented by our suppliers, including rainwater harvesting, the development of water storage systems, and the use of efficient irrigation systems. In this regard, JMA's agricultural and industrial activities, which use much more water than our distribution activities, have an efficient water management plan in place to ensure activities continue during periods of severe drought.

Reputational risk management, directly linked to the expectations of stakeholders regarding our commitment to reducing our carbon footprint, fighting deforestation and supporting biodiversity preservation and conservation projects, is a transversal concern within the scope of our Corporate Responsibility Strategy and is reflected in our Climate Transition Plan⁶⁶. This plan sets GHG reduction targets aligned with a 1.5°C pathway, in particular our ambition to reach carbon neutrality by 2050 in our own operations and in the value chain, and an increased investment in renewable energy consumption. Also of note is our participation in national and international coalitions, such as our membership in the Science Based Targets initiative (SBTi) and The Consumer Goods Forum's Forest Positive Coalition of Action. Equally relevant are the scores awarded to us by CDP - Disclosure Insight Action in 2023 (see feature box).

We are the food retailer with the best CDP score worldwide for the fourth year running

CPD once again awarded us the maximum score (A) in the "Fighting climate change" survey and leadership level (A-) in the "Managing water as a critical resource" and "Fighting deforestation" surveys. As regards the "Fighting deforestation" survey, we are the only food retailer in the world to achieve leadership level (A-) in the management of the commodities more linked to deforestation risk: palm oil, beef, soy and timber.

These results reflect the strategy and performance of the Group and its Companies, to which the assessment and management of climate risks in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the publication of the Climate Transition Plan made a decisive contribution.

The assessment by CDP – Disclosure Insight Action (formerly the Carbon Disclosure Project) position us as the food retailer with the best score worldwide.

Metrics and targets

With operations in Poland, Portugal and Colombia, Biedronka expected to open its first stores in Slovakia by the end of 2024, the expansion of Hebe to Czechia and Slovakia, and JMA pursuing business in Morocco, it is important that we find solutions to counteract the inherent increase in water and energy consumption, which involves combining construction techniques and technology and adopting behaviours in line with good environmental practices.

⁶⁶ More information can be found at <http://www.jeronimomartins.com/cr-documents-2023>.

To support our carbon neutrality journey, we have implemented the Climate Transition Plan, which establishes a set of Group-wide measures and actions to achieve our GHG emission reduction targets. This plan includes the GHG emission reduction measures implemented by the Companies, as well as the additional reduction initiatives and investments needed to ensure full compliance with a 1.5°C pathway.

In 2021 we joined the Science Based Targets initiative (SBTi) and in 2023 we submitted science-based emission reduction targets for validation by this body. In accordance with SBTi's methodology and criteria, 2021 was selected as the base year as it is the most recent year with robust and complete data on scope 1, 2 and 3 emissions. The short- and long-term goals we have set for carbon neutrality are as follows:

Short-term targets

- By 2033, reduce our scope 1 and 2 emissions by 55%, compared to 2021.
- Ensure that, by 2030, 60% of the electricity used is from renewable sources.
- By 2033, reduce our scope 3 energy/industry emissions by 33%, compared to 2021.
- By 2033, reduce our forest, land and agriculture (FLAG) emissions by 39.4%, compared to 2021.
- By 2025, eliminate deforestation risk in the chain of the main ingredients of our products.

Long-term targets

- By 2045, reduce our scope 1 and 2 energy/industry emissions by 90% and make background emissions neutral, compared to 2021.
- By 2050, reduce our scope 3 energy/industry emissions by 90% and make background emissions neutral, compared to 2021.
- By 2050, reduce our FLAG emissions by 72%, compared to 2021.

The targets presented are expected to be validated by SBTi in the first half of 2024.

We have also made other commitments under our strategy to fight climate change, in particular the reduction of scope 3 emissions, such as fighting deforestation and converting high conservation value ecosystems, fighting food waste, encouraging the adoption of good agricultural practices, improving the efficiency of our logistic operations, packaging ecodesign, and fighting plastic pollution.

Progress

In 2024, we will continue working on assessing climate-related financial risks and opportunities to:

- increase knowledge about some emerging climate risks, such as the impact of extreme weather events;
- consider a greater number of ingredients in order to cover more of our Companies' Private Brand and perishable products in the different countries where we do business;
- integrate in the quantification of financial risk the mitigation and adaptation measures identified in our supply chain;
- strengthen collaboration with our supply chain in order to continue assessing its climate resilience;
- improve the quantification of business opportunities, such as increasing the production of some crops, and the identification of new sources for some ingredients exposed to climate risks.

As part of the process of continuously improving the calculation of scope 3 emissions, we will incorporate more primary data on our suppliers' products and strengthen co-operation with our supply chain to reduce the emissions associated with the purchase of products and services.

Our strengthened commitment in the science-based targets, currently pending approval by SBTi, the results of our stakeholder survey and the respective double materiality assessment, allowed us to define intermediate commitments for 2024-2026, which are reflected in the updated version of our Climate Transition Plan.

3.3.2. Carbon footprint

[GRI 302-2; GRI 305-1; GRI 305-2; GRI 305-3; GRI 305-4; GRI 305-5]

In 2023, in line with the recommendations of the GHG Protocol Corporate Accounting and Reporting Standard, we improved the way we calculate the emissions associated with electricity consumption. At

Biedronka, we started using the specific emission factors and the energy mix updated annually and made available by electricity suppliers in Poland, as was already the case for our operations in Portugal. In Colombia, this information is not yet available and data on the country's energy mix is used. Considering the information provided by the Polish electricity sector for previous years, we also recalculated Biedronka's scope 2 emissions for 2021 and 2022⁶⁷.

Based on this methodological adjustment, our scope 1 and 2 GHG emissions accounted for 929,000 tonnes of carbon dioxide equivalent (CO₂e) in 2023, 6.9% more than in 2022. This increase is due mainly to the growth of our activities in Poland and Colombia, and to the increase in electricity and fuel consumption. The specific value of scope 1 and 2 emissions decreased 11.7% compared to 2022, as a result of the increased efficiency of our operations. We exceeded our goal to reduce scope 1 and 2 carbon emissions by at least 40% per 1,000 euros in sales by the end of 2023, compared to 2017, reducing emissions by 60%.

The strategy to reduce our carbon footprint, defined on a voluntary basis since our Companies' activities are not covered by the European Emissions Trading Scheme, includes increasing operational efficiency and increasing the consumption of renewable energy, with the production of photovoltaic energy for self-consumption through Power Purchase Agreements (PPAs), Virtual Power Purchase Agreements (VPPAs) and the purchase of guarantees of origin. The 24.2% reduction in our carbon footprint, in absolute terms and compared to 2017, confirms the effectiveness of this strategy.

With regard to scope 3 emissions, particularly in the categories associated with purchased goods and services (category C1) and the end-of-life treatment of sold products (category C12), the increase recorded follows the growth trend of our businesses.

Carbon footprint (t CO ₂ e/1,000 euros of sales)	2023	2022	Δ 2023/2022
Specific value (scopes 1 and 2)	0.0303	*0.0342	-11.7%

Carbon footprint (t CO ₂ e) ⁶⁸	2023	2022	Δ 2023/2022
Overall carbon footprint (scopes 1 and 2)⁶⁹ by GHG	928,904	*869,337	+6.9%
Carbon dioxide (CO ₂)	801,408	*736,051	+8.9%
Methane (CH ₄)	19,692	*19,004	+3.6%
Hydrofluorocarbons (HFC)	104,914	*111,605	-6.0%
Perfluorocarbons (PFC)	0	0	-
Nitrous oxide (N ₂ O)	2,890	*2,677	+8.0%
Sulphur hexafluoride (SF ₆)	0	0	-
Overall carbon footprint (scopes 1 and 2)			
Biedronka	747,290	*713,934	+4.7%
Hebe	21,200	20,583	+3.0%
Pingo Doce ⁷⁰	40,536	42,745	-5.2%
Recheio	3,977	*3,187	+24.8%
Ara	91,384	*65,335	+39.9%
JMA ⁷¹	24,372	*23,406	+4.1%
Hussel/Jeronymo ⁷²	145	*147	-1.4%
Carbon footprint (scope 1 – direct impacts)⁷³	240,466	*227,719	+5.6%
Leakage of refrigerant gases	104,976	*111,669	-6.0%
CO ₂ usage	29,166	25,755	+13.2%
Fuel consumption	65,459	52,858	+23.8%
Light vehicle fleet	21,788	*18,977	+14.8%
Emissions from agriculture and livestock farming ⁷⁴	19,077	*18,460	+3.3%

⁶⁷ More information can be found at <http://www.jeronimomartins.com/cr-documents-2023>.

⁶⁸ The Group Companies have not acquired carbon credits to offset their scope 1, 2 or 3 emissions, nor have they implemented removal or storage projects in their operations or value chain.

⁶⁹ Scope 2 emissions concern location-based (heating) and market-based (electricity) type emission factors.

⁷⁰ To measure the environmental indicators reported in this subchapter, the distribution centres, central buildings, and trucks used to distribute goods were accounted for under Pingo Doce.

⁷¹ JMA: Jerónimo Martins Agro-Alimentar.

⁷² To calculate the environmental indicators reported in this subchapter, Hussel and Jeronymo's emissions were estimated based on their sales, making a correlation between commercial activities and Pingo Doce's environmental impacts.

⁷³ Scope 1 GHG emissions from our Companies' activities are not covered by the European Emissions Trading Scheme of the regulated emissions trading systems.

⁷⁴ Emissions from JMA's farming and livestock activities include enteric emissions from cattle and sheep, the use of chemical fertilisers, and manure management.

Carbon footprint (t CO ₂ e) ⁶⁸	2023	2022	Δ 2023/2022
Carbon footprint (scope 2 – indirect impacts)	688,438	*641,618	+7.3%
Electricity consumption (location-based)	755,226	*753,496	+0.2%
Electricity consumption (market-based)	674,051	*622,080	+8.4%
Heating (location-based)	14,387	19,538	-26.4%
Carbon footprint (scope 3 – other indirect impacts)	32,593,713	*28,960,529	+12.5%
Poland	23,108,168	*20,447,987	+13.0%
Portugal	6,106,242	*5,947,187	+2.7%
Colombia	3,379,303	*2,565,355	+31.7%
Carbon footprint (scope 3 – other indirect impacts)			
C1. Purchased products and services	28,051,367	24,694,613	+13.6%
C2. Capital goods	627,556	*511,612	+22.7%
C3. Fuel and energy related activities	307,489	309,982	-0.8%
C4. Upstream transport and distribution	256,781	*261,510	-1.8%
C5. Waste produced in operations	57,091	49,268	+15.9%
C6. Work travel	4,841	3,359	+44.1%
C7. Commuting	20,813	20,392	+2.1%
C8. Assets rented upstream	-	-	-
C9. Downstream transport and distribution	-	*-	-
C10. Transformation of products sold	799	780	+2.4%
C11. Use of products sold	1,798,879	1,822,447	-1.3%
C12. End-of-life treatment of products sold	1,458,531	1,276,387	+14.3%
C13. Assets rented downstream	-	-	-
C14. Franchises ⁷⁵	-	-	-
C15. Investments	9,566	*10,179	-6.0%

* Values corrected to improve alignment with the Greenhouse Gas Protocol methodology.

Note 1: The carbon footprint of the different activities is calculated using the three levels of the World Business Council for Sustainable Development (WBCSD) Greenhouse Gases Protocol and the World Resources Institute (WRI) method: direct, indirect, and third party impacts. The scopes 1 and 2 emissions correspond to the activities under the Group's financial control and account for 99.996% of turnover. The values shown took the following into account regarding scopes 1 and 2: (i) refrigerant gases and enteric emissions from livestock and chemical fertilizers – emission factors defined by the IPCC; (ii) enteric emissions from sheep and manure management – emission factors defined by Agência Portuguesa do Ambiente (Portuguese Environmental Agency); (iii) fuel and heating – defined by Direção-Geral de Energia e Geologia (Portuguese Directorate-General for Energy and Geology), by Unidad de Planación Minero Energética (Colombian Unit of Mining and Energy Planning) and by Krajowy Ośrodek Bilansowania i Zarządzania Emisjami (Polish Centre for Emission Balance and Management); (iv) electricity – defined by the International Energy Agency (location-based electricity), by suppliers (market-based electricity in Portugal and in Poland), by the Association of Issuing Bodies for franchise stores or stores located in third-party establishments (market-based electricity in Poland), and by Unidad de Planeación Minero Energética (market-based electricity in Colombia); (v) fuel used in the light vehicle fleet – defined by the Greenhouse Gas Protocol. The emission factors defined by IPCC for stationary combustion, refrigerant gases and enteric emissions, and those defined by the Greenhouse Gas Protocol for fuel used in the light vehicle fleet were used to calculate the scope 1 carbon footprint by GHG. As regards the breakdown of scope 2 emissions, the percentages of each GHG were considered in the emission factors defined by the International Energy Agency.

Note 2: The scope 3 values shown took the following into account: C1 – includes emissions associated with the transport of goods between suppliers and distribution centres; C4 – includes emissions associated with the transport of goods between distribution centres and stores and between the Group's operational units; C8 and C13 – emissions of these categories are being reported under scopes 1 and 2; C9 – considers the emissions of delivery services to Pingo Doce, Recheio and Hebe customers; C14 – emissions of franchising stores and similar models are being reported under scopes 1 and 2 for financial control; C15 – considers the emissions of the investments made by the Group Companies. Detailed information on the calculation of scope 3 emissions is available at www.jeronimomartins.com/cr-documents-2023.

Approximately 95% of our scope 3 emissions are associated with the production, use and end-of-life treatment of the products we sell. Collaboration with our suppliers, in particular with those that have the greatest impact on our scope 3 emissions, aims at increasing the resilience of our value chain and reducing C1 emissions, in line with the scope 3 emissions reduction target set in the Climate Transition Plan.

3.3.3. Water and energy consumption management

Focused on reducing the impact of our activities on the use of resources and GHG emissions, we have implemented good practices in our own operations to curb the increase in water and energy consumption inherent in business expansion. The refurbishment and new store opening plan includes solutions such as:

- technologies for generating renewable energy;
- energy control and management systems;
- refrigeration technologies;
- freezers;
- efficient lighting;

⁷⁵ This parameter includes franchising and similar models.

- water saving systems, such as flow regulators, taps with timers, and rainwater harvesting for our irrigation systems and to wash equipment.

In 2023, we increased the number of stores with electric vehicle charging points to 215 at Pingo Doce, 5 at Recheio, and 210 at Biedronka, which supplied more than 12,000 gigajoules (GJ). In our fleet of light vehicles, 11% of the vehicles in Portugal and 1.5% in Poland were electric or plug-in hybrid vehicles. The investment made from 2017 in these measures, totalling 384 million euros, was recovered in a three-year period average and has avoided the emission of more than 780,000 tonnes of CO₂e.

Raising employee awareness of waste recovery and the efficient use of water and energy has helped improve the environmental performance of our establishments. The “Water and Energy Consumption Management Teams” project, launched in 2011 in the Pingo Doce and Recheio stores, has helped to reduce water consumption by 508,000 m³ and energy consumption by 87 million kWh, corresponding to cumulative savings of over 10.7 million euros⁷⁶. The actions of these teams at Pingo Doce are part of the “Todos pelo Ambiente” (Everyone for the Environment) initiative. In 2022, Biedronka launched the initiative “Dobra energia” (Good Energy), which included the development of a good practice handbook to save energy in stores, interactive training for all store employees, electricity consumption monitoring reports, and a dedicated chatbot to facilitate daily operations. By 2023, this project had reduced store electricity consumption by an average of 4%. The “Let’s Go Green” project, implemented in 2015 with the same goal, encompasses office buildings in Portugal, Poland and Colombia.

Water withdrawal and reuse [GRI 303-1; GRI 303-3]

Total consumption (megalitres/million euros in sales)	2023	2022	Δ 2023/2022
Overall specific value	0.212	*0.232	-8.6%
Specific value (Distribution)	0.106	0.123	-13.8%
Specific value (Agribusiness)	28.711	*30.848	-6.9%

Total withdrawal (megalitres)	2023	2022	Δ 2023/2022
Water withdrawal by source**	6,500.4	*5,881.1	+10.5%
Municipal and private supply system	6,165.9	*5,590.0	+10.3%
Groundwater	316.4	272.8	+16.0%
Surface water (including rainwater)	18.1	18.3	-1.1%
Water withdrawal by business unit			
Pingo Doce	1,726.1	1,666.4	+3.6%
Recheio	88.6	93.2	-4.9%
Biedronka	941.0	956.3	-1.6%
Hebe	21.7	17.8	+21.9%
Ara	472.9	385.1	+22.8%
JMA	3,250.1	*2,762.3	+17.7%

Recycled water (megalitres)	2023	2022	Δ 2023/2022
Total recycled water***	2.4	2.6	-7.7%

* Values corrected due to updated calculations.

** Total withdrawal refers to freshwater.

*** Only at Ara.

We exceeded the goal of reducing the volume of water withdrawal in Distribution by 10% per million euros in sales by the end of 2023 compared to 2017, achieving a reduction of 38%.

In absolute terms, water withdrawal increased 10.5% compared to 2022, due mainly to the growth of the agrifood business and the increase in the number of Ara and Biedronka stores. As regards Jerónimo Martins Agro-Alimentar (JMA), the need to increase water consumption was due to high temperatures and meteorological drought in mainland Portugal, as well as the larger area used to cultivate cereals and pastures at Best Farmer, and the increase in the number of animals and the area used to establish pastures at Ovinos da Tapada.

⁷⁶ Value calculated on the basis of regular internal benchmarking reports in which the consumption of stores refurbished in 2022 and 2023 was excluded since consumption is not comparable.

Water withdrawal in Distribution increased 4.2%, in absolute terms, compared to 2022, due to the expansion of the store network (411 more stores compared to 2022), the increase in business at Recheio, and the growth of the takeaway and restaurant activity at Pingo Doce. The two central kitchens produced more, restaurant activity increased and the fresh food area was expanded, resulting in increased water consumption for preparing meals and washing tools and equipment.

More than 95% of the water we used for our activities came from municipal or private supply systems. Groundwater and surface water withdrawal accounts for the remaining 5%, for which we hold the required licences and is used for less demanding operations, such as irrigation and cooling systems.

In 2023, the specific value continued to decrease in Distribution activities, falling from 0.123 to 0.106 megalitres per million euros in sales.

In terms of water reuse, despite the slight reduction in the consumption of reclaimed water due to less rainfall in 2023 compared to 2022, we now also have a Recheio store with a water recycling programme, which joins four distribution centres (one in Portugal and three in Colombia) and two JMA farms that already were reusing water. The harvested water was used for cooling systems, irrigation, external truck washing, and livestock watering systems.

Water disposal [GRI 303-2; GRI 303-4]

Total wastewater (megalitres)	2023	2022	Δ 2023/2022
Wastewater disposal by type of destination*	2,809.0	2,702.5	+3.9%
Municipal sewage	2,757.2	2,641.7	+4.4%
Environment	51.8	60.8	-14.8%
Wastewater disposal by business unit			
Pingo Doce	1,381.0	1,333.2	+3.6%
Recheio	70.9	74.6	-5.0%
Biedronka	752.8	765.1	-1.6%
Hebe	17.4	14.2	+22.5%
Ara	378.2	308.1	+22.8%
JMA	208.7	207.3	+0.7%

* It is estimated that the volume discharged corresponds to less than 0.5% of freshwater.

Wastewater discharged directly into the natural environment is licensed in accordance with local laws and is properly treated in the places where it is generated before being discharged, accounting for 1.8% of the total volume of wastewater we generated (0.4 p.p. less than in 2022).

Water consumption [GRI 303-1; GRI 303-5]

Total water consumed (megalitres)	2023	2022	Δ 2023/2022
Water consumption by business unit	3,691.4	*3,178.8	+16.1%
Pingo Doce	345.2	333.3	+3.6%
Recheio	17.7	18.6	-4.8%
Biedronka	188.2	191.3	-1.6%
Hebe	4.3	3.6	+19.4%
Ara	94.6	77.0	+22.9%
JMA	3,041.4	*2,555.0	+19.0%

* Values corrected due to updated calculations.

Note: According to the Global Reporting Initiative (GRI) methodology, water consumption is the difference between water withdrawal and water discharge.

Water stress [GRI 303-1, GRI 303-2]

To determine the exposure of our activities to the risk of a shortage of drinking water, a water stress test per class (associated with water withdrawal) is conducted every year. To this end, the physical locations of the Companies are mapped and the World Resources Institute (WRI) "Aqueduct: Baseline Water Stress Class" model is followed.

Water stress class	Water withdrawal (megalitres)		Water disposal (megalitres)	
	Municipal and private supply system	Groundwater and surface water	Municipal sanitation	Environment
Total	6,165.9	334.5	2,757.3	51.8
Low	791.8	36.1	644.2	18.1
Low to medium	255.3	120.6	226.8	31.1
Medium to high	3,493.8	77.8	484.7	0.0
High	296.9	48.5	270.9	0.0
Extremely high	1,326.4	51.6	1,129.2	2.6
Drought	0.0	0.0	0.0	0.0
No data	1.7	0.0	1.4	0.0

This analysis shows that, in 2023, 27% of total water withdrawal (1,723 megalitres, 1,785 megalitres less than in 2022 as a result of an update to the Aqueduct model⁷⁷) has an “extremely high” or “high” water stress level. In terms of water disposal, the volume for both risk levels is of 1,403 megalitres (50% of the total, 844 megalitres more than in 2022, due to the increased risk in Poland according to Aqueduct 4.0). To mitigate the risk of water shortage in our activities, we are:

- installing smart irrigation systems that adjust the amount of water based on soil water needs;
- installing flow regulators and automatic sensors;
- harvesting rainwater for later use;
- using regenerative agriculture techniques applied to the cultivation of cereal crops for cattle feed;
- incorporating non-graded products or by-products of the food industry⁷⁸ into animal feed (because they have a high moisture content, these products reduce the animals' need for water and their dependence on cereals);
- preventing deterioration of water quality by treating wastewater.

Water efficiency on JMA farms

To reduce water consumption, optimise production and increase the water resilience of JMA's agricultural activities, the Companies in this business area invest in technologies such as:

- the installation of weather stations to quantify rainfall, wind direction and intensity, the number of hours of sunshine and degrees of heat to optimise irrigation needs;
- the installation of soil moisture sensors to measure the amount of water available for plants and to adjust irrigation according to the needs of each crop;
- the use of pivots with efficient irrigation sprinklers for large crops or fodder, such as maize, or permanent irrigated meadows;
- the use of drip irrigation systems to minimise evaporation losses.

Energy consumption [GRI 302-1; GRI 302-2; GRI 302-3; GRI 302-4; GRI 302-5]

Intensity indicators	2023	2022	Δ 2023/2022
Total consumption (GJ/1,000 euros in sales) ⁷⁹	0.262	*0.297	-11.8%

Total consumption (GJ)	2023	2022	Δ 2023/2022
Energy consumption by type	8,010,628	*7,529,609	+6.4%
Electricity**	6,545,154	*6,229,464	+5.1%
Fuel	1,316,381	*1,101,231	+19.5%
Heating**	149,093	198,914	-25.0%
Renewable energy	3,592,316	*3,378,293	+6.3%
Electricity	3,573,631	*3,358,595	+6.4%
Heating	18,685	*19,698	-5.1%

⁷⁷ Version 4.0 of the Aqueduct model released in August 2023 was used.

⁷⁸ For more information, see subsection 3.4.4. "Waste Management" in this subchapter.

⁷⁹ The energy consumption considered in the intensity indicator comprises 95.5% of energy consumed by retail activities (Section G, NACE rev 2) and 0.5% by agriculture and fishing activities (Section A, NACE rev.2) and industry (Section C, NACE rev 2).

Total consumption (GJ)	2023	2022	Δ 2023/2022
Energy consumption by business unit			
Biedronka	4,353,186	*4,391,749	-0.9%
Hebe	98,294	96,081	+2.3%
Pingo Doce ⁸⁰	2,005,205	1,917,536	+4.6%
Recheio	210,260	194,827	+7.9%
Ara	1,215,789	815,281	+49.1%
JMA	120,927	107,696	+12.3%
Hussel/Jeronymo	6,967	6,439	+8.2%

* Values corrected due to updated calculations.

** Includes 100% renewable sources and the percentage of renewable energy for each source.

We had pledged to reduce, by 2023, energy consumption by 10% per 1,000 euros in sales, compared to 2017. By the end of 2023, consumption had been reduced by 36% per 1,000 euros in sales, compared to 2017.

Absolute energy consumption increased 6.4% in 2023, compared to the previous year. Ara saw the biggest increase, due to the significant growth in the number of stores, particularly in the north of Colombia, where the unstable electric power distribution network implies a high consumption of fuel used in generators. JMA recorded the second largest increase, due to fuel consumption by the aquaculture unit's vessels, the generator for the new milking parlour at Monte do Trigo and due to the 20% increase in production at the Terra Alegre factory. At Pingo Doce, the increase in energy consumption is due mainly to growth of the ready-to-eat food business (increased production of central kitchens, increased restaurant activity and larger sales area, and more equipment for food preparation, storage of ingredients and display of meals). In the case of Recheio, the increase is in line with the growth of the business in the year. As regards Biedronka, the decrease in energy consumption is the result of reduced heating needs due to milder outdoor temperatures during winter and the efficiency plan which, among many measures, applied new indoor temperature set points for the heating and cooling systems during summer and winter, enabling a slight reduction in the energy consumption of stores.

Renewable energy

Technology	Number of buildings	Energy (GJ/year)	Saving* (t CO ₂ e/year)
Photovoltaic cells for self-consumption	779	113,901	15,772
Pingo Doce ⁸⁰	26	29,475	1,880
Recheio	7	5,174	330
Biedronka	**728	68,887	13,050
Ara	16	4,591	143
JMA	2	5,774	368
Lamp posts and security system powered by photovoltaic panels and/or wind turbines	9	534	35
Pingo Doce ⁸⁰	1	130	8
Recheio	5	258	17
Biedronka	1	10	2
JMA	2	136	8
Solar collectors to produce hot water used for heating water and/or in the air conditioning system	17	4,020	256
Pingo Doce ⁸⁰	7	3,399	217
Recheio	8	552	35
JMA	2	69	4
Geothermal heat pumps (Biedronka)	15	5,884	1,115

* These values reflect the update in the electricity emission factor (market-based).

** At the end of 2023, 379 new photovoltaic power production units were under construction and awaiting connection to the grid at Biedronka's locations.

Investment in renewable energies for self-consumption (in particular, the increase in stores and distribution centres with photovoltaic panels in Colombia, Poland and Portugal) has guaranteed the production of over 24,000 GJ, 138% more than in 2022. Since July 2018, we have been investing in electricity from renewable

⁸⁰ To measure the environmental indicators reported in this subchapter, the distribution centres, central buildings, and trucks used to distribute goods were accounted for under Pingo Doce.

energy sources to power the operations of our banners in Portugal, by purchasing Guarantees of Origin, also known as RECS certificates (Renewable Energy Certificate System). In 2023, this investment helped avoid the emission of 120,000 tonnes of carbon dioxide equivalent. Through a virtual purchase power agreement (VPPA), Biedronka guaranteed the production of 198,000 GJ of photovoltaic solar energy and avoided the emission of 37,500 tonnes of carbon dioxide equivalent.

In total, 45% of the energy we consumed in 2023 came from renewable sources. In absolute terms, renewable energy consumption increased 6.3%, mainly as a result of the investment in power purchase agreements and Guarantees of Origin. Considering electricity consumption alone, around 55% came from renewable energy sources.

Our goal is to ensure that, by 2030, 60% the electricity we use comes from renewable sources.

Investment in renewable energy

Biedronka increased the number of establishments with solar photovoltaic power production units from 118 to 728, which produced 19.1 million kWh (68,887 GJ) and avoided the emission of 13,050 tonnes of carbon dioxide equivalent. By the end of 2024, the Company expects to have 1,500 stores with photovoltaic solar energy generation systems. In 2023, the first year of the virtual power purchase agreement established with GoldenPeaks Capital, 55 GWh of renewable energy was produced, around 6% of Biedronka's electricity consumption, avoiding the emission of 37,500 tonnes of carbon dioxide equivalent.

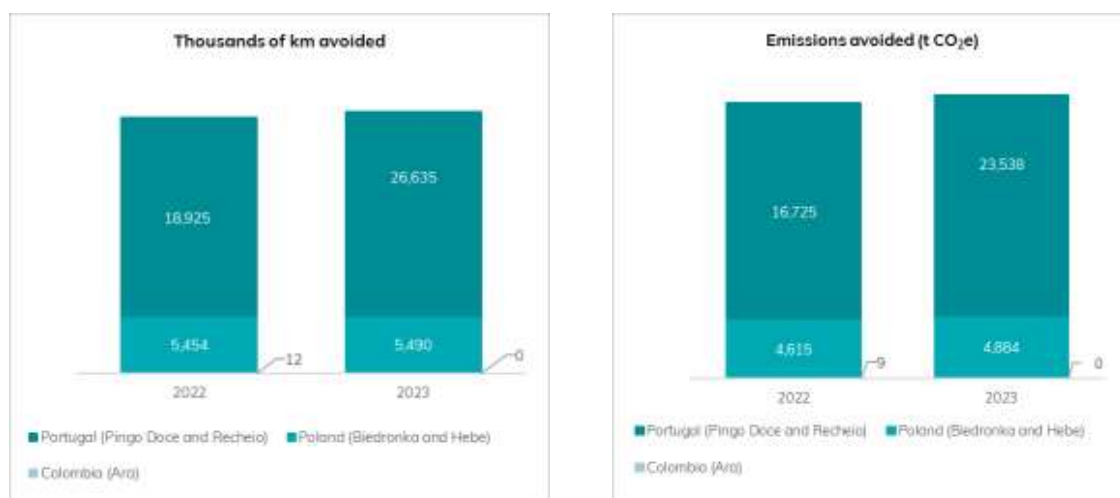
Pingo Doce and Recheio increased the number of stores with photovoltaic panels from 20 to 33, producing 9.4 million kWh (33,991 GJ) and avoiding 2,210 tonnes of carbon dioxide equivalent.

In 2023, Ara began its plan to produce renewable energy for self-consumption, installing photovoltaic panels in 15 stores and a distribution centre, which ensured the production of 1.3 million kWh (4,590 GJ) and avoided the emission of 143 tonnes of carbon dioxide equivalent.

3.3.4. Reduction of environmental impacts from logistics processes

To improve the environmental performance of our logistics processes, we continued efforts to optimise distribution routes and increased investment in more efficient goods transport vehicles.

Backhauling operations⁸¹



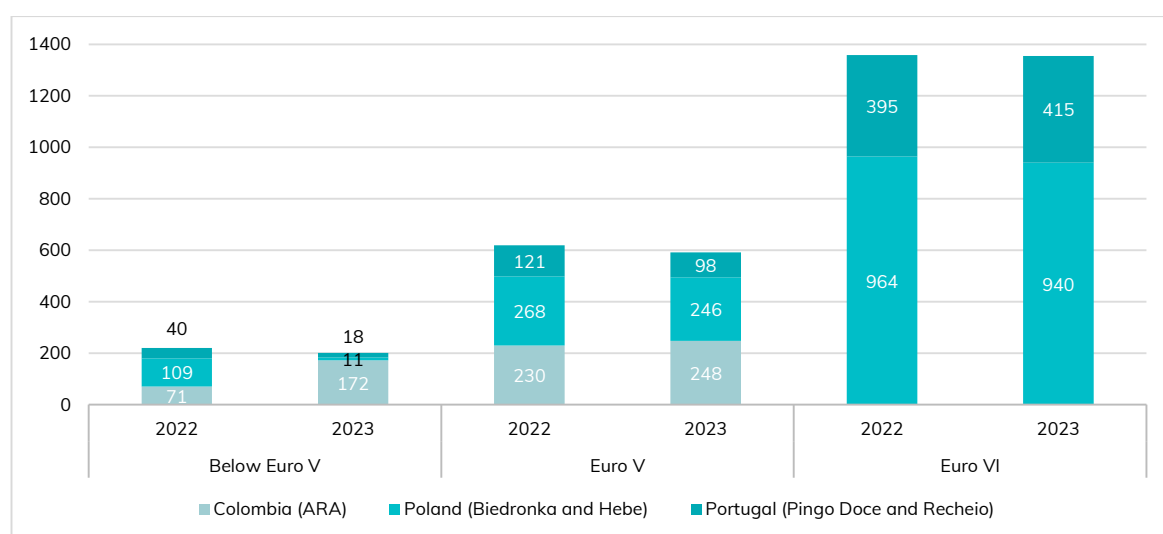
⁸¹ After delivering products to our stores, the return route includes stopping by the facilities of the Group's suppliers to pick up goods and take them to the distribution centre.

In 2023, backhauling operations shaved off 31.1 million kilometres, 32% more than in 2022, with the respective reduction in emissions (28,400 tonnes of carbon dioxide equivalent). In Colombia, backhauling is still not relevant due to the distance between our suppliers and our distribution centres on the return routes.

The fronthauling project⁸² shaved off 145,331 kilometres (4.7% less than in 2022) and avoided the emission of 129 tonnes of carbon dioxide equivalent at Pingo Doce and Recheio.

At Ara, the project to transport non-palletised goods to optimise transport loads between our suppliers' facilities and our distribution centres shaved off 613,000 kilometres (35% less than in 2022) and avoided the emission of 1,003 tonnes of carbon dioxide equivalent. The by-truck project (trailers for the transportation of goods between distribution centres and the farthest stores) shaved off 2 million kilometres, 31% less than in 2022, and avoided the emission of 1,632 tonnes of carbon dioxide equivalent.

Breakdown of goods transport vehicles according to the Euro standards



As regards goods transport vehicles, over 90% of trucks are Euro V or VI. In 2023, there were four fewer Euro VI trucks and 27 fewer Euro IV and Euro V trucks than in 2022. Colombia increased its fleet of Euro V and Euro IV trucks.

In 2023, carbon emissions associated with transporting goods to stores per thousand pallets decreased 1.0% compared to 2020. Our goal was to reduce carbon dioxide equivalent emissions by 5% per thousand pallets transported by 2023 compared to 2020, but with the expansion of Ara's business this indicator fell short of the forecast. Among the companies with more stabilised logistics processes, the reduction in emissions represented 2.3% at Pingo Doce, 6.5% at Biedronka and 7.8% at Hebe.

Decarbonising logistics

Pingo Doce is the first company in Portugal and the fourth in Europe to earn four stars in the Lean & Green initiative, following a 55% reduction in carbon dioxide equivalent emissions (t CO₂e/pallet) in its logistics operations in mainland Portugal, compared to 2018.

Biedronka's performance had already been recognised with the award of one star in 2022, as a result of a 20% reduction in emissions from logistics activities in eight distribution centres between 2018 and 2020.

Lean & Green is a European initiative that aims to achieve carbon neutrality in logistics activities by 2050.

⁸² After delivering products to our distribution centres, our suppliers' return route to their facilities includes stopping by the Group's stores to deliver goods. This project is only implemented in Portugal.

3.3.5. Management of refrigerant gases

Cooling and air conditioning systems are of great importance to ensure the quality, safety and preservation of food products, and play a decisive role also in fighting food waste. To reduce carbon emissions associated with the use of refrigerants in these systems, we have installed leak control technologies and, where possible, we voluntarily opt for natural refrigerant gases (in industrial refrigeration installations) or with low global warming potential (in heating, ventilation and air conditioning installations)⁸³.

Establishments using natural refrigerant gases

Type of establishment	Number		Progress*	
	2023	2022	2023	2022
Stores - centralised refrigeration system	2,953	1,948	52%	37%
Stores - stand-alone equipment	4,875	2,723	85%	51%
Distribution centres and industrial units - centralised refrigeration system	24	23	67%	61%

*Coverage degree compared to total establishments.

The inventorying and systematisation of establishments with refrigeration equipment running on natural or low global warming potential (GWP) refrigerant gases saw their quantification improve in 2023, while ensuring the standardisation of progress reporting practices. By 2023, 67% of our distribution centres and industrial units and 52% of stores had their refrigeration systems running on natural or low-GWP refrigerant gases. It is worth highlighting the investment in stand-alone refrigeration units, such as freezers cabinets, which are already used in 85% of our stores (3,201 Biedronka stores, 1,212 Ara stores, 422 Pingo Doce stores and 40 Recheio stores and platforms).

3.4. Promoting a circular economy

Our strategy for transitioning to a circular economy encompasses the entire value chain and includes mitigation actions such as the ecodesign of packaging, optimisation of waste recovery and food recovery (namely through donations and discounts on food products approaching their sell-by date). We work with our suppliers to reduce the consumption of virgin materials, increase supply chain efficiency and reduce the waste of natural resources.

3.4.1. Managing circular economy risks opportunities

The main risks and opportunities identified, in particular those associated with the two issues most relevant to Jerónimo Martins (packaging and food waste), are related to the types of resources used (renewable and non-renewable), the waste of resources, and the recovery and recycling of waste. Because of the potential loss to the value chain, food waste is the most significant circular economy risk. The risks associated with regulations, particularly on the recyclability of packaging, are of minor importance as, in some cases, they depend on sectoral adaptations.

In this regard, we realise that, along with cold chains, packaging also plays an important role in preserving the food we sell. In this way, we aim to guarantee both the integrity and shelf life of food and the development of packaging in the most circular way possible. In the particular case of packaging components comprising vegetable fibres, such as paper and wood, additional measures are also implemented to promote the regeneration of natural systems and ensure that the origin of commodities do not contribute to deforestation⁸⁴.

We strive to continually account for and monitor the use of the different materials that make up our packaging in order to identify opportunities for improvement, increase the incorporation of recycled

⁸³ These actions are in line with the commitments to reduce GHG emissions that we have made voluntarily, including The Consumer Goods Forum's resolution to promote the use of natural refrigerant gases.

⁸⁴ For more information, please see chapter 5 "Corporate Responsibility in Value Creation, subchapter 4. "Sourcing Responsibly", section 4.3. Promoting More Sustainable Production Practices", subsection 4.3.1. "Fighting Deforestation".

material, test reusable solutions and promote increased recyclability. We have also implemented measures to fight food waste and to recover the different waste streams with the aim of promoting circularity and the entry into new streams. We do this both in our own operations and by raising awareness and involving our companies' business partners and customers.

3.4.2. Materials used and reduction initiatives

[GRI 301-1; GRI 301-2]

Main materials used

Total consumption (tonnes/million euros in sales)	2023	2022	Δ 2023/2022
Specific value	16.99	*19.13	-11.2%

Total consumption (tonnes)	2023	2022	Δ 2023/2022
Consumption by business unit	520,095	*485,490	+7.1%
Biedronka	395,563	*372,455	+6.2%
Hebe	1,023	949	+7.8%
Pingo Doce ⁸⁵	64,272	*62,288	+3.2%
Recheio	13,292	*12,804	+3.8%
Ara	45,945	*36,994	+24.2%
Private Brand product packaging (by type)	490,953	*454,508	+8.0%
Paper and cardboard	201,520	188,976	+6.6%
Cardboard packaging for liquid products ⁸⁶	15,529	16,551	-6.2%
Plastic	162,837	142,872	+14.0%
Glass	83,685	79,083	+5.8%
Steel	21,470	20,711	+3.7%
Other materials**	5,912	*6,315	-6.4%
Service packaging (by type)	13,430	12,841	+4.6%
Plastic	8,736	8,861	-1.4%
Paper and cardboard	4,217	3,490	+20.8%
Other materials**	477	490	-2.7%
Other consumption	15,711	*18,140	-13.4%
Office paper	992	976	+1.6%
Promotional leaflets	12,674	15,981	-20.7%
Publications	2,045	1,183	+72.9%

Recycled materials (tonnes)	2023	2022	Δ 2023/2022
By business unit***	220,310	199,366	+10.5%
Biedronka	180,230	163,414	+10.3%
Hebe	84	49	+71.4%
Pingo Doce ⁸⁵	23,241	19,804	+17.4%
Recheio	4,544	4,142	+9.7%
Ara	12,211	11,957	+2.1%
By type***			
Paper and cardboard	178,492	164,715	+8.4%
Plastic	11,545	8,678	+33.0%
Glass	30,273	25,973	+16.6%

* Values corrected due to updated calculations.

** Includes aluminium, wood and other materials.

*** Includes Private Brand product packaging and service packaging.

In 2023, total material consumption increased 7.1% in absolute terms, due mainly to the increase in the sale of Private Brand products. However, compared to 2022, material consumption in tonnes per million euros in sales decreased 11.2%.

⁸⁵ To measure the environmental indicators reported in this subchapter, the distribution centres, central buildings, and trucks used to distribute goods were accounted for under Pingo Doce.

⁸⁶ Correspond to composite packaging used to package products such as juices, milks and creams, among others.

Also in 2023, service and Private Brand product packaging incorporated 43.7% of recycled materials (1.0 p.p. more than in 2022), particularly paper and cardboard, plastic and glass. Paper and cardboard packaging contains 82% recycled materials. In total, around 220,000 tonnes of recycled materials were used, 10.5% more than in the previous year.

Single-Use Plastics (SUP)

Total consumption (tonnes/million euros in sales)	2023	2022	Δ 2023/2022
Specific value	6.47	*7.00	-7.6%

Total consumption (tonnes)	2023	2022	Δ 2023/2022
SUP use by business unit	198,158	*177,636	+11.6%
Biedronka	136,331	*126,572	+7.7%
Hebe	210	*178	+18.0%
Pingo Doce	26,500	*24,918	+6.3%
Recheio	5,767	*5,353	+7.7%
Ara	29,350	*20,615	+42.4%
SUP use by category			
Private Brand packaging	162,837	142,872	+14.0%
Service packaging	8,736	8,861	-1.4%
Check-out bags	10,163	*9,735	+4.4%
Pallet wrapping film	3,234	3,280	-1.4%
Rubbish bags	13,083	12,791	+2.3%
Other SUP**	105	*97	+8.2%

* Values corrected due to updated calculations.

** Includes cutlery and stirrers for drinks, plates and bowls, cups, straws, and cotton buds (SUP includes Private Brand, exclusive brands and own consumption).

Incorporation of recycled plastic in SUP (tonnes)	2023	2022	Δ 2023/2022
By business unit	26,940	*21,910	+23.0%
Biedronka	18,612	14,704	+26.6%
Hebe	42	*36	+16.7%
Pingo Doce	5,676	5,070	+12.0%
Recheio	1,626	1,444	+12.6%
Ara	984	656	+50.0%
By category			
Packaging**	11,545	8,678	+33.0%
Check-out bags and wrapping film	8,168	*7,494	+9.0%
Rubbish bags and other SUP***	7,227	5,739	+25.9%

* Values corrected due to updated calculations.

** Includes Private Brand product packaging and service packaging.

*** Includes cutlery and stirrers for drinks, plates and bowls, cups, straws, and cotton buds (SUP includes Private Brand, exclusive brands and own consumption).

Incorporation of virgin plastic in SUP (tonnes)	2023	2022	Δ 2023/2022
By business unit	171,217	*155,727	+9.9%
Biedronka	117,719	*111,869	+5.2%
Hebe	169	*141	+19.9%
Pingo Doce	20,823	*19,848	+4.9%
Recheio	4,140	*3,910	+5.9%
Ara	28,366	*19,959	+42.1%
By category			
Packaging**	160,028	143,056	+11.9%
Check-out bags and wrapping film	5,229	*5,521	-5.3%
Rubbish bags and other SUP***	5,961	7,150	-16.6%

* Values corrected due to updated calculations.

** Includes Private Brand product packaging and service packaging.

*** Includes cutlery and stirrers for drinks, plates and bowls, cups, straws, and cotton buds (SUP includes Private Brand, exclusive brands and own consumption).

In the specific case of plastic, we have made several voluntary commitments as a result of our pledge to the New Plastics Economy Global Commitment and our participation in the Portuguese Plastics Pact, the Polish Plastics Pact (through Biedronka), the Colombian Plastics Pact (through Ara), and in The Consumer Goods Forum's Plastic Waste Coalition of Action. These commitments were defined with the aim of

reducing the input and output of resources used, ensuring the promotion of circularity, by following a waste management hierarchy: reduction, reuse and recycling.

Accordingly, by 2025 we undertake to:

- ensure that all Private Brand plastic packaging is reusable or recyclable;
- incorporate at least 25% of recycled content in Private Brand plastic packaging;
- reduce specific plastic consumption by 10%, compared to 2018, measured in tonnes of plastic packaging per million euros of turnover;
- reduce virgin plastic used in Private Brand packaging by 15%, compared to 2018.

Regarding single-use plastics (SUP), consumption increased 11.6% compared to 2022. In 2023, plastic made up 35.7% of the materials used in the four packaging categories (Private Brand, service, check-out bags and pallet wrapping film⁸⁷). Of the total plastic used, 19,713 tonnes were recycled plastic, representing 10.7% of the SUP in these categories, thus enabled us to achieve another target: by 2023, increase to 10% the recycled plastic content of all the plastic packaging we are responsible for.

In terms of the use of virgin plastic, consumption increased 9.9% compared to 2022. This figure is now 4.0% higher than in the reference year (2018). In recent years, market conditions for collecting packaging waste and the amount of recycled plastic available for reincorporation into new packaging, especially those used for food, have changed little in the countries where our Companies are located.

For this reason, it will be difficult to achieve the related commitments by 2025, that is, ensuring the incorporation of at least 25% recycled plastic in plastic packaging and reducing the use of virgin plastic by 15%. We achieved a 33% reduction in plastic consumption (measured in tonnes per million euros in sales) compared to 2018, in line with our commitment for 2021-2023 (5% by 2023).

By applying the Ellen MacArthur Foundation's Recyclability Assessment Tool methodology, we have concluded that 42% of the plastic packaging of our Private Brand products is recyclable (0.2 p.p. more than in 2022). This figure considers the different polymers and plastic packaging formats, and the existence and effectiveness of sorting and recycling systems in the countries where we have operations.

Although our Companies have successfully completed numerous mono-material packaging projects, there are still no sorting solutions for some flows (e.g., multi-layer polypropylene flexible plastics and hard polystyrene packages), even where a recycling industry has been set up. Because of this, some plastic packaging formats are still classified as "non-recyclable" according to the aforementioned methodology, even where sorting and downcycling⁸⁸ circuits exist locally, as is the case in Poland and in Portugal. To increase the recyclability of the plastic packaging of our Private Brands, we have been eliminating problematic components (e.g., PVC and EPS polymers) that hinder recycling or reduce the quality and value of the recycled material. In line with our commitment, these components were eliminated from 91.8% of our packaging in 2023, 1.2 p.p. more than in 2022.

⁸⁷ Excluding rubbish bags and other SUP that are not packages.

⁸⁸ Recycling process whereby the resulting materials are of an inferior quality to the original ones, so that the same products with the same quality cannot be manufactured, only those that require lower quality material.

Fighting plastic pollution – highlights from 2023

- Biedronka launched a project to recycle plastic film waste from its stores and distribution centres, transforming it into check-out bags. Made from a minimum 80% recycled plastic, the carbon footprint of these check-out bags is 56% smaller than that of an equivalent bag made from virgin plastic. Biedronka was the first retailer in Poland to use its own plastic film waste to produce its check-out bags. An estimated 116 million bags are expected to be produced under this project per year.
- Pingo Doce and Recheio have eliminated plastic fibres from the composition of the fabric of 8 references of household cleaning wipes and baby wipes and replaced them with biodegradable fibres (e.g. viscose and cellulose), preventing over 54 million wipes containing plastic from being placed on the market each year.
- At Ara, the PET plastic bottle and cap collection system, launched at the end of 2021 in five distribution centres in Colombia, was extended to all distribution centres and Ara's head office. Around nine tonnes have been collected since the project began.

See also the feature box "Packaging Ecodesign – highlights from 2023".

3.4.3. Promoting the sustainable use of materials

Ecodesign of packaging

The ecodesign packaging project, created more than ten years ago, seeks to reduce the environmental impact and optimise the costs of production, transport and waste management of Private Brand product packaging. Since its launch, the initiative has helped to change 1,893 product references, thus avoiding the use of 41,869 tonnes of materials. An additional 774 FSC® or similar certified packages were also introduced. The optimisation of packaging size, weight and shape also helped avoid the emission of 6,296 tonnes of carbon dioxide as a result of increased efficiency in the transport of products.

In 2023, we implemented 737 of these projects (497 at Biedronka, 132 at Pingo Doce, 50 at Recheio, 44 at Hebe, and 14 at Ara), increasing the percentage of ecodesigned Private Brand product packaging to 30% since 2011, greatly exceeding our target of 12% by the end of 2023.

As regards the reusability of plastic packages, in 2023 we determined that 1.3% of them were reusable (0.2 p.p. less than in 2022), according to the Ellen MacArthur Foundation proposed method for reporting this indicator to the Global Commitment.

Packaging ecodesign – highlights from 2023

- Biedronka – The usual handle attached to the neck of the 5 litre "Oaza" still water bottle and the label in the middle of the bottle have been eliminated and replaced with a label-strap on the top of the bottle, which also serves as a handle. This solution helps save over 160 tonnes of plastic each year.
- Pingo Doce – The cork stoppers of all Pingo Doce brand still and sparkling wines are now FSC® certified. The use of cork stoppers in all Pingo Doce still and sparkling wines corresponds to an annual production of cork from around 670 hectares of cork oak forest and avoids the emission of more than 2,000 tonnes of CO₂ into the atmosphere.
- Recheio – The size of the unit cardboard box of nine Amanhecer flavoured jellies and one crème brûlée has been reduced, with a 28% reduction in unit weight, saving over 1.8 tonnes of cardboard per year.
- Ara – The plastic packaging of four baby nappy references and two detergents now incorporates 30% recycled plastic. Ara has also incorporated 5% recycled plastic in a shampoo bottle. Using this recycled plastic avoids the use of more than 12 tonnes of virgin plastic each year.
- Hebe – The paper used in the packaging of 44 of Hebe's Private Brand references is now FSC® certified, thereby ensuring that this commodity is sourced from responsibly managed forests.

Reusable packaging

The use of reusable packaging in our operations enabled us to avoid over 40,000 tonnes of disposable packaging in 2023. Pingo Doce and Recheio recorded 41.5 million uses of reusable boxes in the perishables areas, which include the pool of boxes used between central kitchens, distribution centres and

Pingo Doce stores. At Biedronka this figure stood at 22.4 million uses for bakery products and at Ara we recorded more than 16 million uses of reusable boxes in the transport of bottled water, milk, meat and fruit and vegetables.

The ECO plastic bottle refilling solution, available at Pingo Doce, was extended to 284 stores, 51 more than in 2022. This solution avoided the use of 105 tonnes of SUP in 2023, 9% more than in the previous year.

Reusable solutions for transporting customers' shopping

Material used by type of solution	2023	2022	Δ 2023/2022
Reusable paper check-out bags (tonnes)	1,024	2,445	-58.1%
Biedronka	906	2,319	-60.9%
Hebe	15	10	+50.0%
Pingo Doce	101	111	-9.0%
Recheio	0	0	-
Ara	2	5	-60.0%
Reusable plastic bags* (tonnes)	9,548	**9,196	+3.8%
Biedronka	7,069	6,606	+7.0%
Hebe	44	**44	0.0%
Pingo Doce	2,199	2,153	+2.1%
Recheio	8	7	+14.3%
Ara	228	386	-40.9%
Trolleys (units)	32,955	28,650	+15.0%
Biedronka	0	0	-
Hebe	0	0	-
Pingo Doce	32,950	28,287	+16.5%
Recheio	2	353	-99.4%
Ara	3	10	-70.0%

* Includes different sized resistant bags and materials that can be used multiple times.

** Values corrected due to updated calculations.

In 2023, there was a marked decrease in the consumption of paper bags, due mainly to an adjustment at Biedronka, which saw increased use in 2022 to cope with a disruption in the delivery of plastic check-out bags.

Despite the fact that our Companies stopped providing plastic bags for free in 2017, we recorded a 3.8% increase in use, associated with the expansion of the Group Companies' businesses. The reusable plastic bags (polyethylene) available at Biedronka and Pingo Doce are Blue Angel⁸⁹ certified. In 2023, we increased the amount of post-consumer recycled plastic in reusable bags, from around 60% in 2019 to 80%, totaling 7,700 tonnes.

As regards paper bags, the content of recycled materials is 70% at Biedronka and Pingo Doce, corresponding to around 703 tonnes.

Promoting bulk sales

Biedronka and Pingo Doce stores offer the bulk sale of some food products, specifically sweets and nuts. In 2023, Biedronka sold 31.4 tonnes of bulk products, a service available in 83% of its stores, while Pingo Doce sold 209 tonnes, which are available in 40% of its stores.

Ara sells rice, sugar, lentils and beans in bulk registering 13.5 tonnes sold in 2023. This initiative is implemented in 470 stores (36% of total stores).

3.4.4. Waste Management

[GRI 306-3; GRI 306-4; GRI 306-5]

⁸⁹ Blue Angel certification is awarded to products that have a better environmental profile.

Our businesses produced nearly 600,000 tonnes of waste, 2.7% more than in 2022, due to the growth of our Companies' operations. When taking tonnes of waste produced per million euros in sales into account, there was a reduction in waste of 14.8% compared to 2022.

The increase in hazardous waste is associated with the scrapping of refrigeration equipment following significant investment in the refurbishment of Pingo Doce and Recheio stores. Old freezers and refrigerators are being replaced by equipment that runs on natural refrigeration gases or those with low global warming potential.

Waste produced (tonnes/million euros in sales)	2023	2022	Δ 2023/2022
Specific value	19.38	22.75	-14.8%

Waste produced (tonnes)	2023	2022	Δ 2023/2022
By type of waste	593,064	577,538	+2.7%
Cardboard and paper	357,693	344,172	+3.9%
Plastic	16,069	15,224	+5.6%
Wood	2,178	2,049	+6.3%
Organic	111,636	109,460	+2.0%
Unsorted waste	87,301	90,642	-3.7%
Cooking oil and fats	167	211	-20.9%
Effluents treatment waste	12,751	9,704	+31.4%
Hazardous waste	387	307	+26.1%
Other waste	4,882	5,769	-15.4%
By business unit			
Biedronka	445,082	438,763	+1.4%
Hebe	1,156	1,197	-3.4%
Pingo Doce	93,994	93,855	+0.1%
Recheio	7,222	6,455	+11.9%
Ara	42,020	34,643	+21.3%
JMA	3,590	2,625	+36.8%

Waste recovery and destination in operations

The waste recovery rate was 85.4%, with 13.5% of waste going to landfill.

Waste recovery rate	2023	2022	Δ 2023/2022 (p.p.)
Overall value	85.4%	85.5%	-0.1
Biedronka	91.5%	90.8%	-0.7
Hebe	79.7%	81.4%	-1.7
Pingo Doce	64.3%	65.3%	-1.0
Recheio	72.4%	70.3%	+2.1
Ara	70.7%	75.3%	-4.6
JMA	88.6%	87.5%	+1.1

Waste management methods	2023	2022	Δ 2023/2022 (p.p.)
Recovery*	85.4%	85.5%	-0.1
Landfill	13.5%	14.1%	-0.6
Incineration (without energy recovery)	0.1%	0.0%	+0.1
Other destinations without recovery	1.0%	0.4%	+0.6

*Includes sending waste for recycling, organic recovery, and incineration with energy recovery.

Fighting food waste⁹⁰

We are committed to halving the food waste⁹¹ generated per tonne of food sold by our banners by 2030, in line with target 12.3 of goal 12 - Responsible Consumption and Production, defined in the United Nations Sustainable Development Goals. We have also set the goal of limiting annual food waste to 2.5% of the total sales volume (tonnes) of foodstuffs in the period from 2024 to 2026.

⁹⁰ We were the first retailer in Portugal to calculate and publicly disclose our food waste footprint, in line with the methodology of the World Resources Institute's Food Loss and Waste Protocol (FLWP), enabling us to ensure that these objectives are accounted for and monitored.

⁹¹ The calculation assumptions are available at www.jeronimomartins.com/cr-documents-2023.

In 2023, notwithstanding all efforts from our banners, food waste increased 4.5% compared to 2022, to 18.5 kg per tonne of food products sold, with the perishables categories accounting for around 70% of the food waste generated by our operations. Despite increased pressure on our goal of reducing food waste footprint, the investment made in the perishables categories embodies our conviction to promote healthier eating habits that incorporate less processed or unprocessed food, and which necessarily have much shorter shelf life than processed products, such as tinned, dried or frozen products.

Kg of food wasted/tonne of food sold	2023	2022	Δ 2023/2022
Food waste*	18.5	17.7	+4.5%
Destination			
Animal feed and bioprocessing	1.0	1.1	-9.1%
Anaerobic digestion, composting and controlled combustion	11.2	11.9	-5.9%
Landfill, incineration and wastewater treatment systems	6.2	4.7	+31.9%
Quantity per business unit			
Biedronka	19.6	18.7	+4.8%
Pingo Doce**	22.1	22.0	+0.5%
Recheio	4.0	5.1	-21.6%
Ara	14.5	11.7	+23.9%

* According to the Food Loss Waste Protocol, food not used for human consumption is considered food waste.

** The food waste from distribution centres was accounted for under Pingo Doce, although the structures are shared with Recheio.

The increase in the amount of food that is disposed of as waste (landfill, incineration and wastewater treatment systems) is linked to the lack of infrastructure for the recovery of organic waste, especially in Colombia.

We carry out several initiatives up and downstream of our value chain and in our operations to fight food waste⁹². In total, we recovered 70.7 thousand tonnes of food in 2023, which corresponds to 46.3 thousand tonnes of CO₂ avoided.

One such initiative is the incorporation of ungraded food (or “ugly” vegetables with the same nutritional profile as graded products) into the soups we produce in Portugal and Poland, and into 4th range products (washed and pre-cut ready-to-use vegetables) sold at Pingo Doce and Recheio stores. Since 2015, this use of ungraded vegetables has prevented the waste of 127,000 tonnes of food. We also add by-products from the food industry and ungraded vegetables to JMA’s livestock feed. This initiative has enabled the recovery of 65,000 tonnes of food since 2018.

We have markdown implemented at Pingo Doce since 2019 and at Biedronka since 2020. This initiative involves selling products that are close to their sell-by date at reduced prices and was implemented in 892 Biedronka and Pingo Doce stores in 2023. Over 27,000 tonnes of food waste have been avoided since 2019. We also use leftover roast chicken and roast suckling pig to make various products (e.g., pizzas, salads and sandwiches) available at the Pingo Doce takeaway, avoiding 345 tonnes of food waste.

In 2023, Biedronka established a partnership with Too Good To Go, a company that runs a surplus food sales platform covering 500 stores. In 2023 one million bags were delivered, preventing an estimated 1,600 tonnes of food from being wasted. In December, Biedronka ran a special week-long campaign to support Polish producers and raise consumer awareness about the consumption of “ugly” vegetables, selling nearly 200 tonnes of carrots during the campaign.

Pingo Doce sells salmon heads at its fish counters at reduced prices, avoiding 161 tonnes of food waste in 2023. Products such as golden apples, Rocha pears, persimmons, green beans and carrot sticks falling outside of specification were also sold. An initiative was also carried out at Halloween to sell oddly shaped pumpkins. Together, these initiatives helped avoid around 1,500 tonnes of waste. We also cut larger fruit (melons, watermelons, cantaloupes, papayas and pineapples) into halves so that customers can buy the quantity they want and avoid waste in stores and at home.

⁹² More information at www.jeronimomartins.com (Responsibility > Respect the Environment > Waste Management).

Food is donated to charities through our stores and distribution centres⁹³. In 2023, we donated 19,000 tonnes, 12.2% less than in 2022, mainly due to the lower availability of products for donation given the success of the markdown project. Employees are trained⁹⁴ to ensure that safe food for donation is identified, selected and separated.

Along with these measures, we also hold campaigns to raise consumer awareness through social media, leaflets and in-store communication, and publish recipe books to make use of leftover food⁹⁵.

Customer waste recovery

[GRI 301-3; GRI 306-2; GRI 306-3; GRI 306-4]

To promote waste sorting and recovery, we provide our customers recycling bins and other systems⁹⁶:

- for the collection of used batteries, small electrical appliances, used cooking oil or coffee pods in 96% of the Pingo Doce store network;
- for the collection of small electrical appliances and used batteries at 91% of Biedronka stores;
- for the collection of used batteries at 74% of Ara stores and at all Pingo Doce and Recheio stores;
- for the collection and recycling of coffee pods at Pingo Doce stores, which helped raise 2,300 euros for charity;
- a pilot project implemented at a Recheio store in partnership with Novo Verde (a waste management company) to encourage the separation of plastic and metal packaging waste by HoReCa customers. Between May and December 2023, customers used the recycling bins over 6,000 times and more than 28 tonnes of packaging were collected;
- a project of which Pingo Doce is a partner, to encourage consumers to return beverage packaging (since the project began in 2019, a total 108 tonnes of materials such as PET, glass and aluminium have been collected).

Waste dropped off by customers in recycling bins at stores

Waste collected in stores (tonnes)	2023	2022	Δ 2023/2022
Pingo Doce	648.44	607.91	+6.7%
Batteries	18.74	7.51	+149.5%
WEEE ⁹⁷ (including fluorescent light bulbs)	69.33	57.22	+21.2%
Used cooking oil	72.59	65.27	+11.2%
Coffee pods	487.80	477.91	+2.1%
Recheio	0.20	1.22	-83.6%
Batteries	0.20	1.22	-83.6%
Biedronka	300.33	296.24	+1.4%
Batteries	273.67	237.77	+15.1%
WEEE	26.65	58.48	-54.4%
Hebe	1.20	0.00	-
Batteries	1.20	0.00	-
Ara	16.33	18.28	-10.7%
Batteries	0.16	1.96	-91.8%
Used cooking oil	0.02	0.13	-84.6%
WEEE	16.15	16.19	-0.2%

⁹³ For more information, see subchapter 5. "Supporting Surrounding Communities", section 5.3. "Direct Support", in this chapter.

⁹⁴ Refers to hygiene and food safety training. For more detailed information, see subchapter 2. "Promoting Good Health through Food", section 2.3. "Food Quality and Safety", subsection 2.3.5. "Training".

⁹⁵ For more information, see section 3.5. "Awareness Campaigns", in this subchapter and the "Responsibility" page at www.jeronimomartins.com.

⁹⁶ For more detailed information on the number and type of recycling bins available to customers, visit the "Responsibility" page at www.jeronimomartins.com.

⁹⁷ WEEE – Waste Electrical and Electronic Equipment.

In 2023, customer waste collection levels increased at Pingo Doce and Biedronka stores. At Pingo Doce, the use of recycling bins increased as a result of awareness-raising campaigns and investments made. In the case of Ara, the decrease is related to a change in the frequency of collection, with the scheduling of pick-ups having been adjusted to reduce the number of trips to the stores, ensuring that larger quantities are collected in fewer journeys.

3.5. Awareness campaigns

We hold various campaigns to raise awareness among employees, customers and surrounding communities on the importance of individual and collective behaviours in protecting the environment. The table below highlights some of the projects implemented in 2023.

Awareness campaigns of note

Campaign	Company	Description
"Did you know that you can make organic fertiliser/compost using fruit peels?"	Ara	In February 2023, Ara ⁹⁸ used social media to raise public awareness of the importance of composting at home, with step-by-step tips.
"Do Like Grandma Did"	Biedronka	In August, the online campaign "Act jak Babcia" (Do Like Grandma Did) was launched in partnership with Onet ACT NOW, sharing videos depicting the sustainable methods and practices our grandmothers used to reduce food waste and recycle. ⁹⁹
"Waste Electrical and Electronic Equipment" (an APED initiative)	Pingo Doce	In September, Pingo Doce launched the Portuguese Association of Distribution Companies (APED) campaign "Recycling household appliances is as easy as shopping! ¹⁰⁰ " in its stores (including Madeira), with the support of ERP Portugal, Electrão and E-Cycle, which ran until 16 October. The goal is to help Portugal meet European and national targets, and to raise public awareness on recycling electrical and electronic equipment, strengthening Pingo Doce's commitment to promoting waste recovery.
"Recycling Always Works"	Recheio	In December, Amanhecer stores and waste management company Novo Verde launched a digital campaign to encourage the Portuguese to separate packaging for recycling.

For more detailed information, see the "Responsibility" page at www.jeronimomartins.com/en/.

⁹⁸ https://www.instagram.com/p/Co8TKU1Mu9I/?igshid=YmMyMTA2M2Y%3D&img_index=1

⁹⁹ <https://actjakbabcia.onet.pl/teaser>

¹⁰⁰ <https://www.youtube.com/watch?v=h4RaZukasrU>

4. Sourcing Responsibly

4.1. Introduction

Every day we seek to ensure access to quality products at affordable prices and to encourage healthy eating habits based on a sustainable development model. These are the foundations on which our strategy and sourcing activities are built, and which are dependent on the close relationships we establish with our suppliers.

4.2. Relationship with suppliers

4.2.1. Selection and monitoring of suppliers

[GRI 308-1; GRI 308-2; GRI 407-1; GRI 408-1; GRI 409-1; GRI 412-3; GRI 414-1; GRI 414-2; GRI 416-1]

Our business relationships with suppliers and service providers are based on compliance with ethical, social and environmental principles¹⁰¹. We seek out partners who share with us the values inherent in this way of working and who, like us, have the ambition to contribute to the achievement of the United Nations' 2030 Agenda.

To ensure compliance with these principles, set out in our Corporate Responsibility policies¹⁰², and to monitor process management, systems management and product formulation, regular audits are carried out of our perishables and Private Brand suppliers¹⁰³. Three types of audits are conducted: food safety and quality, environmental and social audits.

Measures are taken when suppliers fail to comply with and/or when they are unwilling to implement a corrective action plan, such as suspending the partnership until confirmation that the identified nonconformity has been remedied or even terminating business relations between the parties.

Food safety and quality audits

We conduct food safety and quality audits both in our selection processes of new perishables and Private Brand suppliers¹⁰⁴ and to monitor current suppliers in the development and production stages. These audits assess several aspects, such as hygiene and food safety conditions, traceability and labour-related aspects¹⁰⁵. Audit frequency is defined based on criteria that determine the performance of the supplier, taking into account:

- the level of perishability of the product and/or the history of risk assessments per supplier;
- the results of analytical checks, rejections and complaints;
- the previous audit results;
- the existence of food safety system certification, under the schemes approved by the Global Food Safety Initiative.

Based on the outcome of this assessment, suppliers are monitored, in the form of a new audit or visit, with a frequency that usually varies between 6 and 12 months. Suppliers with a "Basic" score are audited/visited at intervals of no more than 6 months, those evaluated with a "High" score are audited/visited at least every 12 months, and for those that achieve a score of "Excellent" a longer monitoring window is allowed, which may be up to 36 months.

¹⁰¹ These principles are set out in the Jerónimo Martins Group's Sustainable Sourcing Policy, Supplier Code of Conduct, Code of Conduct and Anti-Corruption Policy, available on our corporate website www.jeronimomartins.com.

¹⁰² The Group's Corporate Responsibility policies, in particular our Nutrition Policy, Product Quality and Safety Policy, Environmental Policy, Sustainable Sourcing Policy and Supplier Code of Conduct, are available on our corporate website on [Responsibility](#).

¹⁰³ Environmental audits also include our service providers.

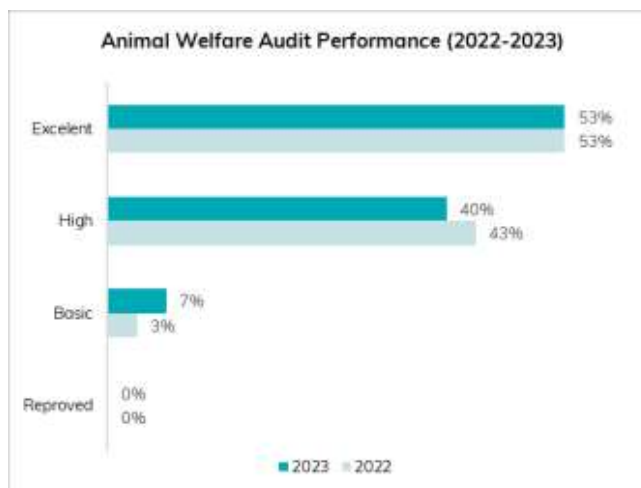
¹⁰⁴ In the case of new suppliers with food safety certification systems approved by the Global Food Safety Initiative, a selection audit is not required, except where the risk presented by a Private Brand supplier is above "Low". The Global Food Safety Initiative is a coalition of The Consumer Goods Forum that assesses food safety management systems in supply chains with the aim of ensuring a reliable supply of safe food products to consumers. A set of schemes such as the British Retail Consortium (BRC), Global Good Agricultural Practices (Global G.A.P.), HACCP/Codex Alimentarius, International Featured Standards (IFS), Food Safety System Certification (FSSC) 22000 and ISO 22000 are recognised by this initiative.

¹⁰⁵ Labour-related aspects, which account for 10% of the assessment, are related to the quality and safety of products, and the audits assess elements such as health and safety working conditions, training, the use of appropriate clothing, hand washing equipment, rules of conduct and personal hygiene, the existence of adequate social areas, changing rooms, and employee bathrooms.

Whenever necessary, corrective action plans are drawn up, the progress of which we monitor together with the suppliers.

These audits also include animal welfare criteria for the slaughterhouses¹⁰⁶ of perishable meat suppliers who own primary farms. The criteria assessed are based on the Global G.A.P. (Global Good Agricultural Practices) framework and on laws in force. General aspects are adapted for different meat categories¹⁰⁷, such as conditions on the farm, feed, transport and stunning.

In 2023, we extended these audits to Colombia (primary production and slaughterhouses), which joined Portugal (primary production and slaughterhouses) and Poland (slaughterhouses). In the year, 54 audits were carried out, 35% less than in 2022. This decrease is a result of the good performance of previous years, which reduces the need for new follow-up audits compared to assessments with a lower score, such as “Basic”, which require more frequent auditing.



Food safety and quality audits of perishables and Private Brand suppliers

Portugal	2023	2022	Δ 2023/2022
Perishables	1,008	1,045	-4%
Private Brand – Food and Non-Food	250	244	+2%
Poland			
Perishables	1,401	*1,480	-5%
Private Brand – Food and Non-Food	432	390	+11%
Colombia			
Perishables	233	204	+14%
Private Brand – Food and Non-Food	226	182	+24%

The audits include the following topics: selection, control and follow-up.

* Corrected value due to the integration of ad-hoc audits and inspections.

The total number of audits increased 10% compared to 2022. The increase in the number of audits registered in Colombia is due to audits carried out on new potential Private Brand and perishable suppliers, with a similar situation occurring in Poland under the Private Brand category. In Portugal and Poland, the slight reduction in the number of audits in the perishables category is due to the results obtained, as previous better classifications determined a lower frequency of follow-up audits in 2023.

Environmental audits

We also assess the environmental performance¹⁰⁸ of our perishables and Private Brand suppliers as well as of our service providers, both at the time of selection and during the course of the business relationship. The environmental criteria assessed at the time of selection are given the same weighting as the audit components of food safety and quality, which are equally important at the time of supplier approval. In 2023, 120 new suppliers were assessed and approved after meeting both criteria.

¹⁰⁶ Audits cover the slaughterhouses with which the Companies and their suppliers work.

¹⁰⁷ Specific criteria are defined for beef, poultry, pork, rabbit, and sheep/goat meat.

¹⁰⁸ We assess requirements related to environmental certification and environmental management aspects, such as water, packaging, effluents, waste, emissions, and hazardous substances, among other aspects.

The follow-up environmental audits of our perishables and Private Brand suppliers and service providers are carried out by an external entity. Approximately 100 requirements are assessed, and suppliers' performance¹⁰⁹ is categorised into four levels: Excellent, Good, Satisfactory and Inadequate.

Among the criteria for selecting suppliers and service providers to submit to these audits are the volume of purchases made by the Companies and the significance of the environmental impacts resulting from their activities.

In 2023, a total of 85 perishables and Private Brand suppliers were audited, 10 more than in 2022, including re-audits¹¹⁰. Between 2021 and 2023, a total of 194 suppliers were assessed for the first time, corresponding to 21% of perishables and Private Brand suppliers with a purchase volume of more than 1.1 million euros, thus achieving the goal of ensuring that at least 20% of these suppliers were audited during this period. In 2023, we also audited 64 service providers (22 in Portugal, 26 in Poland, and 16 in Colombia) whose activities have relevant environmental impacts¹¹¹.



The increase in the number of suppliers with "Satisfactory" performance is related to the number of suppliers that have shown an improvement in performance, following re-audits. There has also been an increase in the number of audits of suppliers with environmental management systems, hence the increase in the number of cases with an "Excellent" performance level. In 2023, it was found that in most cases, the environmental management systems of the audited service providers were poorly developed, leading to performance levels of mainly "Satisfactory" and "Inadequate".

Suppliers and service providers with a score of "Inadequate" are given a corrective action plan that requires a response within a maximum of six months and the status of implementation is measured in a second audit carried out the following year. We reserve the right to suspend cooperation in cases where the corrective action plan is not complied with. Improvement plans are presented in cases where there are nonconformities or partial conformities.

Social audits

We are committed to eradicating forced labour¹¹² from supply chains and promoting dignified working conditions, in line with the Priority Principles of The Consumer Goods Forum (an organisation of which we

¹⁰⁹ Assessment scores are determined as follows: (i) Excellent: compliance with 100% of the critical requirements and compliance with more than 94% of the Satisfactory level requirements, plus a compliance of between 71% and 85% with the Good level requirements and at least 70% of the Excellent level requirements, or compliance with 100% of the critical requirements and the existence of a certified environmental management system; (ii) Good: compliance with 100% of the critical requirements and compliance with between 85% and 94% of the Satisfactory level requirements, plus compliance with 70% of the Good level requirements; (iii) Satisfactory: compliance with 100% of the critical requirements and compliance with between 70% and 84% of the Satisfactory level requirements and; (iv) Inadequate: non-compliance with one or more critical requirements and/or compliance with less than 70% of the Satisfactory level requirements.

¹¹⁰ Re-audits are new audits of suppliers that obtained a score of 'Inadequate' in the first audit. They serve to assess the extent to which the improvement plan has been implemented.

¹¹¹ Production and supply of equipment, transportation, refrigeration and HVAC (heating, ventilation and air conditioning), waste management operators, installation and maintenance of treatment systems, and printers.

¹¹² As defined by the International Labour Organization, available at www.ilo.org.

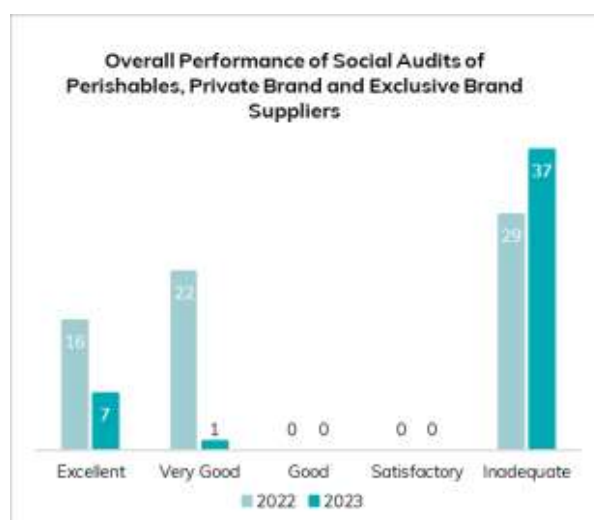
are members): “Every worker should have freedom of movement, no worker should pay for a job and/or be indebted or coerced to work”.

In this regard, since 2019 we have fully supported a social audit programme. This is how we carry out due diligence on our perishables and Private Brand business partners from whom we purchase more than 1.1 million euros, aiming to get to know them in order to assess their procedures and prevent and mitigate potential human and labour rights risks, in line with the principles of our Sustainable Sourcing Policy. We believe that this social audit programme can help our partners to gain a better understanding of social issues, minimise risks and leverage their capacity to expand to countries with more demanding labour requirements.

These audits, carried out by an external and independent entity and which are preceded by an explanatory session with our partners, analyse compliance with national and international laws and take into account the best practices shared by The Consumer Goods Forum’s Sustainable Supply Chain Initiative. There are three audit schemes to incorporate aspects related to high-risk sectors: primary production, operations at sea and the processing industry.

The audits assess over 125 requirements across 12 dimensions – preventing child labour; preventing forced labour; preventing of discrimination; safeguarding the right of association; contractual terms; working hours; salaries and benefits; health and safety at work; emergency preparedness; compliance monitoring; business ethics; protecting human rights – including criteria we consider to be of “zero tolerance”. We have defined five levels of compliance¹¹³ on the basis of the overall score obtained: Excellent, Very Good, Good, Satisfactory and Inadequate.

In-person audits of 45 direct suppliers were carried out based on their turnover associated with our purchases, specifically of the production units of perishables and Private Brand food and non-food products. Local suppliers in Portugal, Poland and Colombia were audited. Seven suppliers classified as “Inadequate” in previous cycles were audited again, and all maintained a score of “Inadequate”.



A personalised corrective action plan was presented to and discussed with all suppliers, irrespective of whether no critical nonconformities were identified in the assessment, requiring a mandatory response within 12 months at the most, depending on the level of severity. During this period, additional contact is established with the supplier to ascertain progress in the implementation of the plan and, when needed, to carry out subsequent audits. Suppliers classified as “Inadequate” are regularly contacted for up to six months to confirm implementation of the corrective action plan. An *in loco* or a remote assessment is performed the following year for further evaluation. In the absence of evidence of progress, we reserve the right to suspend the business relationship, as defined in our Sustainable Sourcing Policy.

4.2.2. Supplier awareness and training

Alongside the visits and audits we conduct, awareness-raising and training for our suppliers also play an important role in sharing and defining good practices, common goals and identifying opportunities for product and process improvement.

¹¹³ The results of each supplier are measured based on full or partial compliance or non-compliance with critical requirements, general-level requirements and, where applicable, good practice requirements. The five levels of compliance are: (i) Excellent: compliance with 100% of the critical requirements and compliance with at least 95% of the general-level and good practice requirements; (ii) Very Good: 100% compliance with the critical requirements and compliance with between 85% and 94% of the general-level and good practice requirements; (iii) Good: Compliance with 100% of the critical requirements and compliance with between 75% and 84% of the general-level and good practice requirements; (iv) Satisfactory: Compliance with 100% of the critical requirements and compliance with between 65% and 74% of the general-level and good practice requirements; (v) Inadequate: non-compliance, albeit partial, with at least one critical requirement and/or compliance with less than 65% of the general-level and good practice requirements.

In 2023, several training sessions were held focusing on topics such as food safety and quality, traceability, reformulations, and product development (in particular vegetarian and vegan products), food defense and animal welfare. Awareness-raising and/or training workshops were also held on good agricultural practices, fighting deforestation and the conversion of high conservation value ecosystems, environmental and social audits, the ecodesign of packaging, carbon footprint and climate change, and other sustainability-related topics.

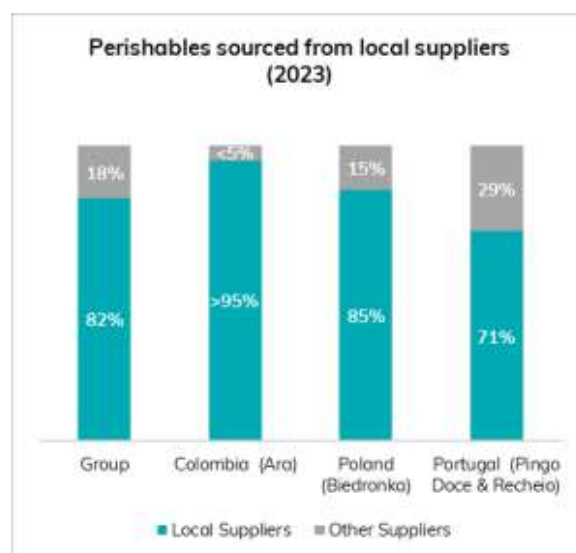
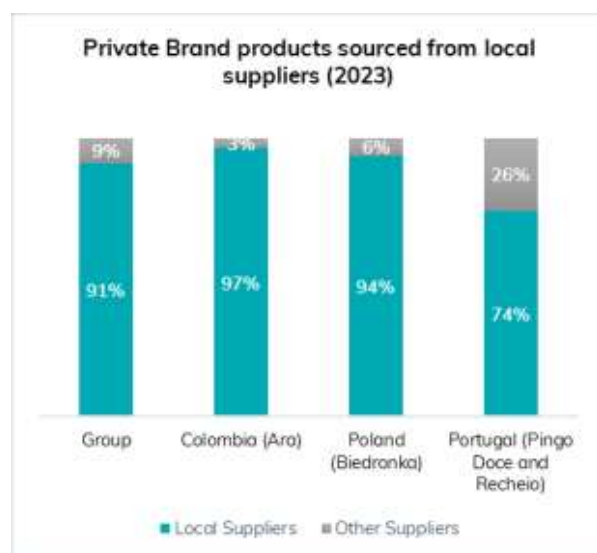
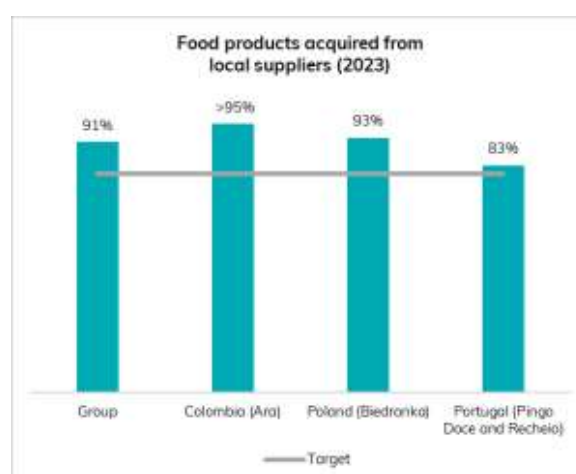
In total, more than 2,400 representatives from perishables and Private Brand suppliers participated in these sessions in Portugal, Poland and Colombia.

4.2.3. Local supplier engagement

[GRI 2-6; GRI 204-1]

By giving preference to relationships with local suppliers, we are helping to develop the economy of the countries where we do business. At the same time, we strengthen our supply chains and ensure that products reach our stores faster, guarantee fresher food with a longer shelf life, and help prevent food waste. Shorter distances between suppliers and our operations also help reduce carbon emissions associated with transport, particularly by air and sea.

That's why we are committed to ensuring that at least 80% of the food we sell, in each of the countries where we have operations, is sourced from local suppliers. In 2023, we sourced 91% of food products from local suppliers, just as with our purchases of Private Brand products from local suppliers. More than 80% of specialised perishables were sourced from local suppliers¹¹⁴.



Additional measures have also been implemented to strengthen our relationships with local suppliers, such as support for small and medium-sized producers of perishable produce that are members of Confederação dos Agricultores de Portugal (Confederation of Portuguese Farmers). This measure is unique in Portuguese retail and consists of bringing forward payment to an average of 10 days, instead of the 30 days established by law, without any financial costs to the producer. Since 2012, around 375 suppliers have benefited from this initiative. In Poland, and since 2020, we have reduced the payment period to a

¹¹⁴ More information on purchases from local suppliers in the meat, fish, fruit and vegetables, bakery/pastry and flowers categories is available on the Group's corporate website on the [Local Suppliers and Innovation](#) page.

maximum of 21 days for producers with a turnover of less than 100 million złoty (22 million euros). Around 200 suppliers benefited from this initiative, about 30 more than in 2022.

We also bolstered arrangements to improve the liquidity of suppliers. In Colombia, we enable suppliers to receive the early payment of their invoices at more favourable rates and without affecting their debt rating. An additional 48 new suppliers benefited from this initiative in 2023, reaching over a total of 500 suppliers. This mechanism is also implemented in Portugal and Poland, covering more than 240 and 190 suppliers, respectively.

Sourcing from local farmers

Biedronka once again bolstered the programme for local fruit and vegetable producers so they could deliver their products to stores or distribution centres located close to the production area. In 2023, this initiative secured commercial relationships with around 200 suppliers, who delivered over 123,000 tonnes of fruit and vegetables, 36,000 more than in 2022. As part of this programme, also of note is the purchase of these products from more than 60 family farms.

In Portugal, Pingo Doce acquired more than 14,000 tonnes of nationally grown cherries, apples and kiwis (-12% compared to the previous year, largely due to the reduction in the drop in cherry production – by around 50 % – associated with adverse weather conditions) and also reinforced the range of specialised perishables with national products in the vegetable, meat and aquaculture fish category.

Ara also invested in relationships with local fruit and vegetable producers. In 2023, around 85% of its purchases in this category were from domestic production.

More information is available on the Group's corporate website on the '[Local Suppliers and Innovation](#)' page.

We also stepped up consumer communication about the local and seasonal products sold by our Companies, using different formats, such as in-store communication, leaflets, television campaigns and digital channels.

Labels with the colours of the national flags are placed on perishables, such as fruit and vegetables, and we use stickers on Private Brand products to highlight:

- the incorporation of 100% Portuguese raw materials and/or production at Recheio;
- origin, with the "100% Nacional" (100% Portuguese) sticker at Pingo Doce, "Polski Produkt" (Polish Product) sticker at Biedronka, and "Hecho en Colombia" (Made in Colombia) sticker at Ara.

4.3. Promoting more sustainable production practices

We promote the adoption of good environmental and social practices in the production of our Private Brands and perishables, with the aim of reducing the consumption of natural resources, minimising the impact on ecosystems and contributing to the social and economic development of the countries where we do business.

4.3.1. Fighting deforestation

Fighting climate change also involves the conservation of forests and other terrestrial ecosystems of high conservation value (HCV), which are considered to be of outstanding significance given their capacity to sequester carbon from the atmosphere and the biodiversity they harbour in their ecosystems. Indeed, the expansion of agricultural areas – as a result of changes in land use – and the associated deforestation are the second major source of human greenhouse gas emissions and a threat to the conservation of biodiversity.

It is for this reason that we have made ambitious commitments to ensure the responsible use of the main commodities linked to deforestation in our Private Brands and perishable products and packaging containing palm oil, timber, soy and beef. To this end, we work with The Consumer Goods Forum's Forest Positive Coalition of Action (FP CoA) in four areas of action:

- integrate environmental and social sustainability criteria¹¹⁵ in Private Brand and perishable products, ensuring that, by 2025, these ingredients are not associated with deforestation or the conversion of HCV ecosystems;
- encourage the main traders of these commodities and the suppliers of Private Brand and perishables to make a commitment to fighting deforestation;
- promote, through multi-stakeholder initiatives, the conservation of ecosystems in the major areas where these ingredients are produced;
- define and publicly disclose specific progress indicators¹¹⁶.

Commitment to fighting deforestation recognised in 2023

We were distinguished in the CDP Forests survey as the best food retailer worldwide in managing commodities associated with deforestation. We were awarded a score of 'A-' (leadership level) in all four commodities assessed by CDP - Disclosure Insight Action: palm oil, soy, beef and timber.

This rating, which we obtained in 2023, 2022, 2020 and 2019, attests to the robustness and consistency of our commitments and actions in this important challenge.

To monitor our progress and identify opportunities for improvement, we map the presence of ingredients linked to deforestation in our Private Brand products and perishables, collecting information on their origin and sustainability certification from suppliers, as well as their respective policies for fighting deforestation.

Main agricultural commodities with deforestation risk in Private Brand and perishables

Commodity	Total quantity (tonnes)		
	2023	2022	Δ 2023/2022
Palm oil	67,270	60,430	11%
Colombia (Ara)	42,331	33,764	25%
Poland (Biedronka and Hebe)	20,531	20,454	0.4%
Portugal (Pingo Doce and Recheio)	4,407	6,212	-29%
Soy	499,206	506,263	-1%
Soy (direct)	23,318	20,409	14%
Colombia (Ara)	20,024	16,837	19%
Poland (Biedronka and Hebe)	2,551	2,769	-8%
Portugal (Pingo Doce and Recheio)	744	804	-7%
Soy (indirect)**	475,888	485,854	-2%
Colombia (Ara)	3,799	3,950	-4%
Poland (Biedronka and Hebe)	351,285	362,859	-3%
Portugal (Pingo Doce and Recheio)	120,804	119,045	1%
Paper and wood	200,052	190,663	5%
Paper and wood (products)***	163,622	*152,045	8%
Colombia (Ara)	13,750	5,363	156%
Poland (Biedronka and Hebe)	128,571	*124,515	3%
Portugal (Pingo Doce and Recheio)	21,301	22,167	-4%
Paper and wood (packaging)***	36,431	38,618	-6%
Colombia (Ara)	3,444	3,957	-13%
Poland (Biedronka and Hebe)	25,877	26,246	-1%
Portugal (Pingo Doce and Recheio)	7,110	8,415	-16%

¹¹⁵ These criteria include support for activities that do not contribute to deforestation or the loss of high conservation value ecosystems and/or contribute to their regeneration, as well as the efforts to eliminate human, child and/or workers' rights violations.

¹¹⁶ The strategy that shapes our action is publicly disclosed and our progress updated as part of our participation in the CDP Forests programme, and is available at www.cdp.net and also on our corporate website, on the [Fighting Deforestation](#) page.

Commodity	Total quantity (tonnes)		
	2023	2022	Δ 2023/2022
Beef	41,094	*40,567	1%
Colombia (Ara)	181	88	106%
Poland (Biedronka and Hebe)	13,862	*11,831	17%
Portugal (Pingo Doce and Recheio)	27,051	*28,648	-6%

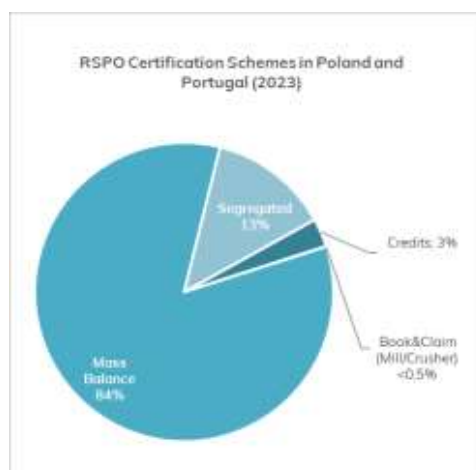
* Revised values as a result of improvement opportunities identified when verifying the previous year's data.

** Soy used in animal feed for the production of animal protein contained in products.

*** Only virgin fibres; recycled fibres are excluded.

Palm oil

As in previous years, we have been using palm oil in our Private Brand products, particularly at Ara, where 85% is used in vegetable cooking oils. In Portugal, the use of palm oil in Private Brand products has decreased after being replaced by cooking oils with a better nutritional profile, such as sunflower oil, for example. In 2023, 100% of the palm oil used in our Private Brands and perishables in Poland and Portugal was RSPO (Roundtable on Sustainable Palm Oil) certified, with the vast majority certified according to the "Mass Balance" and "Segregated" schemes¹¹⁷.



Despite being among the top five palm oil producers worldwide, the level of RSPO certification is still relatively low in Colombia. This reality, combined with our strategy of promoting local sourcing in the countries where we do business, makes it all the more difficult to obtain RSPO certification for palm oil in the country. Since 2021, Ara has been part of the "Acuerdo de Voluntades para la Deforestación Cero en la Cadena de Aceite de Palma en Colombia" (Voluntary Agreement for Zero Deforestation in the Palm Oil Chain in Colombia), with the aim of ensuring that the palm oil used in Private Brand and perishable products does not contribute to deforestation. The Agreement is an initiative of the Colombian government and is supported by civil society organisations such as RSPO, Proforest, Tropical Forest Alliance and WWF. To that end, the Agreement acts on several fronts, from the traceability of palm oil produced in Colombia to production farm level, in order to ensure that palm oil is not associated with deforestation and to progressively ensure that imported palm oil is certified sustainable (e.g. RSPO).

In 2023, more than 90% of the palm oil used in Ara's Private Brand and perishable products originated in Colombia, 13% of which was RSPO certified (10 p.p. more than in 2022). In 2023, we were able to trace the origin of 91% of palm oil from Colombia used in Private Brand and perishable products back to the area of the farm where it was produced. Based on this information, we confirmed that the palm oil came from the four production areas in the country and from 28 (out of 68) processing plants operating in Colombia. Only 0.65% of the deforestation identified by public entities in 2020 was associated with palm oil¹¹⁸.

In 2023, 98% of the palm oil used in Ara's Private Brand products and perishables that did not come from Colombia was RSPO certified (24 p.p. more than in 2022), in line with the commitment to ensure that palm oil originating outside Colombia is not associated with deforestation or the conversion of high conservation value ecosystems.

¹¹⁷ Information on these certification schemes is available on the [RSPO](#) Website.

¹¹⁸ Data disclosed in the analysis of the level of deforestation linked to palm oil production, carried out in 2023 by IDEAM- Instituto de Hidrología Meteorología y Estudios Ambientales and the Colombian Ministry of the Environment.

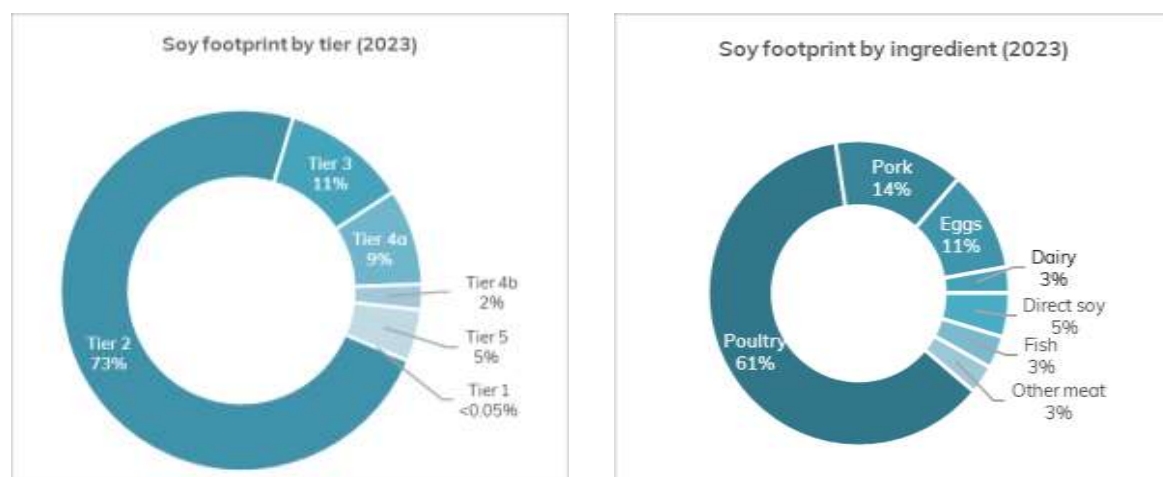
Soy

For the first time we recorded a slight reduction in the soy used in animal feed (indirect soy), which accounts for around 95% of total soy used for our Private Brand and perishable products (tiers 2 to 4b¹¹⁹). Only 5% corresponds to soy used as an ingredient (direct soy), specifically in vegetable oils and drinks.

At Ara in particular, the increased sale of vegetable cooking oils containing soy in Private Brand products led to a 19% increase in soy used as a direct ingredient (tiers 1 and 5) compared to the previous year. The reduction in Portugal or Poland, in turn, are associated with changes in the Companies' assortment and the formulation of some products.

Most of the soy in our chain (around 85%) is associated with specialised perishables in the meat and aquaculture fish categories (tier 2) and in non-specialised perishables, such as eggs and dairy products (tier 3). The remaining soy (around 15%) is associated with processed foods that contain animal-origin ingredients (soy-fed), such as ready meals.

More than 61% of soy in our chain was associated with feeding poultry for meat (9 p.p. more than in 2022), 14% with feeding swines (10 p.p. less than in 2022) and 11% with egg production (2 p.p. more than in 2022).



We maintained our commitment to tracing soy supply and managed to trace the origin, at least to the country of production, of 93% of the total soy in our supply chains (7 p.p. more than in 2022). We were unable to determine the origin of 7% of total soy used (vs. 14% in 2022). The increase in traceability is thanks to the close collaboration with our suppliers, who have put a great deal of effort into the traceability of their supply chains. In 2024, we will continue to enhance this work with our suppliers, focusing in particular on poultry meat, pork and eggs, the categories in which most of the soy materiality in our supply chain is.

More than 70% of the soy used in Private Brand and perishable products, in particular indirect soy, comes from countries at risk of deforestation¹²⁰, of which 10% (4 p.p. less than in 2022) had sustainability certification, such as Round Table on Responsible Soy (RTRS) or ProTerra.

Paper and wood

Use of virgin paper and wood fibres in Private Brand products increased comparing to 2022, due to the launch of new products and the sales increase at Ara and Biedronka. At the end of 2023, the FP CoA revised the list of countries considered to have a non-negligible risk of deforestation. According to the new

¹¹⁹ The five tiers of soy quantification in the supply chain are taken into account in accordance with the CGF's "Calculation guidelines for the measurement of embedded soy usage in consumer goods businesses" methodology, available at www.theconsumergoodsforum.com.

¹²⁰ The following countries are considered to pose a deforestation risk associated with soy production: Argentina, Brazil, Bolivia, Paraguay and Uruguay.

list, 6% of these fibres are from countries with non-negligible risk of deforestation¹²¹, of which 75% come from sustainably managed forests, as they are FSC®, PEFC or SFI certified. However, based on the list of countries with non-negligible risk of deforestation applicable in 2022¹²², these values would represent 2.9% and 0.5%, respectively.

Unknown origins represent only 0.4% of the total. Nonetheless, 100% of fibres of unknown origin are from sustainably managed forests.

In terms of the paper and wood used in packaging, more than 80% of the fibres are recycled. With regard to the use of virgin fibres in packaging, only 4% of total virgin fibres come from countries with non-negligible risk of deforestation. Of these 4%, more than 90% have FSC® or PEFC certification. However, based on the list of countries with non-negligible risk of deforestation applicable in 2022, these values would represent 8% and 85%, respectively.

Around 90% of the virgin fibres used in our Private Brand products had sustainability certification (FSC®, PEFC or SFI), on par with 2022. In the case of packaging, 74% of virgin fibres are certified sustainable (4 p.p. more than in 2022). It is our goal to ensure that 100% of the paper and wood used in our Private Brand products and packaging is certified by 2030.

Around 6% of the total virgin paper and wood fibres used in perishable and Private Brand products and packaging comes from countries with non-negligible risk of deforestation, of which more than 75% is FSC®, PEFC or SFI certified. However, based on the list of countries with non-negligible risk of deforestation applicable in 2022, these values would represent 4% and 32%, respectively.

We were able to trace the origin of around 90% of virgin fibres used, at least, to country level. With regard to fibres of unknown origin (11% of the total), around 77% have sustainability certification, such as FSC®, PEFC or SFI.

Beef

As in previous years, in 2023 we were able to map and trace all beef used in our Private Brand and perishable products back to at least the country of origin. Based on this work, we concluded that 0.4% of total beef (the same as in 2022) was sourced from Brazil, a country associated with deforestation risk for cattle production. Despite the reduced exposure we have associated to this ingredient, we continue to participate in the beef working group within the framework of the CGF's Forest Positive Coalition of Action.

In 2023, we continued to invest in multi-stakeholder initiatives aimed at contributing to the preservation and regeneration of ecosystems, in line with the ten principles defined by The Consumer Goods Forum's FP CoA¹²³.

We continued to financially support a project in Mato Grosso (Brazil), in partnership with the Amazon Environmental Research Institute and Nestlé. The first phase, already completed, made it possible to identify 3.2 million hectares of forest assets on soy and beef farms that can be legally deforested or converted. The second phase of the project, which took place in 2023 and also included Sainsbury's as partner, aimed, among other things, to ensure the certification of soy production with the RTRS benchmark, as well as contributing to the protection of natural systems and ensuring the application of the Brazilian Forest Code on soy farms. Small producers will be rewarded for the services provided by ecosystems, such as carbon sequestration, preserving biodiversity and contributing to climate regulation.

¹²¹ The countries considered to have non-negligible risk of deforestation associated with the agricultural production of paper and timber were revised in 2023 and correspond to those defined in the [CGF guidelines](#) (Brazil, Bulgaria, Cambodia, Ecuador, Russian Federation, Gabon, Honduras, Indonesia, Laos, Malaysia, Myanmar, Democratic Republic of Congo, People's Republic of China and Papua New Guinea).

¹²² The list of countries considered to have non-negligible risk of deforestation associated with the agricultural production of paper and timber applicable to 2022 correspond to those defined in the [CGF guidelines](#) (Cambodia, Colombia, Indonesia, Malaysia, Myanmar, Democratic Republic of Congo, Republic of Cameroon, Republic of Ghana, People's Republic of China, Papua New Guinea, Thailand and Vietnam).

¹²³ For more detailed information, please visit the "Fighting Deforestation" page under "Responsibility" at www.jeronimomartins.com and our response to [2023 CDP Forests: Question F6.12](#).

4.3.2. Promoting sustainable agricultural practices

We promote sustainable agricultural production practices among our suppliers and in our agri-food operations. These help reduce environmental impacts in areas such as soil pollution, and preserve ecosystem services, provided, for example by pollinators. At the same time, these practices increase the resilience of production systems, ensuring their economic viability and social development.

It is based on these principles that we developed the Sustainable Agriculture Handbook to help our fruit, vegetable and flower suppliers calculate the sustainability index of their farm, thereby helping to identify opportunities for improvement in strategic areas such as land use, biodiversity preservation, water and energy efficiency, and the proper use of fertilizers and phytopharmaceuticals. We also provide training for farms that are part of the programme, aligning the methodology used in the handbook with the objectives of the EU's Farm to Fork strategy.

In 2023, we applied the principles set out in the handbook to 28 new farms in Portugal, including a total of 72 new farms covered by the programme between 2021 and 2023 and thereby fulfilling our goal of integrating at least 70 new locations. The average sustainability index for these new farms was 3.6 (on a scale of 1 to 5, where 5 is the maximum score).

We have also set ourselves the goal of achieving an average sustainability index of at least 3.7 for farms that have already undergone two or more assessments. In the 2021-2023 period, a total of 65 farms were reassessed, resulting in an average index of 3.7, in line with the goal we set. Reassessments are usually carried out every two years and, in general, the indicators with the highest score (more than 4) are those related to waste management, crop practices and soil. The indicators that present the greatest opportunities for improvement are those related to energy management and consumption.

A total of 188 farms, managed by 92 suppliers, have been integrated since the start of the project, which together account for 63% of the volume of fruit, vegetables and flowers purchased by our Companies in Portugal.

4.3.3. Practices to promote animal welfare

[GRI 304-2; GRI 304-4; GRI 417-1]

We recognise animals as sentient beings and encourage our perishables and Private Brand suppliers and our production units to follow practices aligned with the five freedoms of animal welfare: (i) freedom from hunger and thirst; (ii) freedom from discomfort; (iii) freedom from pain, injury or disease; (iv) freedom to express normal behaviour; and (v) freedom from fear and distress.

Based on these principles, we have established operating standards applicable to all species of animals we market and that can also be applied to our perishable and Private Brand products in the three countries where we operate, and to our production units, most notably:

- prohibiting the use of growth promoters (growth hormones and beta-agonists);
- only using antibiotics for therapeutic purposes, never preventively or to promote growth;
- mandatory stunning of all animals before slaughter¹²⁴;
- prohibiting animal testing in the development of our products¹²⁵;
- banning the use of genetically modified or transgenic additives or ingredients, including cloning techniques, whether plant- or animal-based.

Our Policy on Genetically Modified Organisms¹²⁶ (GMOs) states that companies must:

- cooperate with suppliers to understand the production processes and assess the safety and quality standards implemented;
- regularly carry out laboratory analyses, using independent and accredited entities;
- ensure that suppliers can identify and trace GMOs in the cases where they cannot be replaced;

¹²⁴ Except for certified religious rituals such as *halal* or *kosher* (which account for less than 5% of total sales).

¹²⁵ Except for animal food products (for which sensory tests are performed to assess the level of satisfaction of a specific target population) and also products for controlling or eliminating parasites and/or super-populations that might be sources of contamination or disease (e.g. insects).

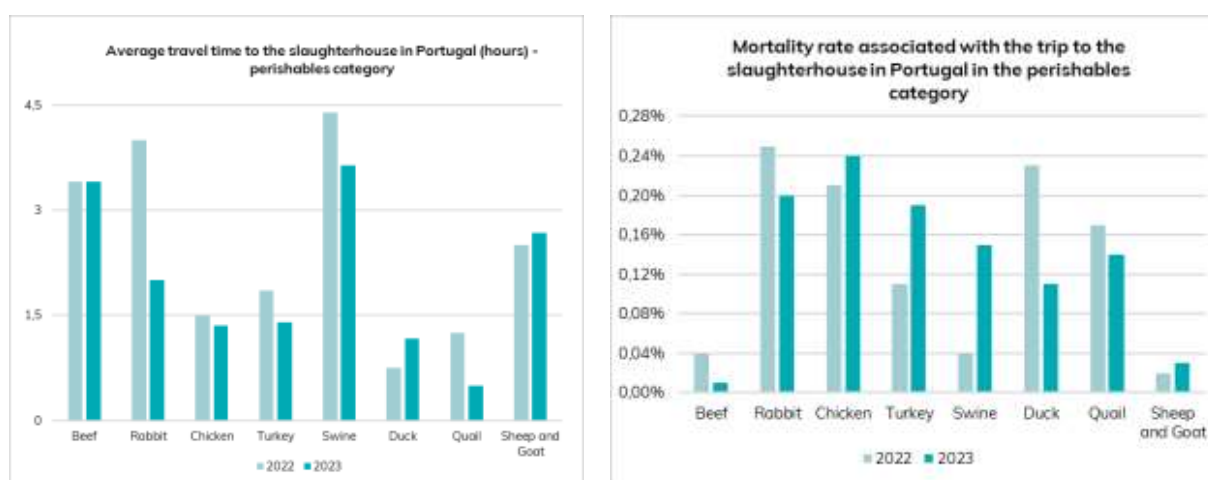
¹²⁶ Part of our Product Quality and Safety Policy, available on our corporate website under the ["Responsibility"](#) section.

- guarantee the consumers' right to information about the presence of GMOs through product labelling¹²⁷.

We regularly carry out laboratory tests¹²⁸ and conduct food safety and quality audits¹²⁹ of suppliers and the slaughterhouses used by our Companies in Portugal, Poland and Colombia to ensure compliance with these principles, complemented by training and awareness-raising initiatives¹³⁰. These topics are also included on the agenda of the Sustainability Committees of each of the Companies. These meetings aim at defining strategies for action and setting performance objectives, the results of which are made public so as to implement opportunities for continuous improvement. For instance, and as a result of the Sustainability Committees, animal welfare criteria were included in the food safety and quality audits of the perishable meat category, and new animal welfare targets for the 2024 to 2026 period¹³¹ were set.

Livestock transport and slaughter practices

In Portugal, we have implemented measures to monitor perishables suppliers by assessing critical indicators to ensure animal welfare. For example, to assess animal transport conditions, we monitor the average duration of transport and the mortality rate during transport.



Since 2021, the average transport time in Portugal has been less than 4.5 hours, below the 8 hours stipulated in law as a recommended maximum limit. With regard to transport conditions, the reduced mortality rate (less than 0.25% in all animals) suggests that the animals are not subjected to excessive levels of discomfort, pain or injury. Our goal is to progressively extend this assessment to the other countries where we have operations.

With regard to the practices used by our perishable suppliers at slaughterhouses in Portugal, all animals were stunned before slaughter and more than 98% of stunning was effective at the first attempt (0.3 p.p. more compared to 2022).

Dairy, fresh egg and meat production practices

In our Private Brand and perishables assortment, we integrate animal-based products and ingredients produced in line with animal welfare practices. We also endeavour to raise awareness on these measures among consumers through the use of product labelling and in-store communication actions, commercial leaflets, websites and social media. Below is a description of some of these initiatives.

¹²⁷ We ensure disclosure in strict compliance with the limit applied by the Group of a maximum of 0.1% (within the method's quantification limit). The limit allowed under European law is 0.9%.

¹²⁸ In 2023, the Group conducted over 1,979 GMO analyses in its Molecular Biology laboratory. For more information on these audits see section 2.3. "Food Safety and Quality" in subchapter 2. "Promoting Good Health through Food" of this chapter.

¹²⁹ For more information on these audits see section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers" of this subchapter.

¹³⁰ For more information on these audits see section 4.2. "Relationship with suppliers", subsection 4.2.2. "Supplier Awareness and Training" of this subchapter.

¹³¹ For more information on these audits see section 8. "Commitments for 2024-2026" in this chapter.

Beef

In 2023, at Pingo Doce we continued to market Private Brand Angus beef with double antibiotic-free production and animal welfare certification (obtained according to the international benchmark Welfare Quality, and bearing the Welfair™ label), as well as organic beef. In the latter case, we ensure compliance with certification criteria such as access to the outdoors, non-GMO feed, and grazing. Together, Angus beef and organic beef accounted for a 13% weight on sales in the perishable beef category.

Chicken

Biedronka continued to sell its 100% nationally produced free-range chicken, raised antibiotic-free and fed with GMO-free feed. The minimum slaughter age is 70 days (higher than the market average of 14 days) and access to the outdoors with a density below 30kg/m² is assured, providing up to ten times more area than that of conventional chickens. Biedronka's assortment also continued to include 100% nationally produced antibiotic-free conventional chicken meat.

At Pingo Doce and Recheio, free-range chickens are 100% raised in Portugal. These chickens have a minimum slaughter age of 81 days and are raised outdoors with a maximum density of 25 kg/m². Both Companies continued to include the Best Farmer's free-range chicken, raised mostly outdoors and with an area per animal 30% larger than conventional methods (equivalent to a maximum density of 25 kg/m²). Production is antibiotic-free and animal-welfare certified, approved according to the Welfair™ protocol for welfare assessment (based on the international benchmark Welfare Quality). Thinning is not practised in these operations. Both free-range and Best Farmer's free-range chickens have access to a natural outdoor environment.

The sale of free-range chicken, animal welfare certified chicken and antibiotic-free chickens at Biedronka, Pingo Doce and Recheio have a 6% weight on the total sales of this perishable category.

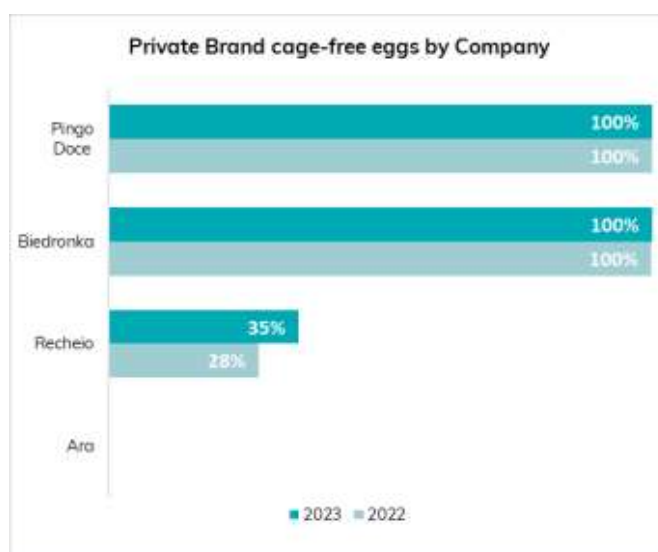
Dairy products

The Pingo Doce fresh milk range upheld the Welfair® label, which attests animal welfare certification according to the Welfare Quality protocol, issued by AENOR. The protocol is built on four basic principles: good feed, good shelter, good health and proper animal behaviour. This certification also ensures that dairy cows are free from tethering and tail docking. More than 90% of the producers who supply Terra Alegre's dairy farm have maintained this certification.

Cage-free chicken eggs

We are committed to ensuring that all Private Brand fresh eggs come from uncaged hens by 2025. Three chicken production systems are accepted: barn, free-range and organic. These systems establish a set of animal welfare criteria and require, for instance, a larger area available per hen, straw bales for the animals to peck at, greater freedom of movement, and perches.

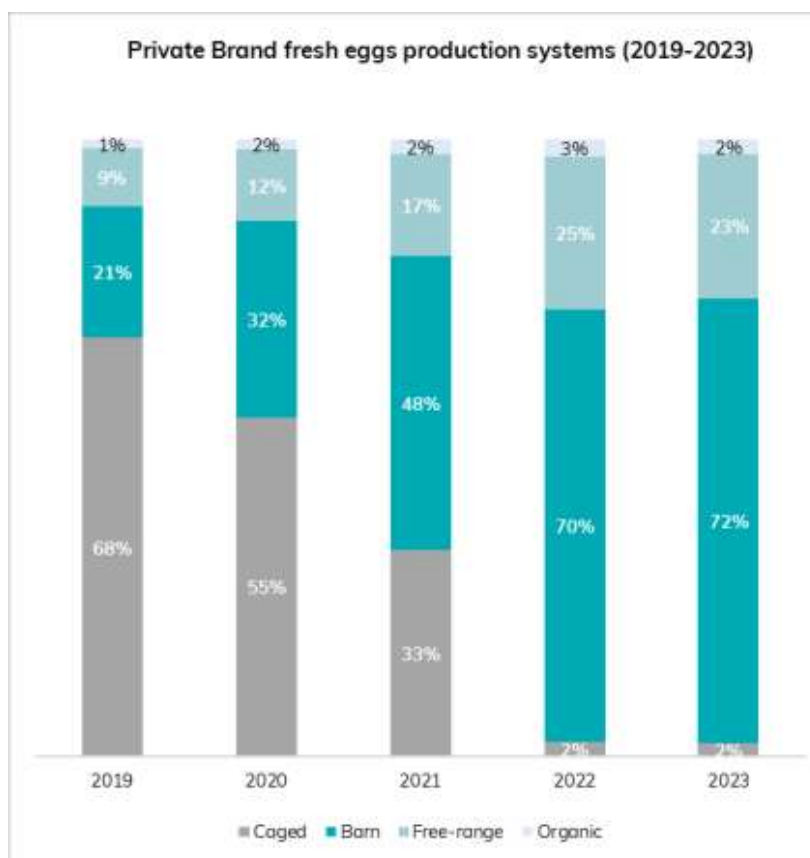
In 2023, 98% of Private Brand fresh eggs (0.4 p.p. more than in 2022) came from uncaged hens. Biedronka¹³² achieved this goal at the end of 2022, just as Pingo Doce had already achieved it in August 2019. With regard to Recheio, 7 p.p. more cage-free eggs were marketed, ending the year with 35% of sales of Private Brand fresh eggs coming from uncaged hens. Ara does not offer Private Brand fresh eggs in its assortment.



¹³² Biedronka extended this goal to its entire fresh egg assortment, which now includes its Private Brand and supplier brand eggs.

To facilitate the transition to the end of the use of cages, the Group's Companies have been working closely with their suppliers. In the case of Private Brand eggs, this includes, for example, identifying new production sites and visits by food safety and quality teams to ensure that producers meet the required criteria. The implementation of alternative production systems to cages also requires time for suppliers to improve their production systems or build new facilities. In these cases, we also give preference to local production, ensuring that more than 95% of the fresh eggs from uncaged hens that we sell in our Private Brands are sourced locally.

Whenever possible, we eliminate the incorporation of fresh eggs from caged hens also into Private Brand products that use eggs as an ingredient. In the case of Biedronka, cage-free eggs have been used in 100% of the Private Brand assortment containing egg as an ingredient since 2022. Pingo Doce and Recheio have also made progress on this commitment, ending the year using cage-free eggs in 61% (10 p.p. more than in 2022) and 39% (4 p.p. more than in 2022) of their Private Brand products that contain egg, respectively.



Practices at Jerónimo Martins Agro-Alimentar (JMA)

JMA is a Group Company specialising in food production to also supply our distribution operations. The Company has four business areas: (i) dairy; (ii) livestock farming (production and fattening of Angus cattle, sheep production, and milk production); (iii) aquaculture (sea bass and sea bream); and (iv) fruit and vegetables (seedless grapes and oranges, both organic, stone fruit and tango mandarin).

Angus cattle are reared by JMA in an area of 6.5 m² or more per animal, with grooved concrete or rubber flooring to prevent the animals from slipping and getting hurt. We also replace straw used for bedding every day to ensure their comfort and well-being.

At the dairy farm, we provide at least one bed per cow and 60 cm of feeding space. Animals have access to automatic massage brushes and ambient music is played to reduce stress, as well as pasture areas. Barns also have automatic cooling systems that activate fans and sprinklers to cool the animals, which have monitoring collars that enable early detection of pathologies through behavioural changes, thus contributing towards a reduction in the use of drugs.

At our dairy farms and Angus production units, we also ensure:

- the vaccination and de-worming of all animals;
- 100% of animals are free of mutilations (e.g., tail docking and dehorning) and have free movements (they are free from chains);
- automatic cooling systems that activate fans for ventilation and to reduce the amount of ammonia in the air;
- mandatory training in animal welfare for all employees in contact with the animals;

- that no electronic shocks, sticks or any system that may hurt the animals are used when moving or handling them.

In sheep production we ensure a minimum area of 0.6 m² per animal, more than the recommended good practice of 0.5 m², and feed based on forage (source of fibre) and concentrate. None of the animals are castrated and they all have freedom of movement.

JMA maintained its certification in the responsible use of antibiotics in its beef production and dairy farm operations. The Welfair™ animal welfare approved certification of these units was also renewed, in accordance with the European Welfare Quality benchmark. Sheep production is also Welfair™ animal welfare certified, based on the AWIN® benchmark.

In the aquaculture of sea bass and sea bream, we ensure the vaccination of all fish that we grow in the open sea with constant currents that guarantee good circulation and water quality. None of the fish are subject to mutilation practices (e.g., cutting of fins) in our aquaculture operations. We use ice-cold water for rapid cooling of body temperature to desensitize the animals during slaughter.

In 2023, JMA increased its financial stake to 25% in Andjford Salmon, a company that has developed an innovative system for sustainable salmon production in Norway.

More information is available on our corporate website, on the “Animal Welfare” page.

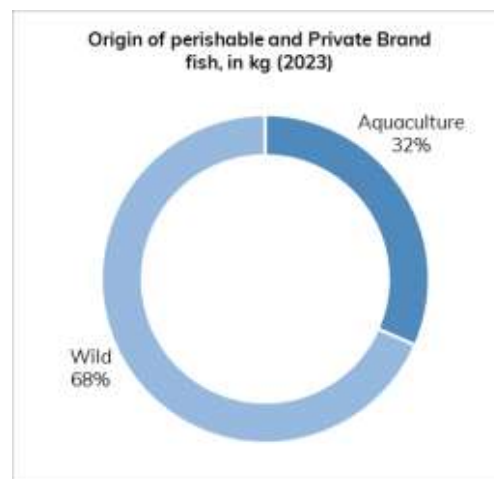
4.3.4. Sustainable fishing

[GRI 304-2; GRI 304-4]

Hand in hand with the fight against plastic pollution and the implementation of good production practices throughout the supply chain, our Sustainable Fishing Strategy also contributes to fighting pollution and the overexploitation of the aquatic environment. Our Companies' commitment to following this strategy ensures that our Private Brand and perishable fish products do not contribute to the overexploitation, depletion or extinction of species¹³³.

In 2023, we remained faithful to our commitment to annually assess the risk level of all species of fish species in the Group's Private Brand and perishable assortments, in a clear reinforcement of self-requirement in relation to the every three year periodicity that was in force until 2021. We sold more than 210 species of fish, continuing to invest in diversifying our assortment as a way of reducing pressure on the most consumed fish species.

The share of wild-caught fish increased slightly compared to 2022 (3 p.p. more). More than 30% of the fish sold in our stores are sourced from aquaculture, a system that helps to reduce pressure on wild fish stocks, particularly on species most sought after by consumers, such as salmon, sea bream, shrimp, trout and sea bass.



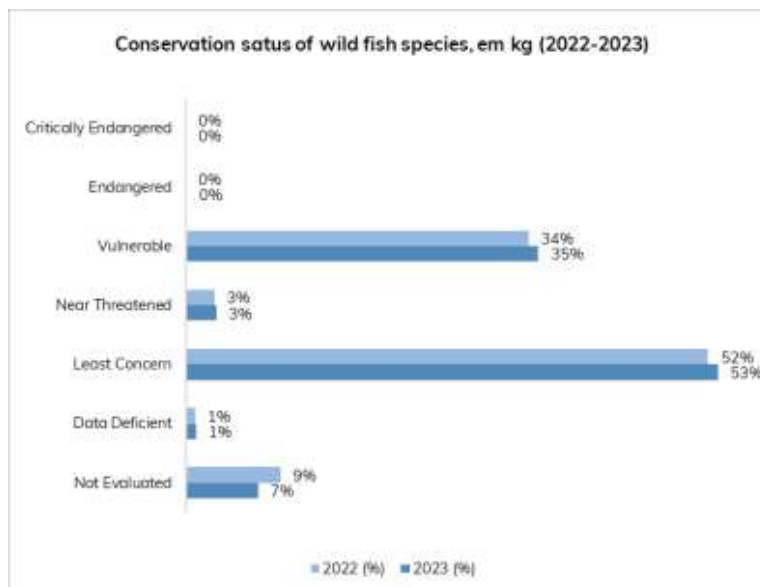
As regards the level of conservation of each of these species, we use IUCN data for wild-caught fish¹³⁴, updated in April 2023. The IUCN categorises the different levels of threat as follows: Vulnerable (low risk), Endangered (medium risk) and Critically Endangered (high risk)¹³⁵. The Not Evaluated, Data Deficient, Least Concern or Near Threatened categories are not considered threatened categories.

¹³³ This commitment is also set out in the Jerónimo Martins Sustainable Sourcing Policy, available on our corporate website on the “[Sourcing Responsibly](#)” and “[Sustainable Fishing](#)” pages.

¹³⁴ Assessment is carried out using 2023 data from the IUCN Red List of Threatened Species, accessed through the Integrated Biodiversity Assessment Tool (IBAT) (<http://www.ibat-alliance.org>). This data is provided by BirdLife International, Conservation International, IUCN and UNEP-WCMC.

¹³⁵ For the purposes of this analysis, the ‘Extinct in the Wild’ category is not considered since the species analysed are caught in the wild.

In 2023, 35% of wild-caught fish in our Private Brands and perishables were classified as 'Vulnerable' (representing the lowest level of risk) and more than 55% of our wild fish purchases do not present a conservation risk ('Near Threatened' and 'Least Concern' categories). One flounder species, *Hippoglossoides platessoides*, fell under the 'Endangered' category, representing less than 0.1% of total purchases (in kg). However, this species was purchased before the IUCN updated its conservation status, so it is deemed to be in full compliance with our Sustainable Fishing Strategy. No purchases of species considered to be 'Critically Endangered' were made.



The table below depicts the level of compliance with the commitments at each of the three levels of conservation risk¹³⁶.

IUCN Red List category	Commitment	Compliance in 2023
Critically Endangered	Ban the purchase and sale of species classified at this level of risk and for which there are no specific extraordinary permits or whose aquaculture production is not ensured across all stages of its life cycle. Only the European eel (<i>Anguilla anguilla</i>) ¹³⁷ falls into this risk category. It has not been marketed in our stores since 2016. In the assessment carried out in 2022, two other commercial species were identified under this level of risk: the Siberian sturgeon (<i>Acipenser baerii</i>) and the school shark (<i>Galeorhinus galeus</i>). In 2023, only the species <i>Acipenser baerii</i> was marketed, and we ensured aquaculture production for its entire life cycle.	100%
Endangered	Ban the marketing of species classified at this level of risk whenever they are not 100% obtained from aquaculture and/or from sustainably managed stocks and/or that do not have a certificate of sustainability (e.g. MSC or ASC). In 2023, we identified seven species falling under this category, to which we applied the foregoing measure: shortfin mako (<i>Isurus oxyrinchus</i>); striped catfish (<i>Pangasianodon hypophthalmus</i>) ¹³⁸ ; smooth-hound (<i>Mustelus mustelus</i>); black hake (<i>Merluccius senegalensis</i>); undulate ray (<i>Raja undulata</i>), sandy ray (<i>Raja Circularis</i>) and American plaice (<i>Hippoglossoides platessoides</i>) ¹³⁹ .	100%
Vulnerable	Limit promotional activities with species that are classified as 'Vulnerable' whenever they are not obtained from aquaculture and/or from sustainably managed stocks and/or that do not have a certificate of sustainability (e.g., MSC or ASC). In the 2023 assessment, we identified 20 species in this risk category, for which we limited promotional activities.	100%

In 2023, the codfish stocks in the coastal area of the Norwegian Sea, Spitzberg and Bear Island (FAO 27.2) and Atlantic bigeye tuna stocks remained unchanged compared to 2022. Changes in these stocks must continue to be monitored and the stock management plan complied with in the coming years.

¹³⁶ More information at www.iucn.org.

¹³⁷ Although the European eel is produced from aquaculture, these production systems rely on the collection of "young" specimens (glass eels) from natural environments, which puts pressure on wild populations.

¹³⁸ 100% from aquaculture.

¹³⁹ In 2023, the conservation risk level of the species *Hippoglossoides platessoides* (American plaice) was revised from not threatened ('Least concern') to medium risk ('Endangered'). This revision was included in the new 2023 Service Information and the quantities marketed in 2023 relate to the supply of the quantities agreed with suppliers in 2022, when this species was classified as 'Least Concern'. As such, the service instruction was complied with.

4.3.5. Certified products

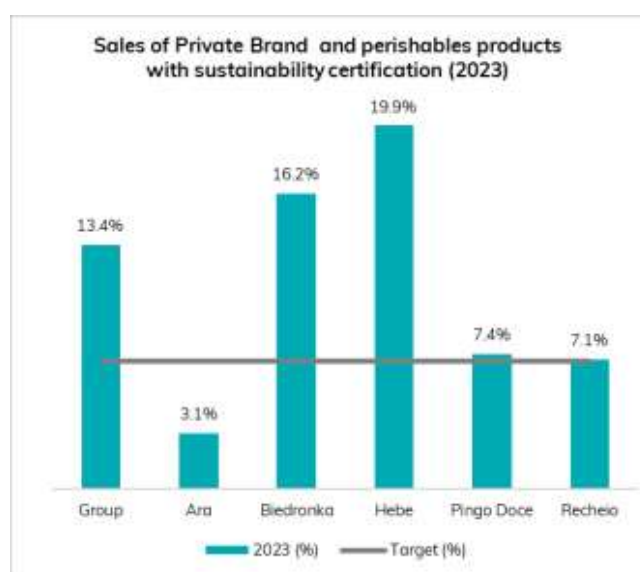
[GRI 417-1]

As a complement to the initiatives carried out with our suppliers, we encourage the adoption of sustainability certification. These systems follow a benchmark with environmental and/or social requirements that are verified by external entities and can cover one or more ingredients, the product itself and/or the packaging thereof. This certification ensures that good environmental practices are implemented in the value chain (guaranteeing that there has been no deforestation or conversion of high conservation value ecosystems, or that production processes to mitigate pollution are best in class) and/or that human rights principles are respected, confirming, for instance, that there is no child labour or forced labour, or that fair payment is made to the producer. Specific symbols and labelling are also used at the point of sale to facilitate the communication of these attributes to consumers, raising their awareness and encouraging them to opt for certified products.

Our goal is to ensure that at least 7% of sales of perishables and Private Brand products and/or packaging is sustainably certified and that such certification is communicated at the point of sale. In 2023, 13.4% of the sales of products in these categories came from products and/or packaging with sustainability certification (5 p.p. more than in 2022, the largest annual increase recorded to date).

A total of 1,494 references were certified under these systems¹⁴⁰ in 2023, an increase of more than 65% compared to 2022.

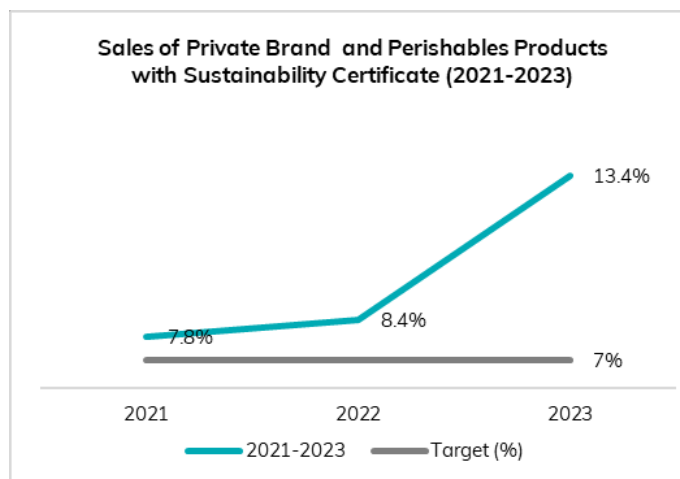
Many certification systems are associated with paper fibres from sustainably managed forests (FSC®, PEFC or SFI), the organic production of food products, and the OEKO-TEX Made in Green certification of the textiles we market. These systems are related to the adoption of good agricultural and industrial production practices and ensure good labour practices.



We thus ended the 2021-2023 cycle with the sale of Private Brand products and perishables with sustainability certification accounting for sales 6.4 p.p. above the 7% target previously set. This increase results, above all, from the efforts of our teams to promote sustainability practices, both by identifying new suppliers that have already adopted them, and by encouraging existing suppliers to adopt them, remembering the importance of ensuring access for the vast majority of our consumers to products with these characteristics, ensuring their democratization.

¹⁴⁰ Detailed information about sustainability certified products by certification type and Company is available on our corporate website on the "[Certified Products](#)" page.

Certification of these products implies the adoption of internal management practices and the identification of suppliers along the supply chain who can satisfy the requirements of these systems. To this end, we have established an ongoing and close working relationship with our suppliers. As a result of these efforts, 440 new certified sustainable products were launched in 2023. Around 85% of the suppliers who supply us with these products have maintained their relationship with our Companies since 2021.



5. Supporting Surrounding Communities

5.1. Introduction

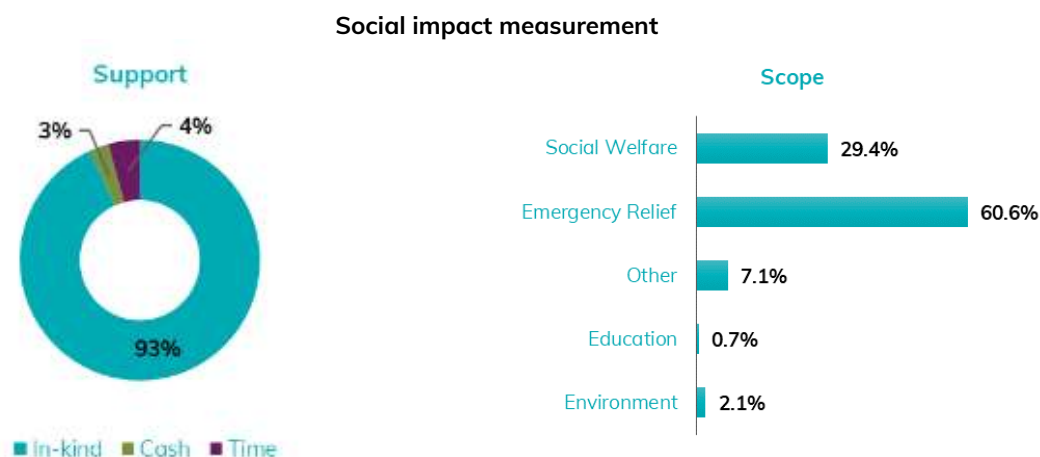
We are an active agent in building a society with less inequalities, and it is through our network of more than 5,700 proximity stores, we are able to reach the most vulnerable groups in society: the elderly, children and young people in need. We do so, in accordance with our Policy on Supporting Surrounding Communities¹⁴¹, by supporting institutions and projects that help fighting hunger and malnutrition, and that work towards breaking cycles of poverty and social exclusion. We also support projects that promote healthy eating habits and lifestyles. The consolidation of reading habits and incentives for projects oriented towards environmental preservation, entrepreneurship, and citizenship as other relevant areas of our social intervention.

5.2. Managing the Policy on Supporting Surrounding Communities

[GRI 413-1]

The initiatives we support and/or promote are monitored and assessed as to the impact they have. We strive to ensure that resources are allocated to projects that reach the greatest possible number of people and/or generate the greatest and best outcome.

Besides carrying out follow-up visits to institutions of whom we have initiated ongoing cooperation agreements to perform *in loco* quality assurance on infrastructures and services provided to the people supported, we measure whether and how the desired social changes have occurred by applying the criteria of the [Business for Societal Impact](#) (B4SI) methodology¹⁴². Based on these criteria, and applying the methodology – for reasons of minimum materiality – to each of the institutions we support annually with a value of at least six thousand euros, we estimate that around 45.5 million euros¹⁴³ allocated in 2023 to 220 organisations positively impacted more than 2.2 million people. Support was mostly in the form of in-kind donations and focused on improving social well-being.



The total percentage may not correspond to 100% due to the rounding up of each item.

¹⁴¹ The [Policy on Supporting Surrounding Communities](#) is available on our corporate website on the [Supporting Surrounding Communities](#) page.

¹⁴² The global report on the key indicators relating to community support, based on the B4SI model, is available on our corporate website on the [Supporting Surrounding Communities](#) page, and is verified by an external and independent entity.

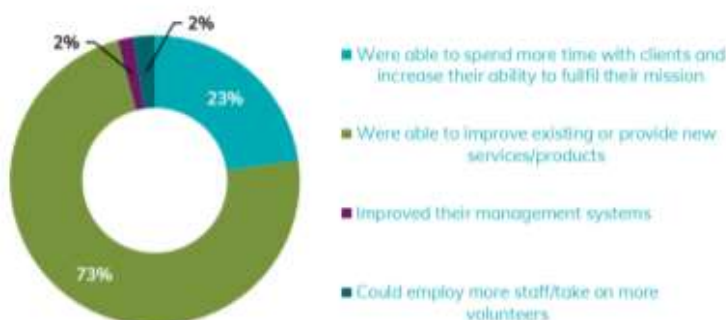
¹⁴³ This value refers to the activities/projects measured with the institutions and beneficiaries thereof supported by the various Group Companies and which have a minimum level from which significant social impact data can be considered. It does not, therefore, correspond to the total amount of support offered by Jerónimo Martins.

Impacts on Beneficiaries



As in previous years, the majority of beneficiaries surveyed by the institutions that support people in need every day (87.5%) reported positive impacts in their quality of life. These institutions also report the support provided has enabled them to offer or improve their services.

Benefits for Charities



We also seek to train people in socially vulnerable situations, to reinforce their probabilities to succeed in the labour market. In 2023, 380 of employees in Portugal and Poland took part in on-the-job training programmes, resulting in more than 84 thousand hours of mentoring corresponding to a value over two million euros¹⁴⁴.

5.3. Direct support

[GRI 203-1]

In 2023, we provided more than 87million euros in direct support to more than 2,100 organisations. The around 6% increase vs. 2022 follows the trend of increasing the support offered in recent years and is justified by the need to respond to the growing context of economic and social difficulties.

¹⁴⁴ In 2022 we reviewed the methodology associated with the internship programmes considered in the social impact assessment.

Direct support (euros)	2023	2022	Δ 2023/2022
Biedronka*	63,972,697	55,558,681	+15.1%
Hebe	30,249	54,209	-44.2%
Holding (JMH)	2,904,975	10,671,257	-72.8%
Pingo Doce	17,193,702	13,489,858	+27.5%
Lidosol	937,331	709,008	+32.2%
Recheio Cash & Carry	825,042	532,014	+55.1%
Recheio Masterchef	299,485	238,493	+25.6%
João Gomes Camacho	8,198	2,555	+220.8%
Jeronymo and Hussel	13,282	14,562	-8.8%
Jerónimo Martins Agro-Alimentar	23,125	118,659	-80.5%
Ara	863,773	801,876	+7.7%
Total	87,071,858	82,191,172	+5.9%

* Includes the monetary contribution to the Biedronka Foundation, amounting to more than 20.6 million euros (around 93.8 million złoty), resulting from the allocation of the results of the founding company, Jeronimo Martins Polska (Biedronka), approved by the General Meeting. The activities and financial reporting of the Biedronka Foundation are independent from Biedronka.

Food surplus that meets food safety standards but which cannot be sold, are donated to social welfare institutions, guaranteeing that it reaches people in situations of socioeconomic vulnerability. This practice, common to all Companies, enables products to fulfil their primary mission: to feed people. In 2023, we donated approximately 19,300 tonnes¹⁴⁵ of food, 12% less than in 2022. This decrease is explained by the growth in the "markdown" programme (selling products with huge discounts) to maximise the sale of products approaching their sell-by date at Biedronka, which led to fewer products available for donation.

Food donations (tonnes)	2023	2022	Δ 2023/2022
Biedronka	13,004	15,299	-15.0%
Pingo Doce	5,301	5,879	-9.8%
Recheio	332	290	+14.5%
Ara	625	472	+32.4%
Total	19,262	21,940	-12.2%

Corporate areas

The Group's holding supported 75 entities, five more than in 2022, corresponding to over 2.9 million euros. Most of these entities (55%) focus on social work. Other projects were also supported, namely covering structural topics such as education, environmental protection¹⁴⁶ and culture. We continue to provide regular support to 21 institutions, most of which we have supported for more than a decade. However, the amount of support fell by more than 70% compared to 2022, given the last year extraordinary support of 5 million euros aimed at the Ukrainian refugees who fled their country after Russia invaded Ukraine.

Most notably among the continued support provided is the investment of 40,000 euros in 19 social scholarships to students in Portuguese schools from disadvantaged socioeconomic backgrounds, currently being supported by EPIS – Empresários pela Inclusão Social (Businessmen for Social Inclusion), an organisation we are members of and that we have been supporting since its establishment in 2006. In the "Sustainability and Active Citizenship" category, five scholarships were awarded to students and their 3rd cycle schools, acknowledging the merit and feasibility of projects to raise awareness, mobilise and transform behaviour and practices at school and/or in the education communities, in line with the United Nations Sustainable Development Goals and the strategic pillars of the Group's Corporate Responsibility. Another 14 scholarships, awarded in the second edition of the special category "Jerónimo Martins

¹⁴⁵ Values calculated internally in accordance with proxies resulting from implementing the Food Loss and Waste Protocol, a methodology devised by the World Resources Institute and various stakeholders to be able to consistently calculate and report food waste and loss in the supply chain.

¹⁴⁶ For more information, see subchapter 3. "Respecting the Environment".

Academic Merit", aim at supporting students who have achieved good results in secondary education, bachelor's and master's degrees who wish to continue their studies.

Biedronka

Biedronka channelled approximately 64 million euros to support social campaigns and projects¹⁴⁷, a 15% increase compared to 2022. More than 650 institutions benefited from in-kind donations and monetary support.

Surplus food donations exceeded 13,000 tonnes¹⁴⁸, 15% less than in 2022, as explained above by the success of the programme to sell products approaching their sell-by date. 2,701 stores were involved in these donations (over 75% of the Company's store network), close to what happened in 2022, when the food surplus donation programme was implemented in 2,550 stores, thus achieving the commitment of involving at least 70% of stores in food donations in the period between 2021 and 2023. Among the 155 institutions that benefited, the Federation of Polish Food Banks, Caritas and Mar-Kot association were the most relevant.

Regarding healthy eating habits, Biedronka was the main sponsor of the 30th and 31st editions of the Olimpiada Zdrowia PCK z Biedronką (Polish Red Cross and Biedronka Health Olympics), with the approval of the Ministry of Education. In the 30th edition, 17,894 students from 1,311 schools took part, and in the 31st edition there were 16,348 students, from 1,150 schools. These Olympics consist of tests taken by young people and the presentation of projects to promote healthier eating habits and lifestyles in their communities. The winners will be able to study at the nutrition faculties of the Medical University of Lodz or the University of Opole, both honorary sponsors of the initiative, after finishing secondary school, regardless of their final exam score. Biedronka offered a total of 45,000 euros to support the 30th edition and the expected value of more than 50,000 euros to support the 31st edition will be available in 2024.

In 2023, the monetary contribution to the Biedronka Foundation exceeded 20.6 million euros, mostly used to provide food support to vulnerable senior citizens – the Foundation's primary mission.

Hebe

Hebe's responsibility strategy focuses on supporting young women, namely through feminine entrepreneurship and supporting young women living in orphanages in the transition to a more independent life. In 2023, seven organisations received direct support from the Company, mainly through the donation of cosmetic and personal hygiene products, valued in the amount of more than 30,000 euros.

Pingo Doce

In 2023, the Company responded to the request of more than 1,350 charities¹⁴⁹ operating in the surrounding areas of its stores. In-kind donations, accounted at cost price, and monetary donations (which includes fixed support, gift cards and the sponsorship of environmental conservation projects), surpassed 18 million euros¹⁵⁰, 28% more than in 2022.

Food donations from stores surplus totalised 5,301 tonnes, 9.8% less than in 2022, explained by the increase in markdown sales, the same that happened in Biedronka¹⁵¹. These donations reached over 520 institutions and are estimated to have impacted more than 100,000 people.

¹⁴⁷ Biedronka's annual responsibility reports are available at <https://csr.biedronka.pl/>.

¹⁴⁸ Amounts calculated internally based on proxies resulting from applying the Food Loss & Waste Protocol, a methodology developed by the World Resources Institute and several stakeholders to consistently quantify and report food loss and waste in the supply chain.

¹⁴⁹ Pingo Doce's Responsibility Policy is available at www.pingodoce.pt/responsabilidade.

¹⁵⁰ Includes Lidosol.

¹⁵¹ For more information, see subchapter 3. "Respecting the Environment".



Bairro Feliz (Happy Neighbourhood) is a programme that provides financial support to the causes proposed by the entities and residents of the neighbourhoods where Pingo Doce stores are located, and donates up to 1,000 euros to the causes most voted for by customers.

The 2023 edition, the third held nationwide, received 2,894 entries mostly from local institutions (91%), with the remaining 9% submitted by residents. After the public vote, Pingo Doce awarded more than 422,000 euros to the most voted project in each store. 59% of the projects focus on social inclusion and 30% on education. It is estimated that more than 15,200 seniors and 23,800 children have been impacted by the winning projects of the 2023 Bairro Feliz edition.

World Youth Day 2023

Pingo Doce was the official food partner of World Youth Day (WYD), an international celebration held in Lisbon at the beginning of August 2023. The event symbolises many of the values that are intrinsic to the Group, due to the energy it always summons and the mobilisation for sharing and inclusion. More than 2.5 million euros worth of food was donated and more than 715,000 euros in direct monetary support.

As the event's food partner, Pingo Doce served its fresh food at the main WYD venues and helped prepare the kits for registered pilgrims, also serving other meal kits. In some stores, closer to the main geographical points of the event, stocks of the most sought-after products were reinforced, and opening hours extended. Sustainability played a key role, with the ECO filtered water bottle becoming part of pilgrims kits (350,000 of these reusable bottles were distributed).

During the first days of August, the tents set up by Pingo Doce took over four strategic locations in Lisbon, where around 190,000 pilgrim kits were distributed, and more than 22,000 meals sold. At the Vigil, which was attended by Pope Francis and was the last event of the WYD, a huge logistic operation was set up with 89 galleys to distribute 400,000 meal kits.

This very special week for Pingo Doce involved the participation of 329 volunteers from the Group's head offices in Portugal.

Recheio

The Company donated more than 1.1 million euros¹⁵² in in-kind and monetary support, 47% more than in 2022. Recheio supported 181 organisations, 21 fewer than the previous year. A total of 332 tonnes of food¹⁵³ were donated, 15% more than in 2022.

Jerónimo Martins Agro-Alimentar

The various JMA companies have allocated more than 23,000 euros in support to eight socially orientated institutions located in the areas surrounding the production units, particularly in the region of Portalegre (Alto Alentejo, close to the Spanish border), where the Terra Alegre dairy factory is located.

¹⁵² Includes Recheio Masterchef and João Gomes Camacho.

¹⁵³ Values calculated internally in accordance with proxies resulting from implementing the Food Loss and Waste Protocol, a methodology devised by the World Resources Institute and various stakeholders to be able to consistently calculate and report food waste and loss in the supply chain.

Ara

Renewing its commitment to supporting Colombian low-income families, the Company invested around 863.000 euros in social support projects, 8% more than in 2022. The 11 organisations that benefited from the investment estimate that more than 38,000 people received support as a result thereof in 2023.

Institutions such as [Asociación de Bancos de Alimentos de Colombia](#) (Colombian Food Banks Association), which brings together 24 food banks and has been supported by Ara since the start of its operation in the country in 2013, and [Fundación Alimentar Colombia](#), whose mission is to eliminate child malnutrition in the country, received most of the surpluses donated by 302 stores and 9 distribution centres (625 tonnes of food, 32% more than in 2022).

A new partnership, also with ABACO, for the promotion of the "Desayunos Saludables" (Healthy Breakfasts) programme began in June and ran until December, aimed to support 20% of the recommended daily nutritional needs of 920 children in Medellín, Cúcuta, Riohacha and Santa Marta, through food packs for breakfast consisting of 80 grams of fruit and 30 grams of bread or cereals. 15 tonnes of food were donated under this program.



Support was also provided to institutions that help young single mothers and their children, very low-income families, and homeless young people, such as [Fundación A La Rueda Rueda](#) and [Fundación Malabareando las Calles](#).

The partnership between Jerónimo Martins Colombia, Caritas Polska and Caritas Colombia to provide humanitarian aid to vulnerable populations in Soacha, close to Bogotá, and Villa del Rosario and Cúcuta, two villages in the Norte de Santander region bordering Venezuela¹⁵⁴, continued for the fourth consecutive year. More than 3,370 baskets containing basic food products (tuna, sugar, rice and other cereals) and non-food products (soap and household cleaning products) were donated, together with vouchers to exchange for food and hygiene products. Around 11,000 people from more than 2,190 families benefited from this initiative. Over the course of this three-year partnership, nearly 600,000 euros have been invested, around 200,000 euros each year, and more than 30,000 people have received support.

5.4. Other direct support

We establish partnerships with different institutions to identify and respond to social cohesion challenges in areas such as healthy eating, promoting reading habits, and social inclusion¹⁵⁵.

Volunteering and internal campaigns

In Portugal, 412 employees participated in volunteer initiatives, donating around 2,235 hours of their time¹⁵⁶. Although the number of people involved decreased 30% compared to the previous year, volunteer hours increased 231% as a result of World Youth Day, which took place in Lisbon in August (see feature box on WYD). We invited our employees to participate in different volunteer activities to assist in the logistics and the food safety of the products available to pilgrims. A total of 329 employees participated in actions to help the event, offering a total of 1,515 volunteer hours.

Other volunteering initiatives included "Voluntários Clientes 70+" (70+ Customer Volunteers), a programme created in 2020 during the Covid-19 lockdowns to help elderly customers do their shopping and delivering their purchases to their homes. This programme was continued in 2023, supporting mostly customers with reduced mobility, digital illiteracy and no family or network support. Since the programme was launched,

¹⁵⁴ In June 2022, the Statistics Office of Colombia published the results of the "Pulse of Migration" study on Venezuelan migration in Colombia. The results revealed that 7% of the population experienced violent events crossing the border, such as theft, bribery, abuse by representatives of Venezuelan and Colombian institutions, and physical assault.

¹⁵⁵ To learn about other direct support initiatives, visit the [Supporting Surrounding Communities](#) page on our corporate website.

¹⁵⁶ Only volunteer hours during working hours are considered. To learn more about these and other volunteer initiatives and internal campaigns, visit the [Supporting Surrounding Communities](#) page on our corporate website.

233 volunteers went shopping for more than 370 customers, making over 4,200 deliveries (more than 111,000 products).

Junior Achievement Portugal is a non-profit organisation whose mission is to inspire and prepare children and young people for the future. Activities are focused on three pillars (entrepreneurship and citizenship, financial literacy, employability skills) and our volunteers collaborated with six schools and impacted 282 pupils, in a total of 114 volunteering hours.

We again welcomed four trainees from the Girl Move Association, an initiative aimed at training and empowering young Mozambican women to become agents of development in their communities. The Girl Movers spent a month in Portugal and in the first week they visited various facilities to learn about our value chain, followed by an internship lasting three weeks with eight tutors in their areas of interest. An additional 32 employees also offered their time to teach the trainees. These 40 volunteers devoted 584 hours to the initiative.

Although EPIS - Empresários pela Inclusão Social (Entrepreneurs for Social Inclusion) is an association focused primarily on supporting young students, particularly those from vulnerable backgrounds, to promote their success at school, the quality of education and training systems, the employability and integration, it also runs other volunteer programmes with companies. In 2023 we participated in the EPIS Volunteers' Meeting at the Monsanto Forest Park in Lisbon with four volunteers. We helped collect 3.7 tonnes of ceramic waste and more than 2,000 litres of plastic, glass and paper waste. We also helped monitoring invasive species – acacias and pittosporum – and building an insect hotel.

As in 2022, we joined Portugal Chama, a campaign by the Portuguese Agency for the Integrated Management of Forest Fires, aimed at raising public awareness, especially in areas most at risk of fire, of the importance of prevention during the hottest months of the year. With the same goal of fire prevention, Pingo Doce and Recheio promoted the National Road Safety Authority's "O Melhor Presente É Estar Presente" (The Best Gift Is To Be Present) campaign in their stores, in leaflets and on social media, calling for safe driving on roads, particularly during the festive season, when there is more traffic.

In Colombia, four volunteering sessions were held with 115 employees devoting 30 hours of their time. Most noteworthy are the support for the building of a house for a vulnerable family in Bogotá, the planting of 40 flowers and 80 trees in a forest reserve in the city of Bogotá, in partnership with the [Biblioseo Foundation](#) and the preparation of 600 basic food baskets at the Bogotá Food Bank for people in vulnerable situations.

Promoting healthy eating habits and lifestyles

Since 2016, and in Portugal, we have sponsored the Eco-Schools [Alimentação Saudável e Sustentável](#) (Healthy and Sustainable Food) programme, promoted by ABAE – European Blue Flag Association. The programme raises awareness among students on issues such as eating habits, nutrition, and the sustainability of agrifood production. In the 2022/2023 edition, 284 entries were submitted by 348 schools across the country. The works submitted tackled challenges such as:

- making people aware of the importance of more sustainable food choices, prioritising the consumption of seasonal and, where possible, organically grown local fruit and vegetables;
- involving families and guardians in the preparation of healthy, sustainable, nutritious and varied lunch boxes;
- reusing the discarded edible parts of food, sharing recipes that make use of leftover food;
- creating complete menus, using local and seasonal ingredients, that can be implemented in school canteens;
- promoting the Mediterranean Diet through artistic and digital expression.

Promoting literature and reading habits

Promoting family reading habits from an early age is a way of developing children's literacy and contributing to more informed and prepared societies. To this end, and besides selling books at affordable prices, Pingo Doce and Biedronka hold children's literature competitions that foster the emergence of new authors and illustrators. The winners of the two stages of the competition – writing and illustration – are guaranteed publication of their work and that the book is sold exclusively in each of the two banners' stores. Each winner in each of the stages, both in Portugal and in Poland, receives a monetary prize of 25,000 euros.

In 2023, a total of 3,692 entries for the writing stage and 846 for the illustration stage were received in the tenth edition of the [Pingo Doce Children's Literature Prize](#). More than 2,100 copies of *O Livro que Não Sabia o que Queria Ser* (The Book That Didn't Know What It Wanted to Be), by Márcio Martins (text) and Cláudia Abrantes (illustration), were sold in 2023.



[Piórko](#) (Biedronka Children's Literature Prize) has been sponsored by the Polish Children's Ombudsman since the first edition. The ninth edition received over 2,130 entries for the writing stage. *Sernik z Kamieniami* (Cheesecake with Stones) by Joanna Czarny won the contest and inspired more than 760 illustrators who submitted entries for the second stage of the prize, which was won by Aleksandra Lipka. Since the initiative was launched in 2015, more than 560,000 copies of the winning books have been sold, with the winning book of the 2023 edition selling over 12,000 copies during the year.

In Portugal, in addition to its habitual presence at the Lisbon and Porto Book Fairs, Pingo Doce took its pavilions to the first edition of the Loures Book Festival (a municipality north of Lisbon), the Tavira Fair (Algarve), and the first edition of the Braga Literary Festival. At these events, open to the general public and children, exclusive children's books were sold and reading, and autograph sessions were held with the winners of the Pingo Doce Children's Literature Prize.

Around 70 exclusive books were also delivered to the libraries of the schools in Porto de Mós (Leiria district), which are attended by more than 2,500 children. During Reading Week, which is part of the National Reading Plan, Pingo Doce employees organised book reading sessions for the pupils of these schools. Over 140 books were also donated to the University of Beira Interior and the Loures Parish Council.

Promoting social inclusion and entrepreneurship

Biedronka has been the main sponsor of the Nadzieja Na Mundial Association (Hope for Mundial) since 2018. The association supports the development of children in institutions, helping them to socialise through sport and holding football tournaments with other children and young people from Poland, other European countries and the rest of the world. In 2023, and for the first time since 2020, the World Cup was held again, which saw more than 200 young people up to the age of 17, from countries such as Portugal, Jordan, Thailand and Madagascar, travel to Warsaw to play football, win prizes, socialise and enjoy attractions such as the "Biedronka Zone", with fitness tests and other competitions. Biedronka invested more than 140,000 euros in the event.

To celebrate birth in Poland, Biedronka offered more than 38,000 packs of products to children born in the country and registered on the Dada Club [website](#) (the Company's Private Brand range of hygiene and childcare products and market leader in the nappy segment).

In 2021, Biedronka was the first retailer in Poland to launch a programme dedicated to fighting period poverty¹⁵⁷, the "Together We'll Start a Period of Change". Biedronka committed to supporting the project

¹⁵⁷According to a [study](#) conducted by the Kulczyk Foundation, one out of five women in Poland have difficulty buying suitable hygiene products and 40% of women with financial difficulties were forced to stop buying hygiene products.

until 2023, providing more than 3.5 million Private Brand Femina tampons and pads to Okresowa Koalicja e Akcja Menstruacja. In 2023, around 45,000 euros worth of products were donated.

Hebe continued its involvement in the initiative “Discover yourself with Hebe”, in partnership with the One Day Foundation, aimed at promoting the social and professional inclusion of young adults who enter working life after ageing out of orphanages. The 13 participants worked in 12 Hebe stores for two months. Hebe also donated nearly 7,700 euros to the third edition of the [TOP Women in e-business](#) programme created by [Fundacja Kobiety E-Biznesu](#) (Foundation for Women in E-Business).

Ara maintained the support programme for low-income mothers with the distribution of welcome kits for their newborns. With the initial goal of supporting 1,500 families per year, the project was implemented in hospitals with the highest number of deliveries in six Colombian cities. More than 5,100 kits were offered containing nappies, shampoo, soaps and other essential products from the Bubu Private Brand range specialising in baby care, and also a micellar water and sanitary pads for the mothers. 10,344 mothers and new-born babies were impacted.

In the year, Ara resumed its “Madres Comunitárias” (Community Mothers) programme, developed with Instituto Colombiano de Bienestar Familiar (ICBF - Colombian Institute for Family Wellbeing), to donate food for the 243 nannies who look after 2,430 children (an average of ten children per nanny) in the municipalities with the highest malnutrition rates in the country: La Guajira, Chocó, Norte de Santander, Nariño and Cauca. Support was provided in the form of gift cards worth around 38,000 euros.

5.5. Indirect support

[GRI 203-2]

We regularly take part in campaigns for collecting food and other items, and in fundraising initiatives to support charitable organisations.

Portugal

Pingo Doce held 20 campaigns to sell vouchers that could be redeemed for food and other products, as well as campaigns to raise funds and sell items made by charities to help 15 institutions that support people in different social emergency situations and those working with animals. These institutions include Operação Nariz Vermelho (Operation Red Nose), comprising professional clowns who visit hospitalised children, Portuguese Caritas, the Portuguese Red Cross and Animas - Associação Portuguesa para a Intervenção com Animais de Ajuda Social (Portuguese Association for Intervention with Social Support Animals), an institution that provides service, therapy and assistance dogs. Portuguese Food Bank and CASA – Centro de Apoio ao Sem Abrigo (Support Centre for the Homeless) once again held campaigns in Pingo Doce stores, collecting around 80,000 vouchers (the equivalent to more than 55 tonnes of food) and over 1,000 tonnes of food donated by customers. In all, Pingo Doce's customers donated an equivalent of 596,000 euros, 7% more than in 2022.



To support the financial sustainability of third sector organisations and to foster social entrepreneurship, Pingo Doce sells products produced by institutions that are dedicated to fighting social exclusion. Since 2011 that we have been supporting CEERDL – Centro de Educação Especial Rainha Dona Leonor, a cooperative that helps over 500 people with a disability or mental illness. In 2023, Pingo Doce bought about 41,000 lily bouquets, which accounts for around 25% of the cooperative's flower farming annual revenue. This successful partnership has led to an increase in production which, in turn, has helped to improve social services and the integration of people with disabilities in the job market. At the end of the year, CEERDL had 15 employees with disabilities.

Poland

Biedronka carried out several food collection campaigns among customers for people in need. More than 487 tonnes of products were collected, 35% more than in 2022.

Caritas Polska was present at more than 850 Biedronka stores to collect food, and the "Yes, I Help" campaign collected over 115 tonnes of food, which was used to offer Easter meals to families in greater need. At Christmas, a similar campaign was held in 730 stores, with 180 tonnes of food collected from the Company's customers.

The Federation of Polish Food Banks also organised food drives over Easter and Christmas. In March, under the theme "Easter with Dignity, Not with Hunger", more than 490 stores collected over 57 tonnes of food from their customers and, in November, during the "Christmas that's Worth It, Not with Hunger" campaign, over 910 stores collect 118 tonnes of food.



As in the previous year, in 2023 Stowarzyszenie Wiosna (Spring Association) launched the [Szlachetna Paczka](#) (Noble Gift) project for vulnerable people. The baskets of food, personal hygiene products, small electronic appliances, clothes and toys, valued at 23,000 euros, were prepared by more than 660 volunteers from Biedronka, in 25 teams from stores, distribution centres and offices, and were donated to 27 families. At Christmas, the association held its usual "Magnetic Attracts Kindness" campaign with the help of 12,000 volunteers. The proceeds from the sale of Private Brand Magnetic chocolates were distributed to more than 17,000 families in situations of economic vulnerability. Support from Biedronka's customers saw more than 88,000 euros donated to the association.

Biedronka became the main sponsor of the 31st final of Wielka Orkiestra Świątecznej Pomocy - WOŚP (Great Orchestra of Christmas Charity), the largest charity event in Poland, held in January 2023. Through the sale of official merchandising and the collection of donations from customers across the country, more than 1.6 million euros were raised, used to purchase and donate equipment for the diagnosis of sepsis, an infectious disease, to paediatric hospitals.



Hebe provided around 20,000 euros in indirect support, in partnership with make-up and cosmetic products suppliers, that were donated to institutions that support women, teens and orphans.

Colombia

The Ara programme encouraging customers to round up the value of their purchases was implemented in more than 1,200 Ara stores in 2023, resulting in a donation to Aldeas Infantiles SOS Colombia (SOS Children's Villages Colombia) in the amount of around 441,000 euros (13% less than in 2022).

The amount raised was distributed between the "Acogimiento Familiar" (Foster Family) programme, for families at risk of separation, and the "Fortalecimiento de Familias de Origen" (Strengthen Families of Origin) programme, for children and young people taken away from their families. Aldeas Infantiles SOS also work with families in situations of violence and in emergency situations. The funds raised helped give over 6,800 children and young people access to education programmes, healthcare, food, and housing.

6. Being a Benchmark Employer

We strive to have a positive and lasting impact on the lives of the more than 134 thousand people who contribute to the growth of our business, as well as that of their families. Our commitment is to continually improve our ability to respond to the needs of our employees and prepare them for the increasingly demanding challenges we face.

6.1. Introduction

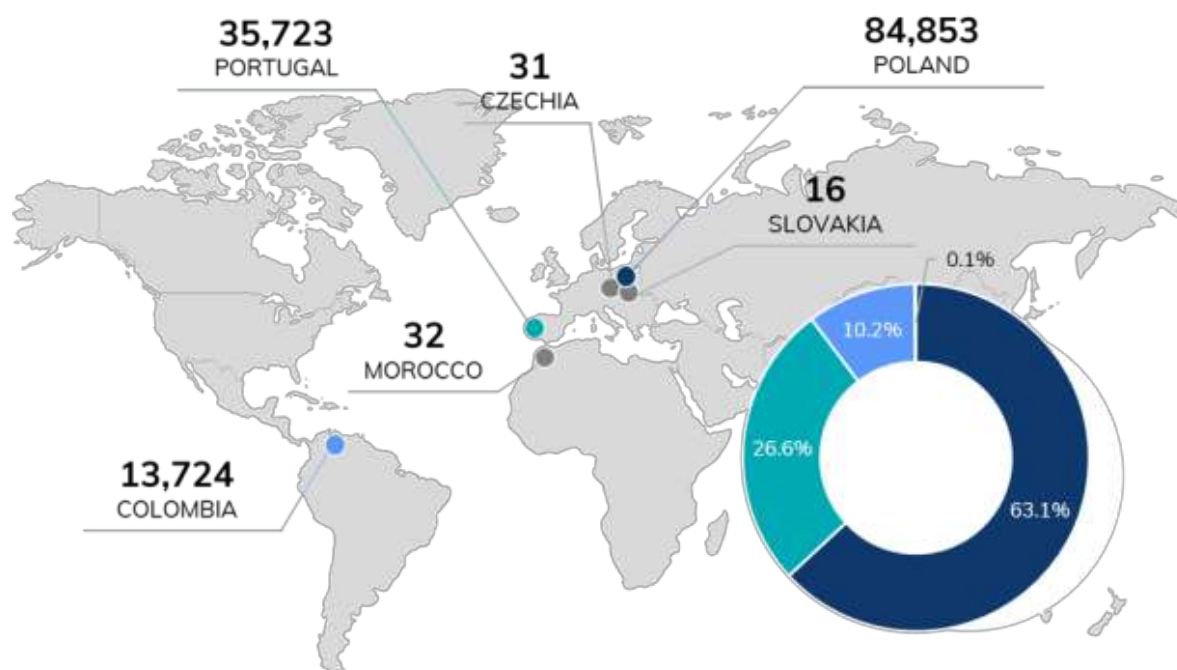
In 2023, the challenging social and economic environment demanded considerable resilience from our employees and from our businesses. Strong geopolitical tensions, low economic growth and persistent high levels of inflation and interest rates continued to increase the cost of living for families. As a result, the Group's responsibility as an employer has been to identify and implement measures to minimise the impact of the rising cost of living on our employees. From a structural point of view, the gradual ageing of the population, notably in Europe, and low unemployment levels continue to create a bottleneck of available talent and the need to restructure the workforce, in terms of sources and forms of hiring. Rapid technological advances have also led to changes in our ways of working.

All these factors affect the strategic management of our people and are monitored through an annual risk assessment, reviewed each quarter, where we identify concrete risk mitigation measures for the identified risks. To address these challenges, we have enhanced our HR strategy to better respond to five major objectives: mitigate labour shortage; sustain the pipeline of leaders; guarantee the needed capabilities through people growth and development; ensure an engaged workforce; and anticipate the organisational challenges of the future.

As a result of our efforts, in 2023 Humpact (a sustainability analyst focused on the social dimension) ranked Jerónimo Martins as the company with the best social performance out of the 43 companies analysed in the retail sector. We were also included in [LinkedIn's](#) list of the top 25 companies to pursue a career in Portugal and, in Poland, we were awarded the "Friendly Workplace 2023" prize by [Marka Pracodawcy](#).

6.2. Our people

Total number of employees and by country¹⁵⁸



Age groups, gender, occupational categories and nationalities [GRI 405-1]

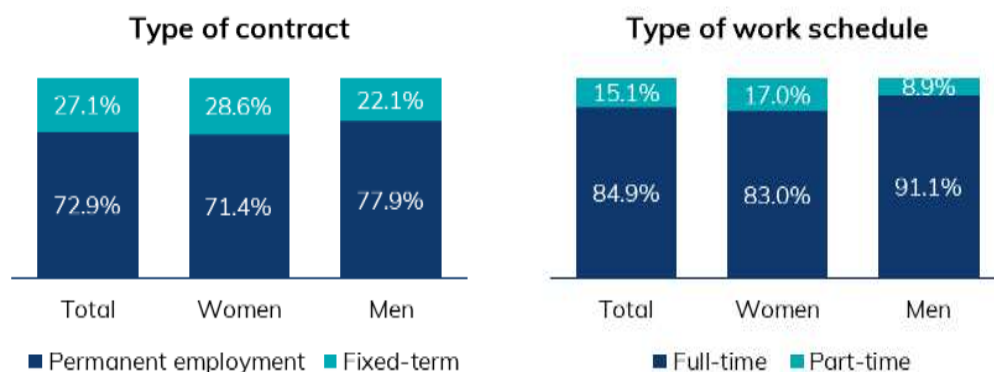
	Age groups					Gender		Total
	< 25	25-34	35-44	45-54	>55	Women	Men	
Group	16,936	41,827	42,553	25,087	7,897	101,960	32,340	134,300
Portugal	5,810	9,337	9,309	7,647	3,620	22,897	12,826	35,723
Poland	8,770	24,307	30,275	17,235	4,266	72,339	12,514	84,853
Colombia	2,356	8,183	2,969	205	11	6,724	7,000	13,724
Hierarchical segmentation								
Members of Executive Committees	0	2	15	47	7	20	51	71
Top and middle managers	8	806	1,414	883	200	1,727	1,584	3,311
Store, distribution centre and office employees	16,928	41,019	41,124	24,157	7,690	100,213	30,705	130,918



77 NATIONALITIES

Foreign nationalities most common in our countries of operation are: Brazilian in Portugal, Ukrainian in Poland, and Venezuelan in Colombia

¹⁵⁸ Includes the employees of all the Companies controlled by Jerónimo Martins, with some Companies employing people spread across more than one country. For the purposes of reporting the indicators included in this subchapter 6. "Being a Benchmark Employer", we have taken into account the three countries with the greatest representation in the Group (Poland, Portugal and Colombia), totalling 134,300 employees.

Employment contract and job type [GRI 2-7]

Note: The SENA (Servicio Nacional de Aprendizaje) traineeships in Colombia were included under the “fixed-term” contract type.

Compared to 2022, we offer greater job stability through permanent contracts, which increased their relative weight by 1.2 p.p. In terms of working hours, full-time contracts are still predominant, with the ratio between full-time and part-time contracts remaining stable since last year.

Turnover, hires, retention and seniority [GRI 401-1]

Notes: (i) ratio between employee exits during 2023 and the total number of employees at the end of the period; (ii) ratio of employee hires during 2023 and the total number of employees at the end of the period; (iii) percentage of employees who were still with the Group in December 2023, based on December 2022.

We hired 44,021 people during the year and created 3,206 new jobs. We are offering increasingly more job opportunities to young people, since the age group representing the greatest number of hires was between 18 and 24 years old (36.0%). A total of 40,688 contracts were terminated, 62.2% of which voluntarily, and the turnover rate fell 0.5 p.p. In line with the global retail sector, the highest turnover is concentrated in the store and distribution centre operator roles and is most evident in the younger age groups.

6.3. Our intervention areas

6.3.1. Key Indicators

LIVE diversity 98.5% gender pay ratio	PREPARE for the future 18.7 M€ training investment
EMPOWER the individual path 11.7% employees promoted	RECOGNISE with fairness and competitiveness 312 M€ investment in recognition measures
INNOVATE in the way of working 50M visits to internal communication platforms ¹⁵⁹	PROTECT through the best work conditions 47.1% employees trained in health and safety at work
INTEGRATE work and personal context 7.9 M€ wellbeing investment	SUPPORT employees and their families 36.3 M€ internal social responsibility investment
PROMOTE inclusion 1,693 employees with a disability and/or an impairment	ACT ethically 100% complaints investigated

¹⁵⁹ Includes all platforms available to the entire workforce in each country: Por Nós (Portugal), Dla Nas (Poland) and Hablando Naranja (Colombia), as well as the Intranet for connected employees (Our JM).

6.3.2. Live diversity

As an international group with operations in six countries and on three continents, diversity and wide-ranging skills are intrinsic characteristics of our workforce and natural in our way of working. We respect and value the attributes and abilities of each person that works with us, because we believe that individual differences make us stronger as a team and allow us to be a more inclusive and flexible employer that is representative of the communities of which we are a part.

In 2023 we employed over 134 thousand people, of which 8,321 (29.7% more than in 2022) were foreign nationals in the main countries where we do business. The 77 nationalities and 5 different generations make us a diverse, multicultural and multigenerational employer. Because we strive to preserve these qualities and because we have zero tolerance for discrimination based on diversity factors (gender, age, culture or ethnicity, among other factors), our Corporate Internal and External Recruitment Policy establishes guidelines for attracting and selecting talent that follow the rules set out in our Code of Conduct¹⁶⁰.

Our recruitment and selection processes are therefore based on promoting and complying with criteria of ethics, fairness, non-discrimination and equal opportunities at all levels of our organisation. The recruitment and selection teams ensure that profiles are analysed impartially and must apply pre-established criteria relating to experience and qualifications, among others, at every stage of the process. They also ensure compliance with the law, regulations, and risk and privacy management rules, observing the requirements of each country, in particular with regard to the minimum working age.

An example of these practices is Hebe's recruitment and selection process, leveraged by a digital solution that allows candidates to play an online game that simulates real situations their role entails in stores. Besides aligning expectations in relation to the tasks to be performed, the game helps to screen candidates based on behaviours they demonstrate throughout the simulation, rather than on factors such as gender or age.

As a result of our work in this area, the Financial Times and the online platform Statista recognised the Jerónimo Martins Group as a Diversity Leader.

Gender diversity

We are active agents in advocating for gender equality, a basic principle that we live by every day and which we incorporate into policies and initiatives implemented within the Group and in our surrounding communities. Our human resources (HR) policies include a daily commitment to ensuring that work environments respect equal opportunities on the basis, above all, of merit and skills. To ensure continuous monitoring and identify opportunities for improvement, in 2023 we began an internal in-depth and transversal assessment of all people management practices from the gender equality perspective.

The vast majority (75.9%) of our employees are women, a reality that is common in the sector in which we operate, and we seek to ensure gender balance at all levels of the organisation. In 2023, 67.4% of management positions (managers and operational employees who have a team) and 52.2% of top and middle management positions (managers only) were held by women, and 40% the organisation's Executive Committee members were women¹⁶¹.

Key gender indicators

Representativeness and employee life cycle (i)	2023	2022	2021
% of management positions held by women (ii)	67.4%	66.9%	68.1%
% of entry-level positions held by women (iii)	77.0%	78.8%	78.0%
% of revenue-generating functions carried out by women (iv)	73.1%	72.6%	73.8%
% of promotions given to women (v)	73.6%	78.2%	75.7%

¹⁶⁰ Our [Code of Conduct](#) is available on our corporate website, on the [Ethic and Integrity](#) page.

¹⁶¹ The composition of the remaining specialised committees can be found on the "Specialised Committees" page on our [corporate website](#).

Representativeness and employee life cycle (i)	2023	2022	2021
% of hires taken by women	68.1%	66.9%	70.1%
% of terminations taken by women	67.6%	67.0%	68.2%

Compensation [GRI 405-2]	2023		2022		2021	
Gender pay ratio (iv)	Group	98.5%	Group	97.8%	Group	97.6%
	Portugal	100.2%	Portugal	100.1%	Portugal	99.5%
	Poland	97.9%	Poland	96.5%	Poland	96.7%
	Colombia	98.0%	Colombia	99.7%	Colombia	99.9%

Notes: i) Following the criteria change in Bloomberg Gender Equality Index, our calculation and reporting methodology for the KPIs presented in this table was redefined, now including all types of work schedule, which impacts on the results reported for the years 2022 and 2021, compared to those reported in the respective years; ii) takes into account women who are part of the occupational categories "members of Executive Committees" and "top and middle managers", as well as women who manage teams of "store, distribution centre and office employees" (n= 6,894); iii) percentage of positions that do not require previous experience in the industry or profession that are held by women; iv) percentage of functions responsible for core business objectives, profit or loss that are held by women; v) salary difference between women and men in the universe of employees of the Jerónimo Martins Group, based on comparable realities. It is expressed by considering the average salary of women as a percentage of the average salary of men, where 100% is the pay ratio that represents full gender equity. Measurement of this indicator is in line with the GRI methodology and includes partial ratios by country, considering the heterogeneity between them. The structure of the Group's various function and wage levels is currently being reviewed and, once implemented, will be considered as a calculation variable. Based on this assumption, and since 97.5% of employees are allocated to the category "store, distribution centre and office employees", which means that the results are mostly illustrative of this segment, the Group does not consider partial reporting based on this variable relevant.

Our Gender Equality Plan¹⁶², the progress on which is reported and reviewed annually, aims to guide the functional areas in the implementation of four action pillars:

- 1. Formalising gender equality in policies and procedures**
inter alia, through concrete guidelines and rules of conduct that must be followed by all employees, reflected in the Code of Conduct and in Group-wide HR policies, and the management of whistleblowing channels and resolution mechanisms.
- 2. Monitoring gender indicators**
by analysing indicators for the entire employee life cycle on a quarterly basis and continuously improving the reporting thereof, as well as monitoring investors, analysts and the major sustainability indices that assess our performance in this regard.
- 3. Facilitating a work, personal and family life integration**
with measures to support parenthood and improve the wellbeing of families, and to provide support in situations of vulnerability and/or social emergency.
- 4. Empowering and raising awareness of gender equality within and outside the Group**
by sharing information and providing training on the Code of Conduct and fundamental rights, such as equal opportunity and the prohibition of discrimination, establishing external partnerships and participating in working groups.

The 2023-2024 Gender Equality Plan, underpinned by a set of internal and external assessment tools, lays out an action plan with seven dimensions and fifteen measures aligned with the guidelines of CITE – Comissão para a Igualdade no Trabalho e no Emprego (Commission for Equality in Labour and Employment), a Portuguese entity with oversight by the Ministries of Parliamentary Affairs and Labour, Solidarity and Social Security.

In 2023 we strengthened cooperation with public entities and/or civil society organisations that pursue the goal of promoting equality between women and men. Most noteworthy in this regard is our membership of the [LEAD Network](#), the purpose of which is to boost diversity in leadership, particularly among women. We also continued to participate in the "SDG 5 Gender Equality" working group, promoted by [GRACE](#) –

¹⁶² Our [2023-2024 Gender Equality Plan](#) is available for consultation on our corporate website, on the [Living Diversity](#) page.

[Empresas Responsáveis](#), an entity made up of more than 30 organisations in Portugal working together to meet these challenges.

We were also part of the Promova Programme developed by CIP – Confederação Empresarial de Portugal (Portuguese Business Confederation) and NOVA SBE to promote gender equality and encourage the promotion of more women to senior management positions through mentoring by executives.

Our contribution to promote gender equality extend to the community. Hebe took part in the Top Women in e-Business project by hosting a workshop for female entrepreneurs, focused on building their personal brand and professional image.

As a result of our work to promote gender equality, we once again improved our ranking in the Equileap index regarding 2022 performance, scoring 59%, 8 p.p. above last year's result (51%) and 18 p.p. above the average of the companies analysed worldwide (41%).

Generational diversity

The generational diversity of our workforce is a critical success factor in ensuring the skills and experience needed for the sustainability of our business and our leadership. To promote generational diversity and to encourage cooperation between the different generations, we have a number of young talent development programmes in place, which are regularly improved on as a way of keeping them attractive and appropriate to the expectations of the participants and the needs of the business, and of sharing knowledge and experience.

One of the Group-wide programmes is our Trainee Programme¹⁶³, a two-year course that challenges participants to strengthen their skills so that they can become future leaders of the Jerónimo Martins Group, with a significant investment in their training and development. In the first year of the programme, designed to promote their self-knowledge and assess the cultural fit between them and the Group, participants develop two projects with assistance from tutors in different functional areas, based on their individual preferences and the needs of the Companies. The second year offers participants an immersive experience in the retail business and, in Portugal, access to a mentor who guides them. This programme gives all participants several opportunities to meet with the Group's top management, allowing them to share their career expectations and influence their path within the organisation from the outset. In 2023, Trainee Programme saw its assessment model improved, which now incorporates the renewed Group Values and associated behaviours¹⁶⁴, and had 55 participants from the three main countries of operation (Poland, Portugal and Colombia).

Summer Internship Programme involves a two-month internship. In 2023, 102 university students in Portugal and Poland, mostly those taking a bachelor's degree, developed projects during the summer months with tutors and were given opportunities for development. In Colombia, we had 23 trainees during the year.

At local level, Campus Ambassador Programme allowed 37 participants to represent the Jerónimo Martins employer brand at their universities in Portugal, also giving them the opportunity to learn more about our businesses and introducing them to the retail sector. In addition, and to strengthen our relations with universities in Portugal and reinforce our positioning with young talent, we created a department focused on establishing partnerships and protocols with universities, which include participation in academic research and innovation projects.

Recheio saw 37 students participate in various Campus Recheio activities, an initiative to strengthen its employer brand which included education, vocational and seasonal internships, ambassador programmes, academic work and visits to the business.

At Jerónimo Martins Agro-Alimentar, young talent programmes include education and vocational internships that provide an introduction to this business area, while the Futuro JMA programme offers

¹⁶³ More information about the [Trainee Programme](#) is available on our corporate website.

¹⁶⁴ More information about [our Values](#) is available on our corporate website.

operational internships that are fully customised to the specificities of the agrifood business. In total, 25 people took part in these JMA programmes.

At Ara, SENA programme – National Learning Service – and the government programme to encourage the hiring of young people between the ages of 18 and 28 are the main mechanisms for integrating young talent, under which 740 and 2,755 people were hired, respectively.

Biedronka was recognised for its efforts to build a strong employer brand with the [HRM Institute's](#) Employer Branding Excellence Awards and third place in the Employer Branding category in Poland's most prestigious public relations competition, [Złote Spinacze](#). The Company's seasonal employment campaigns were also recognised by the Employer Branding Institute and [Siła Przyciągania](#).

Regarding older adults, we also invested in creating opportunities and hired 735 people over the age of 55 during 2023. Particularly of note was the second edition of Easter at Pingo Doce, which had 36 participants. This initiative gives family members of employees over the age of 55 the opportunity to work at the Company for a short period of time.

In an effort to bring together the different generations within its teams, Hebe has developed a training programme for area managers with four objectives: intergenerational communication, cooperation, feedback, and a culture of appreciation. The Company also held a video campaign to reinforce the different perspectives of each generation and to foster effective communication between them, which had 8,517 views.

6.3.3. Prepare for the future

We believe that personal and professional development is one of the most important investments we can make as an employer. Guided by the belief that learning should be lifelong, we focus on training our employees to excel in their roles and on ensuring that they have the tools they need to thrive in an increasingly demanding environment in the multiple dimensions of their lives.

In 2023, we provided nearly 7.4 million hours of training, corresponding an average of 55 training hours per employee and an investment of 18.7 million euros. With over 220 thousand training courses, we trained 93.8% of our workforce (9 p.p. more than in 2022).

Key training indicators

	Training volume (i)			Training hours per employee [GRI 404-1] (ii)			Total no. of training courses		
	2023	2022	2021	2023	2022	2021	2023	2022	2021
Group	7,367,472	7,325,452	5,596,592	55	56	45	220,788	211,438	165,840
Portugal	1,761,827	1,450,067	1,213,357	49	42	35	57,417	48,869	39,468
Poland	4,449,299	4,605,471	3,474,071	52	55	43	160,859	160,320	124,126
Colombia	1,156,347	1,269,915	909,164	84	102	106	2,512	2,249	2,246

Notes: (i) training volume – number of training hours multiplied by the number of participants; (ii) training hours per employee – quotient of the training volume divided by the total number of employees.

[GRI 404-2]

Our investment in digital learning platforms such as EducAction enables training content to reach increasingly more employees. This platform is accessible by all our employees at any time and from anywhere and has made 5,375 compulsory and optional training materials (87.0% more than in 2022) available in different formats, such as e-learning, video and supporting documents for in-person training. In 2023, a total of 132,485 employees participated in training via EducAction, an average of 46 thousand active users per month. Knowledge Share, another digital platform, is a library that centralises over three thousand different types of content (news, articles, podcasts, webinars and other content) that seek to

inspire and encourage the self-development of our managers. In 2023, we added 553 content materials to the platform.

We have also made significant strides in adopting new technologies to support training. At Biedronka, following a virtual reality training pilot on giving feedback, the Company implemented the technology in the onboarding process of store operators, specifically in the modules related to the bakery section. Hebe has also tested the technology to train employees in preventing workplace accidents. In total, 331 employees were trained using virtual reality.

To support our digital transformation, information technologies (IT) professionals had access to over 4,600 hours of technical, language and innovative work methodology training.

Leadership training

Our ambition is to develop and secure prepared leaders at all levels of the organisation, enabling us to continue to grow and deliver results. Leadership development also helps us to position ourselves in the labour market as a benchmark employer.

Among the many tools we make available to our leaders, of note is Be a Leader development programme. Be a Leader was created in 2018 in partnership with the Center for Creative Leadership (CCL) and is unique, as it is fully customised to the needs of our businesses and has a value proposition leveraged on training paths adapted to each context (Leading Self, Leading Others and Leading Teams). It includes classroom training, individual coaching, and participation in collaborative learning groups focused on sharing experiences and interpersonal development. Since its launch and until the end of 2023, Be a Leader has trained a total of 1,283 managers. In 2023, we trained 215 people under this programme, investing more than 1.2 million euros.

Líder Ara (Ara Leader)

In rapid expansion and with the development of leaders as a top priority, Ara was the first Group Company to implement Be a Leader at operations level. The programme, initially tailored for area managers, was extended to store managers in 2023, with 1,196 people trained. 95.2% of store managers were covered by this training programme.

In addition to Be a Leader, which covers the managers of all Companies, in Colombia, Ara created Líder Ara (Ara Leader) programme, which is part of the Company's Leadership School and also encompasses store managers. The first part of Líder Ara comprises ten microlearning modules that include videos or short articles that allow participants to acquire new knowledge. The second part consists of 30 webinars, led by in-house facilitators, the content of which is defined in partnership with CCL, based on an assessment of the main challenges in operations, and include self-knowledge, communication, delegation and a results-oriented mindset, among other topics.

After completing the ten modules, attending at least nine of the webinars and submitting a summary of the main lessons learned, participants receive a certificate, which is mandatory for possible career progression.

To encourage participation in the programme, Ara created an internal campaign that included announcing the first ten certified store managers in each region. To date, 77% of store managers have been certified, and 30 participants have been promoted to area managers.

To enhance the development of our leaders, we launched the Exponential Leadership programme, in partnership with CCL, aimed at creating a group of internal facilitators. A mentoring programme was also launched to encourage the transfer of knowledge and promote leadership by example. The programme included 53 mentor-mentee pairs in the first two pilot projects.

We also continued to train senior managers under the Strategic Management Programme, a partnership with Católica Lisbon School of Business & Economics and Kellogg School of Management. This programme is tailored to our reality and consists of a learning experience with access to world-class content and instructors. A total of 532 thousand euros were invested in the programme in 2023 for the development of leaders with the greatest potential.

At local level, the Companies have implemented specific leadership programmes. Pingo Doce, in partnership with CCL, enhanced its De Bom a Excelente! (From Good to Excellent!) programme, which focuses on communication between leaders and teams, and its Programa Geral de Gestão de Loja (General Store Management Programme), aimed at developing critical management and business skills, which saw 196 store management employees trained. In 2023, Chef Estrela Michelin (Michelin Star Chef) programme was also launched, focusing exclusively on the development of 39 chefs and sous chefs in Pingo Doce kitchens, in particular in the areas of communication, emotional management and control, conflict management, and team motivation.

In Poland, Biedronka promoted Akademia Zarządzania dla SOM (Management Academy for Senior Operations Managers) and Biedronkowa Akademia Zarządzania 2.0 (Biedronka 2.0 Management Academy) for store managers. In 2023, a total of 1,643 employees participated in these two programmes (51.2% more than in 2022).

Business training

Given our value proposition, underpinned by our commitment to offering fresh products to the millions of consumers who visit our stores every day, the training provided to our operations teams (who account for 97.5% of our total workforce) focuses primarily on the performance of their duties, while at the same time seeking to promote their continued employability. Training offer is regularly updated, with specialisation in perishables being one of our major areas of focus.

Escola de Frescos (Perishables School – focused on training in the butchery, bakery, meal solutions and fish categories), the fruit and vegetable training programme for store managers and district managers, and other perishables training programmes in Portugal combined have trained a total of 19,559 Pingo Doce and Recheio employees. At Biedronka, the basic and advanced modules of the Zostań Świeżoznawcą (Become a Perishables Expert) programme trained 12,881 employees and, at Ara, 18,249 people were trained in perishables.

In order to improve the training process and to cope with Ara's expansion, the Company created the field trainer position, responsible for onboarding new employees, prioritising their training. The 24 field trainers have thus far trained 2,100 people.

Customer service is also a core competence in our companies. A total of 27,677 employees completed customer service training. Pingo Doce relaunched and trained its store operators in the SVAL – Sorrir, Vender, Agradecer, Limpar (Smile, Sell, Thank, Clean) customer service model. Ara designed a new customer service model, based on the pillars of personal appearance, customer service protocol and operational protocol. Biedronka also started a training programme for operations leaders focused on customer service standards.

Commercial skills were also developed during the year, with a total of 1,930 hours of training provided to 181 employees in Portugal. The Lead the Commercial Way programme, focused on offering advanced management skills training to employees in the commercial area, as well as a partnership with IMD for topics related with negotiation techniques and strategies, and specialised e-learning courses were instrumental in this regard.

With regard to the business transformation and operational efficiency processes currently underway at Biedronka, Hebe, Pingo Doce and Ara, 26,315 employees received training in new business processes.

Hebe is a benchmark in the Group when it comes to the digitisation of management and operational processes. At its head office, the Company provided training with partners of excellence for 47 people in areas such as IT, e-commerce and commercial. The aim is to ensure that these employees are prepared for a strategic digital transformation pathway. Hebe's distribution centre is progressively being automated and 60 operators have been trained to operate a new robot that increases the efficiency of sorting boxes for shipment to stores using RFID technology¹⁶⁵.

¹⁶⁵ RFID (Radio-Frequency Identification) is a wireless connection technology that transmits data via radio frequency, enabling the remote tracking and identification of objects.

6.3.4. Empower the individual path

We strive to provide employees with the tools and opportunities to reach their full potential. We view each career as unique and believe that an employee's development path should be an experience based on self-knowledge and individual accountability, in line with our principles, needs and challenges. As such, we have mechanisms that include performance appraisal, feedback, potential assessment, personal development plans, and opportunities for internal mobility and progression. We also invite employees to actively participate in building the organisation of the future.

Potential and performance appraisal

[GRI 404-3]

Our performance management cycle, which is based on equal opportunities and meritocracy, is intrinsically linked to business priorities. Every year, employees are challenged to achieve new goals and develop their skills in a journey monitored by their managers, who are responsible for sharing regular and individualised feedback.

Potential assessment is a strategic tool for monitoring talent within the organisation, anticipating next career steps and promoting employee development and growth. The process covers managers and operational employees who carry out critical roles. In all, 5,465 employees were covered in the process.

Managers and operational employees identified as having potential for progression or urgent development needs were given the opportunity to design their personal development plan and receive training tailored to their needs. In 2023, our Companies monitored 3,019 personal development plans.

Biedronka revised its development process for store managers in 2023, including a review and feedback stage in personal development plans and greater involvement of HR Business Partners (HRBP), who are responsible for monitoring employees and their goals. For the other roles included in the potential assessment process, the Company relaunched the Sukces(i)ja (You are Success) talent programme, focusing primarily on self-developing "learning agility" skills and which saw the proactive participation of 70 employees with progression potential. Biedronka also held the third edition of the business coaching programme for the operations and logistics areas, focusing on the implementation of personal development plans for high-potential employees. Since the initiative was launched, 50 employees have been accompanied by in-house coaches.

The work done by Biedronka to develop talent, particularly as part of the Development Embassy project, was recognised in 2023 with the HR Dream Team award from the recruitment website pracuj.pl.

Internal mobility

We promote internal growth opportunities and challenge our employees to take on new roles in other areas, Companies and/or countries. Internal mobility is a key tool for professional and personal growth, benefiting all those who seize the opportunity while helping to meet business needs.

62,689 people changed roles, workplace or Company (46.7% of total employees)	15,755 people were promoted (11.7% of total employees)
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Listing internal job openings gives employees the chance to decide on their career path within the organisation. Other moments, such as performance appraisals, allow them to express their desire to change areas. In Portugal, Pingo Doce employees can submit transfer requests between stores via Sou Pingo Doce (I am Pingo Doce) app. In 2023, 280 transfers were executed using the app.

Active participation

Employees are invited to actively contribute in sharing experiences and to participate in the life of the organisation.

Biedronka's action plans

Following the Group-wide employee satisfaction survey launched in 2022 in all of the Group's Companies, Biedronka held analysis and discussion sessions with representative groups from across the Company to hear and better understand employee perceptions.

The joint results of the Group-wide survey and the subsequent focus groups, in which more than 100 employees took part, served as a guide for establishing an action plan for the whole company, including measures to optimise logistics processes, store efficiency, health and safety at work, service quality, and transparency in HR processes.

Managers were also asked to communicate the results to their teams and create an action plan for their areas, compliance with which is integrated into the performance management metrics. A total of 548 Biedronka managers created an action plan.

Biedronka and Pingo Doce launched another edition of their internal competitions to generate innovative ideas, aimed at solving operational challenges, promoting a culture of continuous improvement, and involving employees in solutions. A total of 2,915 employees took part in the competitions, sharing more than 5 thousand ideas, of which 107 were selected for implementation.

Our employees can also refer candidates to join the recruitment and selection processes, thereby helping to secure the future of the teams. Around two thousand people were referred across all the Companies and, in all, 674 employees were hired through this source of recruitment.

6.3.5. Recognise with fairness and competitiveness

The pay strategy in the different Companies, embodied in compensation and recognition policies, is guided by three fundamental principles:

- creating a positive impact on our people, ensuring a balanced and dignified standard of living for employees and their families;
- ensuring fairness and equity as a foundation, guaranteeing competitive pay packages adjusted to different contents and functional levels;
- recognising the effort and commitment of our teams, the achievement of results and the exceeding of targets, singling out and reinforcing exemplary performance and behaviours.

Guaranteed income

A fundamental principle that guides our policies is the guarantee that, in the different Companies, our employees receive a competitive salary. For this reason, our strategy is to set entry-level salaries above the national minimum wages.

Poland introduced a new system for increasing the national minimum wage, with two increases taking place in the year (in January and July), resulting in a historic 20% increase in the national minimum wage in 2023 compared to the previous year. Despite the impact this measure had on Biedronka and Hebe, the Companies invested to maintain the competitiveness of guaranteed minimum income. Biedronka ensured an entry-level salary up to 22% higher than the Polish minimum wage.

In Portugal, and in line with the biggest increase on record of the national minimum wage, all the Companies secured an increase in their entry-level minimum salary of up to 18%. Many employees thus received an increase in income above inflation recorded during the year.

In Colombia, where the national minimum wage increased 48% between 2018 and 2023, Ara offers an entry-level salary higher than the national minimum wage, with the efforts made by the Company guaranteeing its employees a minimum monthly income 53% higher than the Colombian minimum wage in 2023.

Portugal Minimum monthly income* between 19% and 62% above the national minimum wage	Poland Minimum monthly income* between 11% and 22% above the national minimum wage	Colombia Minimum monthly income* 53% above the national minimum wage
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*In Portugal, the minimum monthly income includes the entry base salary and meal subsidy. In Poland it includes the entry base salary and presence subsidy, and in Colombia it includes the entry base salary, meal subsidy and transport subsidy. The values presented are for full-time working hours in the three countries under analysis.

In addition, we follow policies and processes to reward our people fairly and equitably in all our Companies. The majority of our employees have their salary reviewed after their first year of service as a way of rewarding their commitment and distinguishing experience and autonomy. We have also defined salary levels adjusted to the different functional contents and levels of responsibility in the different operations and business support areas. All these variables led to a considerable increase in average salaries in 2023, particularly at Biedronka (where the average salary increased 16%) and Recheio (increased 11%).

Also taking into account merit-based salary increases, 99% of active employees during the year saw their salary increased, resulting on an average raise of 18%.

Recognition

In 2023 we invested around 312 million euros in recognising our employees, 8% more than in 2022, strengthening the growing trend in the use of these mechanisms in the Group's pay strategy.

Biedronka has incentive mechanisms in place that recognise the individual or team performance of all store and logistics employees, in addition to various extraordinary awards paid during the year. Pingo Doce launched its quarterly store management bonus in 2023 to reward the performance of store management teams in increasing sales and reducing losses. Recheio recognises the employees in its different business areas by offering at least one monthly performance bonus, including the monthly store bonus, sales incentives, productivity bonus and the bonus related to store openings.

In 2023, between annual performance bonuses, non-absence awards and incentive schemes, we invested around 277 million euros (16% more than in 2022) distributed as follows:

- more than 120 million euros in performance bonuses paid to managers and extraordinary awards paid to operational teams (around 85,300 employees);
- more than 156 million euros allocated to sales performance bonuses, non-absence awards, and other bonuses and awards.

As a way of recognising their loyalty and commitment, every year we award a special bonus to employees who reach a certain level of seniority. In 2023, we invested around seven million euros in this special bonus, paid to nearly 5,900 employees.

Cognizant of its strategic nature, we have improved our approach to recognition, increasingly valuing how objectives are achieved and not just the fact that they have been achieved. We have been testing innovative mechanisms that meet these needs, for instance at Ara and Hussel, where we implemented gamification recognition systems, focused on improving processes and recognising behaviours and results.

At Christmas, an important season for families, and amidst a challenging economic climate, with a significant increase in the cost of living, over 109,000 employees in operations roles in Poland and Portugal received an exceptional recognition award totalling 24.4 million euros. Biedronka also ensured the payment of an extraordinary bonus to store management teams, corresponding to an additional investment of around 4.1 million euros.

Benefits

[GRI 401-2]

Fringe benefits are another key component of the Group's compensation policy, as they enhance our value proposition for employees and are tailored to their needs.

Depending on their level of responsibility, employees receive a benefits package that can include life insurance, health insurance, travel accident insurance, and a pension plan. These benefits are complemented by a package of work tools designed to make it easier for employees to carry out their duties, in addition to the wide range of family and wellbeing support measures we have available for employees.

We also offer a flexible social benefits plan, Bolsa Flex, under which an amount is allocated to each employee to select, from amongst the available options, the ones that best suit their needs and personal preferences. In 2023, more than 4,500 employees were covered by Bolsa Flex. At Hebe, a sum from the Social Fund (a legally required mechanism in Poland) can be allocated to more than 4 thousand available options, giving employees complete flexibility over how to use their money.

6.3.6. Innovate in the way of working

Technology has played a central role in increasing the efficiency of our people management processes and has helped achieve the goal of connecting our more than 134 thousand employees.

Through knowledge-sharing and training initiatives, the Companies actively contribute to ensuring that our people are ready to adapt to a more technological world. Such is the case of Biedronka, which hosted six sessions on artificial intelligence, covering the following topics: "How AI changes the world and the labour market" and "Artificial vs. Human Intelligence – what we are losing and what will never be replaced", attended by 467 employees.

People management solutions

The GPS (Global People Solutions) project is particularly of note, focused on the global implementation of SAP SuccessFactors solution, aimed at making the processes managed by HR teams more efficient. This solution can be accessed anywhere and at any time, thus offering greater autonomy and a richer user experience to all who use it.

With the first phase of this project underway, which includes the Employee Central and Recruitment and Onboarding modules, 2023 saw the implementation of the solution in Poland. By the end of the year, there were 78,490 active users in Poland and Colombia, which was the first to use the new system. As part of project implementation and preparation to go-live in Portugal (which took place at the beginning of 2024), more than 85,688 people were trained in the three countries to ensure that they were prepared to embrace the new ways of working and become familiar with the platform.

Communication channels

In order to connect and make relevant information available to all our employees, we have internal communication platforms at Group level (Our JM intranet) and at local level (Por Nós in Portugal, Dla Nas in Poland, and Hablando Naranja in Colombia). The four platforms saw around 50 million visits in 2023.

Biedronka's internal platform, Dla Nas, has been publicly recognised, winning the Digital Impact Awards in the category of "Best Intranet", awarded by Cravenhill Publishing. Dla Nas offers a chatbot in Polish and Ukrainian and, since 2023, also has a voicebot. The two AI tools make communicating with employees regarding social requests, among other HR processes, more efficient. These automated solutions assisted in responding to 344,677 requests in 2023.

Specifically designed to connect HR professionals from all our Companies, HR2HR platform, besides serving as an internal social network, provides information on teams, the strategic HR agenda, articles, events and other content.

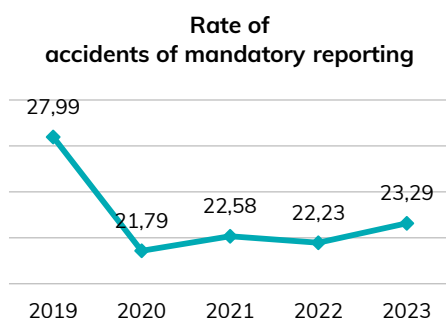
Radio Pingo Doce and Ara's Hablando Naranja radio station continued to share information about the business periodically aired in the stores, transmitting a total of 35 broadcasts. Radio Pingo Doce received the award for best audio/podcast/corporate radio, awarded by the Meios & Publicidade magazine.

6.3.7. Protect through the best work conditions

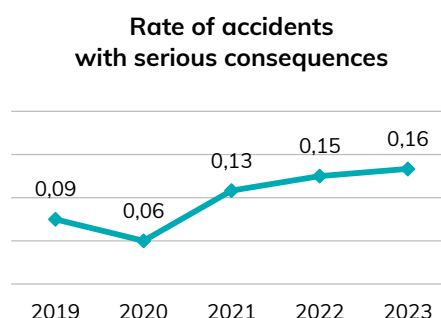
[GRI 403-1]

Protecting employees and ensuring health and safety at work (HSW), especially in operations where there is a greater risk of workplace accidents and occupational diseases, is a constant concern. To this end, we fully comply with the applicable laws and have an HSW management system in place, which includes good practices in risk assessment and management, as well as in workplace accidents and occupational diseases management.

We have implemented policies, processes and procedures to prevent and mitigate risks and that guide the actions of our teams. In this regard, we carry out audits, drills and regular consultations and health assessments, making teams aware of the dangers and of safe practices through training and employee engagement. Also of note is the regular monitoring of the major HSW indicators:



Rate of workplace accidents of mandatory reporting = (Number of workplace accidents that must be reported/Total hours worked) x 10⁶. Workers that are not employees of the Group are not included.



Rate of workplace accidents with serious consequences (except deaths) = (Number of workplace accidents with serious consequences (except deaths)/Total hours worked) x 10⁶. Accidents with serious consequences are those that result in an employee being absent for more than 180 days. Workers that are not employees of the Group are not included.

In 2023 there were 4.9% fewer workplace accidents of mandatory reporting in Portugal, thanks to the Companies' investment in initiatives that promote safe working conditions and create an environment of prevention and care. However, due to the number of store openings and refurbishments and the turnover of workers who are not employees, Poland saw a slight increase in the number of workplace accidents.

The inclusion of a new cause of accidents related to muscular overexertion from handling loads also resulted in a slight increase in workplace accidents in Colombia. As a result, there was a 4.8% increase in the rate of accidents of mandatory reporting. The rate of accidents with serious consequences remained stable at 0.16.

Risk identification and assessment

[GRI 403-2]

To create and maintain an increasingly safe and healthy working environment, we are committed to implementing risk identification and assessment systems that include the definition and implementation of risk control and mitigation measures.

To identify and assess risks, HSW technicians conduct an assessment that allows them to quantify the magnitude of existing risks and thus prioritise the elimination and/or mitigation of those risks. This assessment is carried out based on a risk matrix applied to all areas and processes, which is used to describe the risks, their causes and potential effects, the degree of exposure, severity and risk, and recommends the most appropriate measures to address them.

The identified risks can be classified into seven categories: environmental (physical, chemical and biological), mechanical, electrical, fire and/or explosion, ergonomic, psychosocial and organisational. Given that food distribution is our most relevant business area, there are activities that could pose additional risks to employees, in particular those who work in warehouses, industrial kitchens and stores, and who load/unload and store products and process them (e.g. fish and meat cutting, bread making, and meal preparation). Jerónimo Martins Agro-Alimentar employees work in the primary and secondary sectors and are also exposed to specific risk factors¹⁶⁶.

The results obtained by identifying and assessing risks inform the selection of work equipment and tools, the preparation of work procedures and instructions, the structuring of training content, and the definition of action plans for continuous improvement of the HSW management system.

Risk control measures

[GRI 403-3, 403-4 and 403-5]

Work and personal protective equipment

Whenever the need to install new work equipment is identified, the safety requirements are defined in advance and checked after installation. Work instructions are drawn up that include safety, handling, maintenance and cleaning actions, being provided to employees. The equipment manufacturer/representative also trains the teams. The need to use personal protective equipment (PPE) is also identified in the risk assessment and selection is based on user tests and a technical assessment.

In Portugal, based on the feedback from 13,917 employees through a dedicated survey on workplace footwear, we replaced around 29 thousand pairs of shoes used by employees, also taking into account specific orthopaedic and anatomical needs, with custom-made footwear. A total of 543 thousand euros were invested in this measure. JMA invested a total of 230 thousand euros in renewing its safety and preventive equipment, including containment basins, emergency showers, fuel tank covers, safety belts, anti-slip covers, and forklifts.

In Poland, Hebe replaced its entire fleet of forklifts and the packing crates used in its stores and distribution centre, reducing their maximum weight capacity to better protect the physical integrity of employees.

¹⁶⁶ The occupational hazards at these workplaces and of the tasks performed there include, among others, exposure to extreme temperatures, with possible vascular injuries, physical exertion, with possible musculoskeletal injuries, and contact with machinery, with possible traumas, wounds and electrocution.

Self-protection measures

To test effectiveness, the Companies provide and regularly implement self-protection measures that include safety records, emergency plans, and prevention plans and procedures.

In Portugal, with *Segurança Máxima* (Maximum Safety) and *Segurança em Ação* (Safety in Action) programmes, Pingo Doce and Recheio, respectively, involved their store teams in practising safe behaviours on an ongoing basis in their day-to-day operations. These programmes are preventative in nature and involve close monitoring and immediate intervention, where behaviour that could potentially result in a workplace accident is identified.

In Colombia, *Mi CEDI Seguro* (My Safe Distribution Centre) programme comprises preventive measures such as daily inspections of equipment and racks, monthly safety observations, warm-up exercises for each shift, and training for new employees. The programme also includes emergency brigades, made up of 289 employees identified and certified to lead drills and other HSW initiatives, and provide assistance in the event of an emergency. The programme also includes mapping the HSW competencies of distribution centre employees and the design of training plans based on the results of this assessment. In 2023, a total of 152 employees were mapped. Ara's commitment to safety and self-care is embodied, for example, in the Cúcuta Distribution Centre reaching the milestone of 737 accident-free days in 2023, a Company record. Ara also has 413 HSW leaders identified and trained in safe behaviours and the *Atento* observation tool.

Health

We have doctors specialised in occupational health who visit different workplace to assess the health impacts on our people and prescribe corrective actions, as well as to carry out medical fitness tests.

In Portugal, we introduced two mobile health units to increase the frequency of medical assessments, ensuring that employees are fit to work, and to treat and prevent illnesses and injuries associated with each job. These units are vehicles that have been converted into fully-equipped doctors' offices that complement the in-house consultation rooms in some workplaces and travel around the country. These mobile units assisted 3,196 employees in 2023.

In 2023, fewer occupational health exams were carried out, explained by the fact that in 2020 and 2021, at the height of the pandemic, some assessments were suspended, which meant that 2022 was a year of recovery. In 2023, there was a return to normalcy in occupational health exams.

	Occupational health exams		
	2023	2022	2021
Group	136,620	141,451	125,769
Portugal	36,468	33,914	30,878
Poland	83,514	92,782	86,302
Colombia	16,638	14,755	8,589

Training and awareness-raising

To promote prevention and the practice of safe behaviours, the general training plan and its contents are reviewed annually. Training is provided at different points in an employee's career, such as when they are hired, when they change jobs, when new equipment is introduced or when existing equipment is modified. Based on their role and the risks associated with it, employees are also given access to pre-defined training courses.

In Poland, most noteworthy is the *Biedronkowa Akademia Zdrowia* (Biedronka Health Academy), which focuses on the prevention of occupational diseases. It offers health and safety training by physiotherapists who teach employees how to prevent musculoskeletal problems, as well as physiotherapy appointments and daily warm-up exercises. In 2023, a total of 2,886 employees were trained and 31,986 consultations

provided (20.7% more than in 2022). The Company also has a prevention programme that includes education campaigns and training on the most common causes of workplace accidents and how to reduce them, which reached 79,268 employees.

Hebe has a channel on the internal EducAction platform dedicated to raising awareness of HSW issues, where it uploads short videos on accident prevention, safe behaviour and safety instructions. First-aid training was also provided to store employees through videos that garnered 1,441 views, and to employees who use a company car.

In Portugal, the Impacto Programme was created, consisting of a series of training sessions organised by the Companies' safety technicians. In 5,096 hours of training, 728 safety delegates learned how to motivate the teams they work with to adopt safe behaviours and cultivate a self-care approach.

	Employees trained in HSW			HSW training volume (i)		
	2023	2022	2021	2023	2022	2021
Group	63,221	76,875	60,785	388,831	444,494	337,079
Portugal	23,109	25,192	22,400	72,062	74,902	62,034
Poland	30,807	40,133	33,277	274,655	335,216	240,266
Colombia	9,305	11,550	5,108	42,115	34,376	34,779

Notes: (i) training volume - the number of training hours provided multiplied by the number of participants.

Continuous improvement of the health and safety at work management system

[GRI 403-1, 403-2, 403-4, 403-8]

The verification and review of our HSW management system enables us to confirm the implementation and effectiveness of risk control measures, with a view to continuous improvement.

Audits – a systematic approach for identifying and analysing the factors that can lead to incidents/accidents, monitoring the remedy mechanisms, communicating the outcomes to stakeholders, and designing and following up on action plans until they are completed;

Drills – periodic confirmation of the adoption of self-protection measures in order to identify potential deficiencies and increase emergency response capacity, by structuring and monitoring a corrective action plan.

	Audits			Drills		
	2023	2022	2021	2023	2022	2021
Group	11,002	9,661	9,625	4,797	4,129	3,330
Portugal	601	570	567	262	277	265
Poland	9,121	8,127	8,297	3,252	2,908	2,231
Colombia	1,280	964	761	1,283	944	834

Accident investigation – reporting and describing the facts, including the logical sequence of events, determining the root cause, identifying contributing factors, identifying shortcomings in the HSW management system, and designing, monitoring and reporting on the corrective action plan.

Employee consultation and involvement – our Companies have different mechanisms for listening to their employees' concerns on HSW issues. In Portugal, employees are invited to share their opinion in two HSW surveys each year. Biedronka has an HSW Committee, which meets every month and is attended by

employee representatives. It also has 17 regional teams responsible for implementing and maintaining the HSW system. At Hebe, an HSW Committee, comprising representatives of the Company's management and employees, holds quarterly meetings. In Colombia, the HSW Committee raises awareness about situations that may harm the health and safety of employees.

Certification of HSW management systems – certification of HSW systems enables alignment with international quality requirements and standards and guidance for continuous improvement in our approach to HSW. At Biedronka, the system is certified to ISO 45001:2018, covering all 3,369 workplaces (stores, distribution centres, soup factory and offices), with 1,453 new instructions for improving team protection implemented over the course of the year. In Portugal, the Terra Alegre dairy factory has its HSW management system certified to ISO 45001:2019. In both cases, certification covers employees and workers who are not employees.

6.3.8. Integrate work and personal context

[GRI 403-6]

As a benchmark employer, we endeavour to improve the wellbeing of our employees and, thus, their satisfaction, by helping them reconcile their work and personal lives. We do so through initiatives that promote the physical, mental and social wellbeing of employees, as well as a healthy working environment and flexible ways of working. In 2023, investment in wellbeing exceeded 7.9 million euros Group-wide.

Physical, mental and social wellbeing

In Portugal, we have facilities that allow office and distribution centres employees access to different health and wellbeing services. Jerónimo Martins Clinic offers general medicine, sleep, smart ageing, psychology and nutrition appointments, nursing services, alternative therapies and physiotherapy, among other services. The Wellbeing Centre includes a gym and services such as dermoesthetics. Both facilities, located near our head offices, were used by 3,308 employees in 2023 (15.5% more than in 2022).

Also in 2023, and in addition to the centre already established at the Azambuja distribution centre, we inaugurated a Prevention and Physical Rehabilitation Centre at the Alfena distribution centre, an investment of over 2.3 million euros. Both help to prevent, assess and treat physical illnesses and musculoskeletal injuries through physiotherapy, gym and nutrition services, and also offer general medicine appointments and nursing services. In total, 1,743 logistics employees used both centres and 69.3% of the patients undergoing physiotherapy had a medical release during the year.

In Portugal, we also offer a free teleconsultation service, available seven days a week from 8am to midnight, with a nurse who refers users to the most appropriate speciality. In 2023, a total of 1,088 employees used this service (24.6% more than in 2022).

Clinical nutrition programme

Following the success of the pilot carried out in 2022, the clinical nutrition programme was implemented in Portugal, aimed at promoting healthy eating habits and ensuring the nutritional monitoring of employees with health problems. The programme seeks to respond to weight loss needs and diseases such as diabetes, hypertension and dyslipidaemia (high concentration of lipids in blood) and is based on three pillars: nutrition appointments, literacy actions and environmental modulation (introduction of healthy eating options in the workplace).

The sessions are carried out by the Group's clinical nutrition team and a partner trained by the Group. In 2023, a total of 2,256 consultations were provided to 803 employees and, of these, 47.1% were discharged. The programme was recognised as the project of the year by the Healthy Living 2023 award in the "Community Nutrition and Public Health" category.

At Biedronka, the Razem zadbajmy o zdrowie (Let's Take Care of Health Together) programme was redesigned and now offers employees a package of complementary medical examinations, with a market value over 600 złoty (132 euros), which covers vitamin D, morphology, hormone and cancer screening

tests (allowing for the testing of tumour markers), among other blood tests that help prevent illnesses. A total of 32,605 employees benefited from the programme, which saw around 32 thousand medical examinations carried out (90.4% more than the previous year). Besides blood tests, for all employees, distribution centres and office employees were also able to have abdominal, breast and thyroid ultrasounds, and sessions with specialists, including nutritionists, dermatologists and oncology nurses. Following the programme, all employees may be monitored via teleconsultation by a personal trainer, nutritionist or psychologist.

To protect the health of our employees and their families, we once again made the flu vaccine available, free of charge and optional. A total of 5,081 people were vaccinated.

We continue to implement different programmes to respond to the growing concern about mental health.

In Portugal, we support the mental health of our employees and their children up to the age of 18 by offering a free psychology service provided by an in-house team of psychologists, with the support of a network of partners. The aim is to prevent mental illness and act in diagnosed cases. In the year, 2,570 people benefited from this service. With regard to prevention and early detection, we share knowledge on how to avoid and identify the signs of mental health problems through training and literacy and by closely monitoring vulnerable populations.

We also launched the Cuidar do Cuidador (Caring for the Carer) programme, for employees who, given the nature of their jobs, have contact with a large number of other employees. These "carers" are trained by a psychologist who prepares them to handle and support their colleagues in difficult or sensitive situations. We trained 44 employees under this programme.

In Poland, in addition to the psychological support provided under the Razem zadbajmy o zdrowie (Let's Take Care of Health Together) programme, we enhanced the Spokojna Głowa (Calm your Mind) programme. This year, besides updating the digital content available on EducAction on stress management, mindfulness, changes in routine, relaxation, mental illnesses and tips for a healthy lifestyle, the programme included a national awareness and training event on the importance of health. The event included inspirational sessions, workshops and appointments with experts in nutrition, physical therapy and relaxation through virtual reality. The in-person event was attended by 555 employees, who received 1,213 hours of training, while the EducAction content had over 19 thousand views (13.3% more than in 2022).

In 2023, Hebe launched the Mindgram online platform. This platform, which is free for all employees and can be extended to their families, offers three types of support: educational, in the form of webinars and podcasts on mental health, career development and personal finance; sessions, where unlimited psychological support is provided in online sessions; and a chat, where employees and their families can get written support from professionals in psychology, law, finance and other fields. At the end of the year, Mindgram had 804 active users, 82.2% of whom had already used the online sessions service.

In Colombia, the Ara Contigo programme, created in 2023, focuses on mental health training for operations leaders and HR teams, giving them the tools to care for themselves and others, and shared webinars on managing stress and addressing mental health problems, impacting 458 people. Ara Contigo also includes intervention in crisis situations, with sessions held with teams who have suffered a trauma.

In 2023, we also continued to carry out initiatives that promote team spirit and build healthy interpersonal relationships between employees.

- In Portugal, we maintained the Loucos por Corrida (Crazy about Running - also established in Colombia), Loucos por Padel (Crazy about Padel) and Loucos por Criar (Crazy about Creating) communities and launched Loucos por Cozinha (Crazy about Cooking), which saw around 11 thousand participations.
- Recheio held another edition of Momentos em Cheio (Enriching Moments), a month dedicated to employee wellbeing and a sense of belonging, with 516 participants.
- A new edition of the Jampions League internal futsal tournament was also held, in which 861 people participated in Portugal.

- Biedronka employees ran and cycled again, individually and in teams, to support Biedronka Foundation. A total of 300,988 km were covered by 623 employees, translating into an equivalent donation to the Foundation.
- Biedronka provided funds for the organisation of meetings between its work teams, investing over one million euros.
- Ara and Hebe organised Wellbeing Weeks, in which 4,981 employees took part in various activities related to promoting physical and mental health.

As a result of the work carried out in Portugal, we received the awards for Best Wellness Programme and Best Musculoskeletal Health Programme, awarded by [Workwell](#). We were also recognised by the Internal Communication Observatory for our mental health communication campaign, aimed at countering the stigma of mental illness and making employees aware of existing support services.

Flexibility

Recognising the demands of our business, we seek to implement solutions that give employees greater flexibility and harmony in managing their work and personal lives.

To this end, we have the Flexible Working Policy in force for office roles, which includes flexible entrance and exit schedules and the possibility of remote working, covering 5,619 employees across all Companies. At Ara, a pilot project has been implemented for the head office, where 351 people work, to test a compressed work schedule, as a means to improve the quality of life of employees, offering them flexibility in commuting times.

For store roles, the Companies have tested and implemented different measures. Pingo Doce has an hours bank system in place and a solution to support work schedule planning. The first initiative gives employees the flexibility to take time off when it suits them best, in return for overtime worked. A total of 22,935 employees made use of this measure in 2023. The latter initiative is a schedule planning tool that helps to better organise work schedules and enable greater equity in the distribution of work hours. Besides legal requirements, this solution also takes into account a set of internal principles aimed at giving greater stability to employees' lives, for example, by facilitating greater predictability of work schedules. This mechanism reached 26,748 employees.

We continued to facilitate the family management of employees in Portugal through three daycare centres, located in Recheio store in Braga and in the Azambuja and Alfena distribution centres, which took care of 216 children of employees who work there and at nearby stores. These daycare centres also provided 2,669 paediatric, child nutrition and speech therapy sessions for our employees' children.

6.3.9. Support employees and their families

With the mission to positively impact the lives of our more than 134 thousand employees, we also endeavour to support their families, which include around 140 thousand children. We have internal social responsibility (ISR) programmes specially geared towards employees who find themselves in situations of vulnerability and/or social emergency. Investment in these types of initiatives amounted to 36 million euros.

ISR action pillars	Investment in ISR by action pillars (in million euros)		
	2023 ¹⁶⁷	2022	2021
Group	36,3	35,4	25,6
Health	0,8	2,1	1,7

¹⁶⁷ Based on the type and preventative nature of the initiatives, this year some of the employee support programmes in Poland, such as Razem zadbajmy o zdrowie (Let's Take Care of Health Together), were included in the investment in wellbeing, which until 2022 had been included in the investment in ISR for that country. The investments made in wellbeing are detailed under chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.8. "Integrate work and personal context".

	Investment in ISR by action pillars (in million euros)		
Education	1,9	3,2	3,8
Family wellbeing	33,7 ¹⁶⁸	30,1	20,1

Health

In Portugal, the Mais Vida (More Life) programme supports employees with cancer and their families by providing second opinion appointments and multidisciplinary support, which includes transportation, home care services and psychological support. In Poland, Biedronka supports employees with serious, life-threatening illnesses or disabilities by funding treatment and rehabilitation. In 2023, we invested 217 thousand euros in supporting 298 employees under these programmes.

With Famílias Especiais (Special Families) in Portugal and Mali Bohaterowie (Little Heroes) in Poland, we support families with children suffering from rare diseases or those with special needs. The investment of 523 thousand euros in these programmes gave families access to treatment and medical equipment, among other forms of support.

SOS Dentist programme continued in Portugal, enabling 784 oral health treatments to continue for employees who otherwise are unable to afford them, in an investment of 53 thousand euros.

Education

Since 2011, Aprender e Evoluir (Learn and Grow) programme, held in partnership with the Qualifica¹⁶⁹ network of centres, enables employees to complete compulsory education during working hours. In 2023, a total of 223 people benefited from this programme. Moreover, our scholarship programmes supported the costs of access to higher education for 17 employees and 121 children of employees, corresponding to an investment of 123 thousand euros. These initiatives play an important role in creating opportunities for our people and their families for access to and/or support for education.

Online Study Hall

The Online Study Hall programme, available in Portugal, aims to improve school performance of employees' children attending 1st to 9th grade. This is a free tutoring programme available to employees in which a specialised mentor accompanies students in groups or individually, depending on their needs. The programme also fosters the students' responsibility and autonomy by teaching them study methods. Parents are also involved, through workshops focused on the challenges of family management.

In 2023, we offered national exam preparation sessions to the 9th grade students and, in addition to the core subjects (Portuguese, Mathematics and English), we extended the offer to any subject they were struggling in. In 2023, a total of 838 students were enrolled in the programme, in which we invested 211 thousand euros (31.8% more than in 2022).

In Portugal, to ensure that all the children of our employees have access to the materials they need for school, we continued the Regresso às Aulas (Back to School) initiative, offering three types of support: a voucher for the purchase of school supplies at the start of the school year; support in ordering textbooks; and special support for the purchase of textbooks for large families. In Poland, school kits were distributed to the children of employees starting 1st year. A total of 21,086 vouchers and kits were handed out in the two countries, equivalent to over 359 thousand euros and a 12.1% increase on the previous year.

Every year we organise holiday camps for our employees' children, giving them a place to learn and play with other children during school holidays. In 2023, we invested 1.2 million euros in holiday camps, which

¹⁶⁸ This includes €5,100,079.79 invested in the Możesz liczyć na Biedronka (You Can Count on Biedronka) programme in loans granted to employees, which was repaid to the Company.

¹⁶⁹ Qualifica Centres specialise in the professional qualification of adults, offering guidance and referral to education and professional training offers for adults aged 18 or older seeking education or vocational training certification. They ensure the development of the recognition, validation and certification of skills acquired by adults throughout their life.

welcomed 2,431 children (1,431 in Portugal and 1,000 in Poland). In Colombia, Ara organised recreational activities that brought together 50 employees and 177 children during school holidays, aimed at building children's artistic, communication, social and cognitive skills, as well as nurturing the relationship between parents and children through educational activities.

Family wellbeing

Complementing the response provided by existing government support mechanisms in Portugal, our Social Emergency Fund (SEF) supports vulnerable employees and families, ensuring a response to urgent situations of food shortages, domestic violence, the need for legal support, healthcare, financial management and other issues. Based on an individual assessment, a team of social workers designs response plans tailored to the needs of each employee and their family, while encouraging their autonomy and reorganisation. In 2023, the SEF supported 1,688 employees, 6.9% more than in the previous year, corresponding to an investment of more than 1.2 million euros.

In Portugal, we conducted a survey to better understand the needs of employees. A total of 25,274 employees (73.9% of the target audience) responded and the results have enabled the ISR team to adapt the social programmes offered to the characteristics and fragilities of employees' families.

In Poland, the programme *Możesz Liczyć* (You Can Count on Biedronka) allocates funds to respond to social requests, assessed by a committee responsible for managing the Social Fund, which is mandatory under Polish law. In 2023, to support employees in their financial management, 5,991 subsidies were granted, with over one million euros invested, and 6,919 loans with special conditions were granted. The Company also distributed 7.2 million euros in electronic cards for employees to use in stores, more than double the investment made in the previous year.

Social support in Colombia

Measures such as *Fiado*, *Payflow* and *Fondo de Empleados: ATulado* (Employee Fund: By Your Side) help employees in Colombia make ends meet in an adverse economic environment.

Fiado allows employees to buy products at Ara stores on credit, deducting the amount from their salary at the end of the month. Take-up of the measure doubled compared to 2022, with 56% of eligible beneficiaries making use of this measure.

Payflow allows employees to receive advances on part of their salaries, depending on the number of days in the month they have already worked, to gradually cover their expenses. This measure is in the pilot phase and, in the last quarter of 2023, was tested by 54 employees.

Fondo de Empleados: ATulado is an existing mechanism for most companies in Colombia and allows access to loans with lower interest rates than those charged by banks and informal markets. The Fund, which is self-supporting and non-profit, financed loans for 2,530 employees in 2023, mainly for the purchase of motorcycles, education and financial consolidation. To access this programme, employees need to be members of the Fund and undergo training that gives them the knowledge they need for the sustainable use of credit.

In 2023, Ara also granted one-off support to help its employees and their families in social emergencies.

To support employees when they welcome a child into the world, we once again invested in offering kits for newborns in Poland and Portugal, where the kit includes a €150 voucher to be used in *Pingo Doce* stores. We distributed a total of 3,681 kits in both countries, in an investment of 286 thousand euros. In Portugal we also offer a course for expecting employees and/or their partners during pregnancy, in which 241 people took part in a total of 48 sessions.

At Christmas, *Biedronka* offered a hamper to all employees and their children up to the age of 18, customised for each age, with food and non-food products. A total of 164,400 hampers were distributed, representing an investment of seven million euros. In Portugal vouchers were given to 13,556 children of employees, corresponding to an investment of over 340 thousand euros.

Financial literacy is our way of promoting autonomy and family organisation among our employees. In 2023, we created Contas Certas (Good Money Management) programme, which provides digital financial literacy content, holds in-person training in the workplace, and offers financial advisory and other protocols. The programme impacted 625 employees of the Companies in Portugal.

6.3.10. Promote Inclusion

We take an inclusive approach in the communities to which we belong, creating employment and training opportunities for those who are at a disadvantage in accessing the labour market. We do so through innovative programmes, methodologies and infrastructures, in an effort to increase recruitment and improve their integration.

Incluir (Include) programme, implemented in Portugal in 2015, aims at creating training and employment opportunities for people with disabilities and/or an impairment, migrants and refugees, and people at social risk. This programme is supported by a network of 102 partner institutions, which help us in identify potential candidates.

We now have two Incluir Centres, which provide training tailored to the needs of these populations in two stages. The first, in the classroom, focuses on developing behavioural skills and simulating operations tasks in a safe and comfortable environment for trainees in our simulation-stores. The second involves on-the-job training, with the support of tutors and the inclusion team, made up of social reintegration technicians who specialise in preparing and integrating such people. After completing these two stages, trainees are ready to be employed.

Incluir Centres were built and designed taking different impairments into account. As such, they have signage and fonts that make it easier for people with low vision or dyslexia to read them, as well as touch surfaces and texts in Braille (for the blind and partially-sighted persons), colour codes (for people who are colour-blind), and headphones (for Autistic people), among other adaptations. Because they play an important role in promoting an inclusive community, Incluir Centres are open to all and host conferences, debates and rotating exhibitions of artwork created by people with disabilities.

Incluir Programme was awarded at the first edition of EuroCommerce's [European Commerce Awards](#) for being the best practice in the "Qualification and Inclusion" category. A total of 1,709 people have benefited from the programme since it was created, which impacted 567 people in 2023 (49.6% more than in the previous year), 269 of whom were hired. In 2023, Incluir Centres trained 253 people.

We have a total of 1,693 people with disabilities and/or an impairment on our teams (855 in Portugal, 829 in Poland and 9 in Colombia).

In order to raise awareness among our leaders and give them the tools to deal with difference and onboard, monitor and develop each person without unconscious bias, we launched another edition of the Liderar para a Diferença (Leadership for the difference) programme, which has seen 2,827 employees trained in Portugal.

As a result of the work carried out in Portugal, in 2023 Pingo Doce, Recheio and the holding company won the Inclusive Employer Brand seal, awarded by Instituto de Emprego e Formação Profissional¹⁷⁰ (Institute for Employment and Vocational Training). The holding company achieved the "Excellence" level for the first time.

In 2023, Ara began implementing an inclusion programme targeting three segments: people with a disability and/or an impairment, women who are responsible for their household, and people over 50. The first two groups were given priority and, with regard to the former, the types of stores and jobs compatible with the programme were identified, resulting in the hiring of ten people with a disability and/or an impairment. These new employees received legal and labour support, training and close monitoring to aid them in their integration. The teams at the stores responsible for onboarding these employees also

¹⁷⁰ Criteria: (i) recruitment, professional development and advancement; (ii) job retention and return to work; (iii) accessibility (employees); (iv) services and relationships with the outside world (community and customers).

received training to better integrate them. As regards the second group, to empower women in vulnerable situations due to their family role and to give them the tools to help them manage and succeed in their personal and professional lives, we provided training on topics such as strengthening personal and family life, their role as mothers, and mental health. In all, 176 employees received training.

In Poland, through the Odkryj Siebie Z Hebe (Discover yourself with Hebe) programme, run in partnership with the One Day Foundation, the Company offers a two-month internship in its stores to young adults who live in or aged out of orphanages. The initiative ensures the training of young people in essential skills to succeed in the labour market, who are guided by mentors. In 2023, 13 young people took part in the programme, and five were subsequently hired by Hebe.

Our Companies in Poland continued to invest in the integration of Ukrainian employees. In 2023, we hired 2,918 Ukrainians, 99.5% of which in Poland. The Group currently employs a total of 3,166 Ukrainian people. To facilitate their journey within the organisation, Biedronka has the following mechanisms in place:

- a team responsible for recruiting and integrating migrants;
- content and recruitment channels designed especially for the Ukrainian population;
- onboarding materials, communication and operation processes, such as store check-out, in Ukrainian;
- internal channels with useful information in Ukrainian, including a chatbot to assist employees.

Besides translating training materials and HSW and HR procedures into Ukrainian, Hebe supports these employees in their immigration process. It also offers language training in Polish for Ukrainian employees, and in Ukrainian for Polish logistics coordinators who have teams with people of that nationality.

JMA has 31 migrant employees on its teams and also invested in their inclusion by providing 65 hours of Portuguese language training, as well as tax and administrative support.

In 2023, we also made improvements to our online channels to promote inclusion, by making the Our JM intranet more accessible. Following an audit of the platform, several changes were made and tested with the support of the Incluir Centre team. Most noteworthy is the greater compatibility with screen readers and keyboard navigation to lower the barriers that exclude people with visual impairments or intellectual disabilities, among other impairments, from enjoying all the possibilities that the online world has to offer.

6.3.11. Act ethically

Our commitment to high standards of integrity and ethics ensures that all employees and workers who are not employees feel respected and protected, thus contributing to a work environment that promotes dignity and trust among our people and other stakeholders.

We do this by respecting human rights, laws in force in the countries where we operate and applicable international laws and guidelines, including the Universal Declaration of Human Rights, the International Labour Organization Conventions and those of the Organisation for Economic Co-operation and Development (OECD), and the Guidelines for Multinational Enterprises, among others.

Our Code of Conduct¹⁷¹ and Anti-Corruption Policy¹⁷² establish the standards of behaviour that all our structures must take into account throughout the employee life cycle, simultaneously acting as a yardstick of the ethics and good conduct that employees must follow, irrespective of their hierarchical level, function or the country in which they work.

We also have in place 92 Group-wide and local policies that follow and embody these principles in people management rules and processes. Among these policies are the global Labour Fundamentals Guidelines, which serve to guide our Companies and corporate structures in respecting and safeguarding human and labour rights, fostering a healthy, safe and balanced workplace. With these guidelines, we ensure compliance with the following principles and rights:

- principle of equality and non-discrimination;
- right to work;

¹⁷¹ Our [Code of Conduct](#) is available on our corporate website, on the [Ethics and Integrity](#) page.

¹⁷² Our [Anti-Corruption Policy](#) is available on our corporate website, on the [Ethics and Integrity](#) page.

- right to rest;
- right to equal pay and fair remuneration;
- right of association and collective bargaining;
- right to a safe workplace;
- right to parenthood;
- right to privacy and private life;
- right to remedy.

Also of note is the policy that establishes and shares with all employees in Portugal the guidelines for preventing and combating harassment and discrimination, setting out:

- the rules for preventing and addressing discriminatory behaviour and/or harassment, in any form, in the workplace and/or for work-related reasons;
- the channels of contact between employees and their Companies on this matter;
- the guidelines for assessing and investigating complaints received.

[GRI 408-1, 409-1 and 411-1]

We ensure the prevention of the risk of labour rights violations, inter alia through regular HR operations audits, the audit of working hours, rest and holiday periods, medical exams, workplace conditions, and other criteria with which compliance and control are aimed at promoting the dignity of work and the wellbeing of employees. Where nonconformities are identified, a recovery plan is defined, closely monitored by the HR team, and the subsequent audit is brought forward to confirm that the plan has been implemented. In 2023, a total of 441 audits were carried out in Pingo Doce and Recheio stores.

In Colombia, we have a policy in place that sets out the ten fundamental rules to be followed by the Company in managing people, to ensure that human and labour rights are respected in all situations. In 2023 we began the certification of store managers and other key functions, mandatory for the performance of these roles, and which enabled us to validate the knowledge of 218 people on this policy. In addition, Ara's teams monitor a criticality map that allows them to control priority labour rights indicators¹⁷³ and trigger the audit of stores with an identified risk. A total of 630 audits were carried out.

At Jerónimo Martins Agro-Alimentar (JMA) there is a growing dependence on migrant labour and 27.2% of workers come from temporary employment agencies. Accordingly, there is a greater concern in ensuring compliance with the labour and human rights of these workers and in 2023 we began to evaluate our partners.

In the fight against forced labour and as part of The Consumer Goods Forum, we continued our involvement in the Human Rights Coalition – Working to End Forced Labour, aimed at ensuring that by the end of 2025 its members have all of their own operations covered by due diligence systems, as a way to identify, remedy and prevent human rights risks.

Group-wide, we ensure the prevention and eradication of child labour by implementing recruitment and selection procedures that prohibit the hiring of persons under the legally permitted employment age. In 2023, the Global Child Forum, which assesses the policies developed and implemented by organisations to address the impact on children's rights, ranked us as a "Leader", in eighth place worldwide and first among Portuguese companies, with a score of 8.9 points out of 10 possible points (1.3 points above the previous year and 3.5 points above the sector average).

[GRI 2-30 and 407-1]

With regard to freedom of association and collective bargaining, under the terms of applicable law, all employees are free to form and join organisations without the need for prior authorisation and may be represented by them when negotiating agreements with their employer. Collective bargaining, for now only applicable to Portugal, covers 95.4% of employees in the country¹⁷⁴. Biedronka has a trade union

¹⁷³ Some examples of the aspects monitored by these indicators include working times, rest times, labour costs, FTEs, turnover, absenteeism and disciplinary procedures. The assessment of these aspects culminates in a criticality score ranging from 1 to 5, assigned to stores, areas and managers, among others.

¹⁷⁴ Only in Portugal, since there are no collective labour regulation instruments in Poland and in Colombia applicable to the Group's Companies, thus corresponding to 25.4% of the Group's total employees.

policy that sets out the main rules and guidelines for conducting an effective social dialogue, in line with the law and based on the principles of transparency, independence and mutual trust.

Communication and training

[GRI 205-2]

To ensure that our employees are properly informed about their rights and responsibilities in complying with the ethical standards we set, we ensure regular communication campaigns and training. When new employees join the Group, they are provided with a copy of the Code of Conduct and the Anti-Corruption Policy, and requested to acknowledge receipt thereof. In Colombia, in addition to being made aware of the Anti-Corruption Policy, employees also receive training in the policy during their first two months on the job. In 2023 we trained 15,587 employees in this policy, corresponding to 84.5% more training hours than in the previous year, and we launched communication campaigns that reached 12,787 employees¹⁷⁵ Group-wide.

We also regularly promote in-person and e-learning sessions on labour law, having trained more than double the number of employees in 2023, compared to 2022, and increased training hours by 24.7%. As a result of the labour reforms in Portugal and Poland, several of our Companies implemented communication campaigns focused on employee rights, reaching 640 people.

	Code of Conduct		Anti-Corruption Policy		Labour law	
	Training hours	Employees trained	Training hours	Employees trained	Training hours	Employees trained
Group	4,718	5,251	16,951	15,587	15,904	7,704
Portugal	136	426	1,123	1,596	6,317	2,204
Poland	0	0	58	75	5,604	1,518
Colombia	4,583	4,825	15,770	13,916	3,983	3,982

Resolution mechanisms

Our efforts to promote the highest standards of ethical conduct culminate in the need to establish and disclose mechanisms for reporting and remedying any irregular situations. We ensure that all situations that are reported are investigated and subsequent action plans designed, activated and implemented, while ensuring the confidentiality and protection of whistleblowers.

In the three countries where the Group has its largest operations, employees have the Employee Assistance Service at their disposal for reporting, clarifying and resolving labour issues and, in the case of Portugal, for receiving and forwarding social requests. This channel ensures confidentiality, independence and impartiality, and safeguards employees against any retaliation, discrimination or loss of rights.

Employee Assistance Service	Contacts/procedures initiated			Contacts/procedures completed (%)		
	2023	2022	2021	2023	2022	2021
Group	90,809	87,325	64,385	100%	98%	98%
Portugal	22,972	37,926	39,845	100%	100%	99%
Poland (i)	19,537	22,280	8,995	100%	97%	92%
Colombia	48,300	28,776	15,545	99%	97%	98%

Notes: (i) does not include contacts related to payroll/administrative issues and requests for Social Fund support

¹⁷⁵ Includes access to a communication notice on business courtesies via the Our JM platform in the three main countries where we do business.

The Ethics Committee is an independent body tasked with monitoring disclosure of and compliance with the standards and principles of the Code of Conduct and Anti-Corruption Policy. To this end, it has its own dedicated website that allows employees, as well as any interested party with whom our Companies work or interact, to confidentially report any instance of non-compliance with or violation of the law, internal policies or principles, in particular related to aggression, harassment, conflicts of interest, corruption, discrimination, fraud, improper business practices or the misuse of information, among other wrongdoing. We also have four Ethics Boards¹⁷⁶ in Portugal, independent reporting channels which, together with the Ethics Committee, are responsible for ensuring the receipt and follow-up of reports of any wrongdoing related to the Companies, consistent with the violation of European Union law, national law and the Code of Conduct. The Ethics Committee and Ethics Boards act in accordance with principles of independence, impartiality, integrity, confidentiality and absence of conflicts of interest, and have a platform for managing reports of wrongdoing pursuant to law.

In Poland, an Anti-Mobbing, Anti-Discrimination and Sexual Harassment Committee is formed whenever a complaint involving these matters is reported, which is responsible for investigating the complaints and formulating an action plan. In Colombia, the Committee for Labour Coexistence investigate complaints relating to working conditions or other work-related problems.

[GRI 406-1]

All situations reported via any of these channels are analysed and investigated, and action plans are drawn up for the resolution thereof whenever necessary. In 2023, we received 3,286 labour-related complaints, all of which were investigated, of which 83.0% were closed and 41.4% required remedy actions.

Labour-related complaints ¹⁷⁷	Total number	% of complaints received
Complaints received	3,286	-
Complaints investigated (i)	3,286	100%
Complaints with the need for remedy actions (ii)	1,362	41%
Complaints closed (investigation concluded without need for action or investigation concluded with the implementation of the required actions) (iii)	2,727	83%

Notes: (i) number of complaints investigated by the resolution mechanisms, out of the total complaints received; (ii) number of complaints whose conclusion resulted in the implementation of remedy actions, out of the total complaints received; (iii) number of complaints considered closed by 31.12.2023 after the appropriate investigation, out of the total complaints received.

¹⁷⁶ According to Directive (EU) 2019/1937 and with the transposition thereof into Portuguese Law No. 93/2021, companies that have 50 or more workers must establish internal reporting channels, and those that employ between 50 and 249 workers may share resources as regards the receipt of reports and follow-up, which resulted in the establishment of four Ethics Boards in our context in Portugal. At the time of writing of this report, Directive (EU) 2019/1937 has not been transposed into Polish law.

¹⁷⁷ The figures shown represent complaints made by employees through the Ethics Committee, Ethics Boards, and the Employee Assistance Service.

7. 2021-2023 Commitments

Action pillar	2021-2023 commitment	2023 progress
Promoting Good Health Through Food	In all countries develop food alternatives such as vegan, lactose-free and/or gluten-free solutions that are aimed at consumers with specific dietary needs/preferences.	<p>Achieved. In 2023, the Group Companies had 1,520 gluten-free products (62 of which were new), 87 lactose-free (6 of which were new), and 195 for vegans/vegetarians (24 of which were new) on sale. There are no products for vegans/vegetarians in Colombia.</p> <p>Partially achieved. At the time of product launch, many may have a nutritional profile considered by the Companies to be better than the benchmark (or best in class) and, for reasons of competitive dynamics, progressively (in the same year or in subsequent years) adjusted by competitors.</p> <p>In 2023:</p> <ul style="list-style-type: none"> Private Brand Poland, 59% of the products with an established benchmark had a higher profile than the market, 38% had the same profile, and 3% had a worse profile. Out of the 109 considered products, 51 products had no benchmark on the market for comparison. Private Brand Portugal, out of the 50 products on sale most consumed by children* with a benchmark established in Pingo Doce and Amanhecer, 78% had similar profiles to the benchmark, and 22% had a better profile. One product had no benchmark due to its innovative nature on the market (launched in 2023). Private Brand Colombia, it was not possible to establish benchmarks. <p><small>* from 3 years of age, with appropriate formats and pictograms on the packaging for these ages.</small></p>
	<p>Ensure that products targeted for children have a higher nutritional profile than the benchmark (or best in class), according to the country of operation. In Colombia, ensure that products targeted for children have a higher nutritional profile than this benchmark until 2025.</p>	<p>Not achieved.</p> <ul style="list-style-type: none"> Private Brand Poland: 100% (9 p.p. more versus 2022) of 29 eligible products; Private Brand Portugal: 30% of the 44 eligible products had this symbol; the total number of eligible products was 73, with 42 bearing the GMO-free symbol, i.e., 58%.
	<p>In Portugal and in Poland, ensure the use of voluntary "Without GMO" labelling for 75% of Private Brand food references containing mostly (>50%/net weight) potentially modified ingredients (soy and corn), thus helping consumers in their decision-making process (55% year 1, 65% year 2, 75% year 3).</p> <p>In Portugal and Poland, continue to develop programmes promoting the Mediterranean diet principles and healthy nutritional habits, based on recommendations by local experts, and raise consumer awareness on reading food labels.</p>	<p>Achieved. In both countries, the adoption of the Nutri-Score symbol in 2021 was a decision aimed at offering consumers more intuitive information regarding nutritional profiles of pre-packaged Private Brand products. In 2023, Biedronka extended the Nutri-Score to more 152 products among the 20 categories selected for classification, increasing the total number of items classified according to this system for assessing the nutritional profile of products to 405 (+60% compared to 2022). At the end of the year, products with this symbol totalled 591 in Pingo Doce (+96% vs. 2022) and 86 in Recheio (+760% vs. 2022).</p> <p>In Portugal, the partnership with CUF to promote health through food was maintained with the "Feeding Health" programme, which raises awareness of the role that a diversified and balanced diet can play in health, and encourages consumers to select the foods that best suit their needs and lifestyle, and the publication of Sabe Bem magazine (average bimonthly circulation of 100,000 copies).</p> <p>Biedronka maintained its Czas Na... magazine (containing recipes, it is dedicated to nutrition and healthier lifestyles), the Dada magazine (aimed at parents, on nutrition and healthy lifestyles, it results from the collaboration between</p>

Action pillar	2021-2023 commitment	2023 progress
		Instytut Matki i Dziecka [Mother and Child Institute] and Biedronka) and the publication of articles in external media such as social networks. The Gang Mocniaków educational and loyalty campaign was launched, aiming to alert younger generations to the "superpowers" of food, emphasising fresh products and the chain's exclusive brands. As part of this campaign, 33 educational materials were produced, including 6 children's books.
	In Portugal and in Poland, ensure that 90% of Private Brand products do not contain, in their direct ingredients, artificial colorants until 2023.	Achieved. Portugal Private Brand: 100%. Poland Private Brand: 98%. Colombia Private Brand: 95%. Perishables Portugal: <ul style="list-style-type: none"> raw materials used in central kitchens: 100%. raw materials used in restaurants, takeaway and sushi: 100%. bakery sold under the Pingo Doce label: 100%. manufacturing raw materials (store and factory): 100%. pastries sold under the Pingo Doce label: 100%. Perishables Poland: in the bakery, 100%. Additionally, in Colombia, 96% of specialised perishable products, for example in bakeries, do not contain artificial colourings.
	In Portugal and in Poland, ensure that 90% of Private Brand products do not contain, in their direct ingredients, artificial flavour enhancers until 2023.	Achieved. Portugal Private Brand: 100%. Poland Private Brand: 97%. Colombia Private Brand: 96%. Perishables Portugal: <ul style="list-style-type: none"> raw materials used in central kitchens: 100%; raw materials used in restaurants, takeaways and sushi: 100%; bakery sold under the Pingo Doce label: 100%; manufacturing raw materials (store and factory): 100%; pastries sold under the Pingo Doce label: 100%. Perishables Poland: <ul style="list-style-type: none"> raw materials bakery: 100%; meat: 100%; fruit and vegetables: 100%; fish: 100%. Perishables Colombia: 100% of specialised perishable products, for example in bakery, do not contain artificial flavour enhancers.
	In Portugal and in Poland, position the Companies as healthy ageing promoters, through democratising the access to Private Brand food products that meet internationally recognised nutritional and dietary needs for the +50 age groups.	Achieved. In 2023, specific products were launched for these age groups, namely in the Go Active range in Poland and Portugal, whose target audiences include senior citizens. 39 Go Active products in Poland and 6 in Portugal were launched.
	In Hebe, in the scope of promoting health through cosmetic products' formulation, develop Private Brand alternatives without ingredients of animal origin, aimed at consumers with specific needs/preferences.	Achieved. In 2023, 49 products without animal ingredients were launched, making them suitable for vegans. The total of this range amounted to 89 references (+122.5% vs 2022) in compliance with the European Regulation (EU) for Cosmetics No. 1223/2009 (product safety and labelling) as well as European Regulation (EU) No. 655/2013 for the common criteria for claims on cosmetic products.
	In Hebe, in the scope of promoting health through cosmetic products' formulation, ensure that Hebe Naturals products have at least 90% natural ingredients in their composition (according to ISO 16128).	Achieved. Out of a total of 13 references available in the Hebe Naturals range in 2023, 100% had ≥90% natural ingredients on their composition (in line with ISO 16128). Additionally, the production of these items follows the ISO 22716 standard on Good Manufacturing Practices for Cosmetics. In 2023, seven new products hit the market.

Action pillar	2021-2023 commitment	2023 progress																																																																										
Respecting the Environment	<p>Increase the number of locations with environmental certification to at least 60% of the total distribution centres and industrial units* by 2023.</p> <p>*Fresh dough factory, central kitchens, soup factory and Terra Alegre dairy factory.</p>	<p>Achieved. In 2023, 70% of all distribution centres and production units had environmental certification:</p> <table><tr><th rowspan="2">Locations</th><th colspan="2">2023</th><th colspan="2">2022</th></tr><tr><th>ISO 14001</th><th>Total</th><th>ISO 14001</th><th>Total</th></tr><tr><td>Distribution centres (#)</td><td>23</td><td>34</td><td>22</td><td>32</td></tr><tr><td>Ara</td><td>0</td><td>8</td><td>0</td><td>6</td></tr><tr><td>Biedronka</td><td>17</td><td>17</td><td>16</td><td>17</td></tr><tr><td>Hebe</td><td>0</td><td>1</td><td>0</td><td>1</td></tr><tr><td>Pingo Doce and Recheio</td><td>6</td><td>8</td><td>6</td><td>8</td></tr><tr><td>JMA</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Production units (#)</td><td>5</td><td>6</td><td>3</td><td>6</td></tr><tr><td>Ara</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Biedronka</td><td>1</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Hebe</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Pingo Doce and Recheio</td><td>3</td><td>4</td><td>1</td><td>4</td></tr><tr><td>JMA</td><td>1</td><td>1</td><td>1</td><td>1</td></tr><tr><td>Total certified (%)</td><td>70%</td><td>---</td><td>66%</td><td>---</td></tr></table>	Locations	2023		2022		ISO 14001	Total	ISO 14001	Total	Distribution centres (#)	23	34	22	32	Ara	0	8	0	6	Biedronka	17	17	16	17	Hebe	0	1	0	1	Pingo Doce and Recheio	6	8	6	8	JMA	0	0	0	0	Production units (#)	5	6	3	6	Ara	0	0	0	0	Biedronka	1	1	1	1	Hebe	0	0	0	0	Pingo Doce and Recheio	3	4	1	4	JMA	1	1	1	1	Total certified (%)	70%	---	66%	---
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	<p>Reduce the carbon footprint (scopes 1 and 2) by at least 40% by 2023 (per 1,000 euros of sales), compared to 2017.</p>	<p>To ensure that environmental management procedures are followed and opportunities for improvement are identified, we conduct audits to stores, warehouses, distribution centres and other operational units. In 2023, 8,364 environmental audits were carried out (6,860 at Biedronka, 1,110 at Ara, 352 at Pingo Doce, 41 at Recheio, 10 at JMA and 1 at Hebe), 9.5% more than in 2022. The average score was 93%, the same as in 2022. Corrective actions are defined for all cases in which the score does not reach 100%.</p> <p>Achieved. In 2023, the reduction in the Group's carbon footprint per 1,000 euros of sales compared to 2017 was 60%.</p>																																																																										
	<p>Reduce energy consumption by 10% (per 1,000 euros of sales) by 2023, compared to 2017.</p>	<p>Achieved. In 2023, the reduction in energy consumption per 1,000 euros of sales compared to 2017 was 36%.</p>																																																																										
	<p>Reduce water withdrawal in Distribution activities by 10% by 2023 (in megalitres per million euros of sales), compared to 2017.</p>	<p>Achieved. In 2023, the volume of water withdrawn in Distribution activities per million euros of sales was 38% less compared to 2017.</p>																																																																										
	<p>Limit food waste to 16.1 kg for each tonne of food sold by 2023.</p>	<p>Not achieved. In 2023, food waste in the Group grew to 18.5 kg for every tonne of food sold, 15% above the defined limit.</p>																																																																										
	<p>Ensure that at least 12% of the packaging in Private Brand products are included in the Ecodesign project by 2023, comparing to the 2020 assortment.</p>	<p>Achieved. In 2023, 737 packaging ecodesign projects for Private Brand products were completed. Since 2011, 1,893 packages were developed according to ecodesign strategies, which corresponds to 30% of the assortment in 2020.</p>																																																																										
	<p>Ensure an annual waste recovery rate of at least 85% of the volume of waste generated by 2023.</p>	<p>Achieved. In 2023, waste recovery rate was 85.4%, that is, 0.4 p.p. above the defined target for the three-year period 2021-2023. In 2021 and 2022, this rate was 85.8% and 85.5%, respectively.</p>																																																																										
	<p>Support at least one nature conservation project in each of the countries where we have operations and disclose its results annually.</p>	<p>Achieved. In total, the Group supported 14 nature conservation projects in 2023 (8 in Portugal, 2 in Colombia and 4 in Poland).</p>																																																																										
	<p>Reduce by 5% by 2023, the specific consumption of plastic (measured in tonnes of plastic packaging per million euros of turnover), compared to 2018.</p>	<p>Achieved. In 2023, there was a 33% reduction in the specific consumption of plastic (t/million euros in sales) compared to 2018.</p>																																																																										

Action pillar	2021-2023 commitment	2023 progress
Sourcing Responsibly	Increase the content of recycled plastic to 10% of the total amount of plastic packaging under our responsibility (Private Brand, service packaging, check-out bags and wrapping film) by 2023.	Achieved. In 2023, the amount of recycled plastic in our directly managed packaging was 10.7%, an increase of 5.3 p.p. compared to 2020.
	Reduce carbon emissions resulting from transporting goods to stores by 5% (in tonnes of CO ₂ e per thousand pallets transported), by 2023, compared to 2020.	Not achieved. In 2023, a total of 5.38 tonnes of carbon emissions per thousand pallets were recorded in the transport of goods between distribution centres and stores, a reduction of 1.0% compared to 2020.
	Guarantee that at least 80% of the Jerónimo Martins Group's purchases of food products are sourced from local suppliers.	Achieved. In 2023, 91% of the food products sold by the Group were purchased from local suppliers.
	Increase sales of Private Brand and perishable products and/or packaging with sustainability certification to at least 7% of the total sales of these product categories by 2023.	Achieved. In 2023, sales of Private Brand and perishable products and/or packaging with sustainability certification accounted for 13.4% of total sales.
	Carry out environmental audits to at least 20% of Private Brand and perishable suppliers, with a purchase volume greater than 1.1 million euros in the 2021-2023 period.	Achieved. In 2023, 85 Private Brand and perishables suppliers were audited. Since 2021, the audited suppliers accounted for 21% of Private Brand and perishable suppliers with a purchase volume greater than 1.1 million euros.
	<p>Contribute to The Consumer Goods Forum's (CGF) Forest Positive Coalition of Action commitments. Within the scope of our Private Brand and perishable products and for each of the commodities considered, the following goals were defined:</p> <ul style="list-style-type: none"> • Palm oil: continue to ensure 100% RSPO certification in Portugal and Poland. In Colombia, ensure compliance with the "Acuerdo de Voluntades para la Deforestación Cero en la Cadena de Palma en Colombia" (Voluntary Agreement for Zero Deforestation in the Colombian Palm Oil Chain) from the Colombian government. • Soy: reduce by 50% soy from unknown origins to 16% of total direct and indirect soy. Reduce soy from countries with risk of deforestation to 25% and/or ensure it is sustainably sourced (e.g. RTRS or ProTerra certified or other multi-stakeholder schemes that promote the preservation of ecosystems in the main production areas of this ingredient). • Beef: reduce unknown origins to 2.5% of total beef purchases. If sourcing from Brazil, engage with suppliers to ensure the adoption of deforestation policies and actions. • Paper and timber: work with suppliers to achieve sustainable certification (e.g., FSC® or PEFC) in 80% of virgin fibres used in products 	<p>Partially achieved. In 2023, the Group had the following performance in its Private Brands and perishables:</p> <ul style="list-style-type: none"> • Palm oil: the Companies in Portugal and Poland maintained the RSPO certification for 100% of the palm oil used. In Colombia, Ara traced the origin of 91% of the palm oil to the farm where it was produced. The palm oil in our products comes from three of the four production areas in the country and 28 (out of 68) processing plants operating in Colombia. Only 0.1% deforestation detected by public bodies in 2019 was associated to palm oil. In Ara, over 90% of the palm oil used in Private Brand and perishable products was produced in Colombia, and 13% was RSPO certified. In 2023, 98% of the palm oil in Ara's Private Brand and perishables not produced in Colombia had RSPO certification. • Soy: soy (direct and indirect) sourced from unknown origin represented 7% (7 p.p. less than in 2022) of the total. More than 70% of the total soy from known origins comes from countries with risk of deforestation (+15 p.p. compared to 2022), of which 10% had sustainability certification (e.g., RTRS). In a partnership with Nestlé and IPAM (Amazon Environmental Research Institute), we kept our support to the project to develop a governance model for low-carbon agricultural production and the conservation of natural ecosystems among smallholder farmers and indigenous populations in the state of Mato Grosso (Brazil). • Beef: it was possible to map all the beef used to at least the country of origin. Based on this work, it was possible to confirm that 0.6% of the total originated from Brazil. Despite the reduced exposure to this ingredient, we maintain our participation in the beef working group under the CGF's Forest Positive Coalition of Action. • Paper and timber: 90% of the virgin fibres used in our Private Brand products had sustainability certification

Action pillar	2021-2023 commitment	2023 progress
	and in 70% of virgin fibres used in our packaging.	(FSC® or PEFC). In the case of packaging, the proportion reaches 74%.
Supporting Surrounding Communities	Ensure the annual application of the Sustainable Agriculture Handbook in at least 70 new farms in Portugal and Poland, ensuring a minimum average sustainability index of 3.7 points (on a scale from 1 to 5, in which 5 is the maximum score) for farms with at least two assessments in the 2021-2023 period.	Achieved. In 2023, the Sustainable Agriculture Handbook methodology was applied in 28 new farms in Portugal, therefore reaching a total of 72 new locations in the 2021-2023 period. Regarding farms with two or more assessments, the average sustainability index was 3.7 (on a scale of 1 to 5, where 5 is the maximum score).
	Monitor and disclose at least 70% (in value) of the social impacts resulting from the support offered by all Group Companies, according to the Business for Societal Impact (B4SI) model.	Achieved. In 2023 it was possible to monitor around 70% of the Group's direct support (eligible according to the internal methodology based on the B4SI criteria and excluding social internships). The monitoring and dissemination of the impacts resulting from the support offered by the Group, according to this model, is published in this document – subchapter 5. "Supporting Surrounding Communities", section 5.2. "Managing the Support Policy for Surrounding Communities" – and on the corporate website.
Being a Benchmark Employer	Strengthen the involvement in social projects in all countries, targeted to children, youngsters and elderly people from vulnerable environments, focusing on aspects of health and healthy eating, aiming to directly impact one million people until 2023.	Partially achieved. In 2023, based on the B4SI methodology, it is estimated that the Group Companies' (essentially focused on responding to social emergencies and social welfare) have supported around more than 2.2 million people from vulnerable backgrounds, including projects focused on issues such as health and healthy eating. We estimate that we had reached around 4.5 million people in 2022 and around 2.4 million people in 2021.
	In Poland, expand the food donations programme for local non-governmental organisations to 70% of stores.	Achieved. Stores with food donations procedures to local institutions totalled 2,701 by the end of 2023. This figure represented more than 75% of the Company's stores.
	Promote the integration of personal and professional life and a flexible and healthy work environment across the Group, by implementing the flexibility policy and providing mental health services to more than 90% of employees. Additionally, the Group aims to achieve a wellbeing index and an engagement index* equal to or greater than 75%.	Partially achieved. In 2021, the Group's Managing Committee approved a Flexible Working Policy that includes flexible working hours and remote working, which was officially implemented in all the Group's Companies in 2023.
	<small>* Global wellbeing index and global engagement index: measured through the group-wide employee satisfaction survey, considering the result of the "wellbeing" and "engagement" sections, respectively.</small>	100% of our employees have access to mental health services. In Portugal, through the Mental Health Programme, aimed at employees and their children, we provide access to free psychology consultations. In Poland, employees have access to relevant digital content through the Spokojna Głowa (Calm Your Mind) programme and psychology consultations through the Razem Zadbajmy o Zdrowie (Let's Take Care of Health Together) programme at Biedronka and a wellness platform (Mindgram) with online psychology consultations at Hebe. In Colombia, digital content and training in the area of mental health are available, as well as mental health helplines.
	Reinforce the support given to employees in situations of vulnerability due to social	The Group-wide employee satisfaction survey was conducted in 2022, and we did not succeed to reach 75% in the wellbeing index and in the engagement index. In 2023, results were analysed at Group, Company and team levels, and action plans were drawn upon and implemented at all three levels.
		Achieved. In Portugal and Poland, 100% of requests for social and/or family emergencies are answered through

Action pillar	2021-2023 commitment	2023 progress
	and/or family emergencies across the Group, ensuring that more than 90% of emergency requests have a response and, depending on their nature, an action plan.	the Employee Assistance Services. In Colombia, although there is no formal social support programme, all the requests addressed to the Company were answered and, depending on the case, an action plan was structured. Through the Social Emergency Fund programme in Portugal and Możesz Liczyć (You Can Count on Biedronka) in Poland, as well as occasional support given in Colombia, 31,108 employees in vulnerable situations were supported over the 2021-2023 cycle.
	<p>Promote the respect for human and labour rights across the Group, through regular awareness-raising and communication actions, ensuring:</p> <ul style="list-style-type: none"> i. a training module on Code of Conduct for all employees; ii. a global training programme on human and labour rights for employees in management positions; iii. that 100% of new employees receive the Code of Conduct and the Anti-Corruption Policy, and that they sign their acknowledgement. <p>Prepare the Group for the future of work in the age of digitalization, ensuring the development of employees and leaders, through:</p> <ul style="list-style-type: none"> i. a minimum number of 50 hours/employee of training, which includes training in leadership programmes and training courses carried out through the Group's self-development platform; ii. the creation of development plans for 80% of the managers. 	<p>Partially achieved. i and ii. The training module on the Code of Conduct and the global training programme on human and labour rights are under development.</p> <p>iii. By 2023, 100% of employees joining the Group had received the Code of Conduct and signed its acknowledgement; 94% of new employees have received and signed an acknowledgement of the Anti-Corruption Policy, due to the fact that, in Colombia, the process includes training, which can take place in the first two months of the contract, which has not been completed by everyone.</p> <p>Achieved.</p> <p>i. In 2023 we exceeded the defined commitment, achieving an average of 55 hours of training per employee, in a hybrid training model consisting of face-to-face training and e-learning via EducAction platform.</p> <p>ii. Personal development plans for managers were prepared in 2022 and implemented in 2023. Regarding the 2023 performance cycle, 89% of eligible employees have created their plan.</p>
	Create opportunities for people at a disadvantage in accessing the labour market, namely people with disabilities, ensuring that more than 2% of people hired in Portugal have a disability or an incapacity.	Achieved. At the end of 2023, 2.2% of employees in Portugal had a disability and/or an impairment, reflecting the work carried out through Incluir Programme and Centres in creating training and employment opportunities for people at a disadvantage accessing the labour market. Specifically, the Group's holding company had 3.6% of employees with a disability and/or an impairment and most Companies exceeded the legally required quota, according to their size. We would also point out that the Group's holding company, Recheio and Pingo Doce have been awarded the Inclusive Employer Brand seal by the Institute for Employment and Vocational Training (in the case of the holding company, the level of excellence was achieved).

Action pillar	2021-2023 commitment	2023 progress
	<p>Strengthen the promotion of gender equality across the Group through:</p> <ul style="list-style-type: none"> i. improving methodologies for determining and monitoring disparities between men and women; ii. reducing wage inequality between men and women, measured by the gender pay ratio* and based on the year 2021 (97.6%), and also reporting this indicator for the most relevant Companies of the Group in terms of the number of employees (Biedronka, Pingo Doce and Ara); iii. training at least 50% of managers in relevant content such as unconscious bias. <p>* The salary difference between women and men in the universe of employees of the Jerónimo Martins Group, based on comparable realities. It is expressed by considering the average salary of women as a percentage of the average salary of men, with 100% being the salary ratio that represents total gender equity.</p>	<p>Partially achieved.</p> <ul style="list-style-type: none"> i. Monitoring the main gender indicators and improving the respective reporting methodologies are concerns that have remained constant throughout the 2021-2023 cycle. A global internal diagnosis across all people management practices from the gender equality perspective started in 2023, to better identify potential imbalances and act on them. ii. The global gender pay ratio continued to increase, reaching 98.5% at the end of 2023 (an increase of 0.9 p.p. compared to 2021), thus moving closer to full equality. iii. The training module on unconscious bias is under development.
	<p>Strengthen workplace safety across the Group to prevent fatalities and accidents at work, reaching, by 2023 and globally, a reduction in the frequency index* to 12.50 and the severity index** to 0.30, based respectively on 13.26 and 0.31 in 2021.</p> <p>* Number of accidents with loss of working days/total hours worked</p> <p>** Number of days lost/total hours worked</p>	<p>Not achieved. The Group achieved a frequency index of 13.05 in 2023, which corresponds to a decrease of 0.21 compared to 2021. In 2023 there were 2.4% fewer accidents at work with lost days in Portugal, thanks to the Companies' commitment to initiatives that promote safe working conditions and create an environment of prevention and care. However, there was a significant increase in this type of accidents in Poland and Colombia. The severity index was 0.32, with the number of loss of working days increasing in all countries. We therefore remain committed to analysing incidents and establishing concrete actions so that this severity can also decrease.</p>
	<p>Foster a culture of recognition across the Group, ensuring:</p> <ul style="list-style-type: none"> i. salaries' competitiveness through annual internal, and external diagnostics every two years; ii. at minimum, 85% of the Group's employees benefit from at least one recognition programme. 	<p>Achieved.</p> <ul style="list-style-type: none"> i. Throughout the 2021-2023 cycle, we continuously assessed the level of competitiveness of the wage policies in alignment with the benchmark in each country and for each Company, as well as ensured that internal equity levels were monitored on a regular basis. ii. By the end of 2023, 89% of our employees were covered by at least one recognition measure in the form of an annual performance bonus and/or incentive scheme.

8. 2024-2026 Commitments

Action Pillars	2024-2026 Commitments
I. Promoting Good Health Through Food	In all countries reinforce the offer of food alternatives such as vegan, plant-based, low carbohydrates, fat and salt, low sugar content/sugar-free, lactose-free, gluten-free and/or for consumers over 50 years old.
	In all countries, ensure that products targeted for children have higher, or at least equal, nutritional profile than the benchmark (or best in class), according to the country of operation.
	In Portugal ensure the use of voluntary "Without GMO" labelling for at least 75% of Private Brand food references containing mostly (>50%/net weight) potentially modified ingredients (soy and corn), helping consumers in the decision-making process.
	In Portugal, facilitate responsible consumption through voluntary labeling of alcoholic beverages (including wines) for 100% of Private Brand references, in the following areas: <ul style="list-style-type: none"> • calorie intake; • not recommended for pregnant women; • promotion of responsible driving.
	In Hebe, reinforce the relevance of Private Brand alternatives without ingredients of animal origin, in particular by launching at least 10 new references a year.
	In Hebe, reinforce the relevance of "Hebe Naturals" product range, which contain at least 92% natural ingredients in their formula (according to ISO 16128).
	In Portugal, Poland and Colombia carry out at least one annual programme to promote the principles of the Mediterranean diet, in Portugal, or healthy eating habits in geographies with other diets (based on the recommendations of local experts).
	In all countries, promote literacy for product labelling.
	In Portugal, ensure the Nutri-Score labelling is applied on 100% of Private Brand food launches.
	In Poland, ensure the Nutri-Score labelling is applied on 100% of Private Brand food launches in selected categories.
	In Colombia, ensure that 100% of Private Brand products do not contain, in their direct ingredients, artificial colorants or flavour enhancers until 2026.
	In Poland, guarantee the absence of glucose-fructose syrup in at least 90% of Private Brand products by the end of 2026.
	In Poland, remove soy lecithin in at least 50% of Private Brand products with that ingredient until the end of 2026.
	In Poland and in Portugal, ensure whenever possible, by the end of 2026, that wholegrains are the main ingredient in breakfast cereals (with the exception of corn-based cereals).
	In Portugal, guarantee the enrichment of essential minerals and vitamins in the best-selling Private Brand products that aim to complement the main sources of food until the end of 2026.
	Ensure that, by 2026, 100% of our Private Brand food portfolio does not contain acesulfame and develop alternatives, together with suppliers, to replace aspartame for natural sweeteners.
	In Portugal and Poland, reinforce the relevance of the offer of Private Brand cosmetic products without ingredients of animal origin, for consumers with specific preferences.
	In Biedronka, ensure that at least 95% of the Private Brand regular assortment of personal hygiene products is microplastic-free.
	In Portugal and Poland, reinforce the relevance of the offer of Private Brand cosmetic products containing at least 90% of natural ingredients in their composition (in line with ISO 16128).
	In Biedronka develop Private Brand detergents that have, simultaneously, natural fragrances in their ingredients, are preservatives-free and are Ecolabel certified.
	In Biedronka, introduce the 'Eat fish twice a week' labelling for 100% of fresh fish references in selected processed Private Brand references and specialized perishables by 2026.
	Seek to ensure, on an annual basis, that the number of recalls of food products with potential risk to public health (level I severity), the cause of which is attributable to the Jerónimo Martins Companies, is zero. In the event of the occurrence of cases of level I severity, and in line with Jerónimo Martins' Product Quality and Safety Policy, ensure by all available means that the collection of food products in stores and Distribution Centres is 100% effective.
	In Poland, maintaining the number of ISO 22000-certified locations (16 distribution centres in 2023) and ensuring that the new Distribution Centres to be opened in the 2024-2026 period are certified within two years of starting operations.
II. Respecting the Environment	Ensure that the number of locations with environmental certification is at least 70% of the total number of distribution centres and industrial/similar units*.
	* including fresh dough factory, central kitchens, soup factory, Terra Alegre dairy factory and packing units.

Action Pillars	2024-2026 Commitments
	<p>In Colombia, Poland and Portugal support and/or implement, in the period 2024-2026, at least two nature conservation and biodiversity protection projects, aligned with the Kunmig-Montreal Global Diversity Framework, and disclose its results annually.</p> <p>Reduce the Group's scopes 1 and 2 emissions, in absolute terms, by at least 10% by 2026, compared to 2021. This commitment is aligned with the science-based target for the near-term submitted by Jerónimo Martins to the Science Based Targets initiative.</p> <p>Reduce carbon emissions resulting from transporting goods to stores by 5% (in tonnes of CO₂e per pallet transported) by 2026, compared to 2021.</p> <p>Engage, in the period 2024-2026, with at least 5 of the top 100 suppliers in terms of purchased goods in each company, to collaborate on the definition of strategies for the reduction of scope 3 emissions.</p> <p>Reduce energy consumption by 10% (per 1,000€ of sales) by 2026, compared to 2021.</p> <p>Reduce water withdrawal in Distribution activities by 10% (per 1,000€ of sales), by 2026, compared to 2021.</p> <p>Define and implement a mitigation and adaptation plan to improve the efficiency of water use and to manage its scarcity during low precipitation periods in JMA units, publicly disclosing its progress.</p> <p>Ensure that at least 25% of Private Brand products' packaging is included in the Ecodesign project by 2026, considering the 2023 assortment.</p> <p>Reduce by 10%, by 2025, the specific consumption of plastic measured in tonnes of plastic packaging per million euros of turnover, compared to 2018.</p> <p>Increase the content of recycled plastic incorporated in plastic packaging under our responsibility (Private Brand, service packaging, carrier bags and palletizing film) to 25% by 2025.</p> <p>Ensure an annual waste recovery rate of at least 85% of the volume of waste generated by 2026.</p> <p>Limit annual food waste to 2.5% of total food sales (in tonnes), in 2024-2026 period.</p> <p>Increase by 10% the amount of rescued food in own operations and in the supply-chain, namely through food donations, sales with a discount price of food products reaching the expiry date, recovery of non-graded food from farmers and leftovers from own operations and recovery of wasted food to animal feed and bio processing, by 2026, compared to 2023.</p>
III. Sourcing Responsibly	<p>Guarantee that at least 80% of the Jerónimo Martins Group's purchases of food products are sourced from local suppliers.</p> <p>Increase sales of Private Brand and/or perishable products and packaging with sustainability certification to at least 15% of the total sales of these product categories by 2026.</p> <p>Carry out environmental audits to at least 20% of selected Private Brand and Perishables suppliers, based on a risk assessment and with a purchase volume greater than one million euros, in the 2024-2026 period.</p> <p>Contribute to the objectives of the Forest Positive Coalition of Action of The Consumer Goods Forum. The following objectives have been set for our Private Brand and perishable products:</p> <ul style="list-style-type: none"> • By 2025, ensure that palm oil, soy, paper and wood and beef in our Private Brand and perishable products are not associated with either deforestation or conversion of ecosystems (DCF - Deforestation and Conversion Free). • Palm Oil: <ul style="list-style-type: none"> ◦ Continue to ensure that 100 % of palm oil in Portugal and Poland is RSPO certified and progressively extend this commitment to palm oil derivatives. ◦ In Colombia, ensure compliance with the Colombian government's "Acuerdo de Voluntades para la Deforestación Cero en la Cadena de Palma en Colombia" (Voluntary Agreement for Zero Deforestation in the Colombian Palm Oil Chain), guaranteeing that by 2026, the palm oil of Colombian origin used in Private Brands and perishable products is traceable to the farm where it was produced and is not associated with deforestation, and that 100% of palm oil of non-Colombian origin used in Private Brands and perishable products is certified by the RSPO. • Soy: By 2025, ensure that 100% of direct and indirect soy is traceable at least to the country of origin and that whenever it comes from an origin where the risk is not negligible, the soy is traced back to the municipality of origin and/or has sustainability certification (e.g. RTRS or Proterra). • Paper and Wood: Working with suppliers of Private Brand products and perishables to ensure that 95% of the virgin fibres used in our products and 80% of the virgin fibres used in our packaging are certified (FSC® or PEFC) by 2026. • Beef: Ensure that 100% of the beef in our Private Brand and perishable products is traceable at least to the country of origin, and that traceability to the farm of origin is guaranteed for all beef sourced from non-negligible risk countries. <p>By 2026, analyse the sustainability status of fish stocks for at least 80% of fish sales (in kg), from Private Brand and perishable products, and publicly disclose progress.</p>

Action Pillars	2024-2026 Commitments
	<p>By 2026, ensure that 100% of wild-caught tuna in our Private Brand and perishable products is traceable to the vessel.</p> <p>Eliminate, by 2025, the sale of Private Brand fresh eggs from caged hens.</p> <p>By 2026, in Portugal and Poland, ensure that at least 90% of eggs used as an ingredient in our Private Brand products are from cage-free hens.</p> <p>In Poland, carry out inspections to 100% of egg farming units from which Private Brand fresh eggs are produced for Biedronka, until the end of 2024.</p> <p>In Portugal and Poland, ensure, by 2026, that animal welfare topics are included in the scope of audits to perishable suppliers who manufacture products containing at least 80% animal protein, and publicly disclose the results.</p> <p>In Poland, starting from 2024, carry out 100% of fresh fish, from aquaculture, audits according to the 'Fish Welfare' standard.</p> <p>In Biedronka, ensure the extension of product guarantee from 2 to 3 years for all electric and additional non-electric non-food products where applicable.</p>
IV. Supporting Surrounding Communities	<p>Monitoring and disclosure of at least 70% (in value) of the social impacts resulting from the annual support offered by all Jerónimo Martins companies, according to the Business for Societal Impact (B4SI) model and aligned with criteria for the financial materiality.</p> <p>Strengthen the involvement in social projects in all geographies, targeted to children, youngsters and elderly people from vulnerable environments, aiming to directly impact 1 million people per year, until 2026.</p> <p>In Colombia, promote health through food to at least 3,000 vulnerable children, per year, by supporting them with in-kind in regions with the highest indicators of malnutrition and food insecurity.</p> <p>By 2026 in Colombia, ensure that 50% of stores donate food and non-food products to nongovernmental organizations, with the aim of supporting vulnerable people.</p> <p>In Colombia, ensure support until 2026, to more than 1,200 community mothers' houses through food and equipment assistance, while simultaneously following-up on nutritional indicators of children under their care, such as anthropometric measures.</p> <p>In Colombia, ensure at least 200 volunteers participate on environmental protection initiatives and livelihood improvement projects for vulnerable people by 2026.</p> <p>In Colombia, support more than 60,000 people by 2026 in context of vulnerable conditions through humanitarian and livelihood programs, namely with food, prioritizing children and regions with the highest poverty rate and higher food insecurity indicators, by ensuring at least two partnerships with NGOs and/or other industry leaders.</p>
V. Being a Benchmark Employer	<p>Promote respect for human and labour rights, by:</p> <ul style="list-style-type: none"> ensuring a training module on the Code of Conduct available to 100% of employees; ensuring a global training programme on human and labour rights available to 100% of managers; implementing an internal global policy and process of prevention and compliance with labour rights, reflecting the Labour Fundamentals Guidelines in place. <p>Strengthen the promotion of gender equality across the Group, by:</p> <ul style="list-style-type: none"> deploying a global diagnosis of HR practices to identify any gender inequalities that may exist and work on the identified improvement opportunities; ensuring a gender pay ratio * variation of +/- 3% compared to the parity ratio (100%), globally and by country; ensuring a global training programme on unconscious bias available to 100% of managers. <p><small>* Salary difference between women and men in the Jerónimo Martins Group employee universe, based on comparable realities. It is expressed considering the average salary of women as a percentage of the average salary of men, with 100% being the pay ratio that represents full equality among genders (parity).</small></p> <p>Reinforce leadership capabilities in future generations and stimulate knowledge transfer, by:</p> <ul style="list-style-type: none"> organizing at least four yearly global sessions with senior experts, available to all young talent population; promoting a global Jerónimo Martins experience for the young talent population, with the definition of a new global trainee policy; ensuring that 90% of managers take part in at least one leadership development initiative by the end of 2026; embedding the Group's Values and associated behaviours in people management processes with at least two global processes reviewed and 100% of eligible employees impacted; implementing a mechanism to measure leadership impact in the Group.

Action Pillars	2024-2026 Commitments
	<p>Strengthen our recognition mechanisms and promote greater transparency about compensation, by:</p> <ul style="list-style-type: none"> • ensuring at least one recognition mechanism that values behaviours in all Companies (evolving existing ones or implementing new recognition mechanisms), covering 100% of employees by 2026; • making available the total compensation package statement (fixed and variable remuneration and benefits) to 100% of employees by 2026. <p>Increase the number of employees in our workforce at a disadvantaged position in accessing the labour market (people with disabilities and/or impairments, refugees and migrants or people at social risk) and contribute positively to increasing social inclusion awareness within and outside the Group, promoting at least four yearly forums to share good practices in this scope.</p> <p>Reinforce our internal development and mobility opportunities, increasing their attractiveness and effectiveness, by:</p> <ul style="list-style-type: none"> • creating personal development plans for at least 95% of eligible managers; • evolving the personal development plan definition process, aligning it with individual and business needs and ensuring close follow-up (from line managers and HR) for managers in the talent pool; • ensuring that 100% of eligible internal vacancies are published and increasing the average number of applications per vacancy; • Rolling out a global referral programme. <p>Foster safe working conditions, by:</p> <ul style="list-style-type: none"> • investing in certifying at least three new workplaces/businesses following ISO 45001; • decreasing the current frequency and severity index to 12.00 and 0.29, respectively. <p>Promote a flexible and healthy work environment across the Group, by:</p> <ul style="list-style-type: none"> • piloting at least one measure in the scope of new ways of working and/or hiring; • making training in wellbeing available to 100% of managers, giving them tools to identify and manage their own issues and help their team; • ensuring that 100% of employees have access to a structured wellbeing programme; • supporting employees in vulnerable situations due to social and/or family emergencies across the Group, ensuring at least the same level of investment in the Social Emergency Fund, in Portugal, and in Możesz Liczyć (You Can Count on Biedronka), in Poland.

9. The EU Taxonomy

9.1. Framework

The aim of the European Union's (EU) Taxonomy¹⁷⁸ is to encourage public and private investment to be allocated to sustainable activities, thereby contributing towards the European Commission's carbon-neutral targets by 2050. The Taxonomy recognises environmentally sustainable economic activities to be those that:

- make a substantial contribution to at least one of the six environmental objectives: (i) climate change mitigation; (ii) climate change adaptation; (iii) the sustainable use and protection of water and marine resources; (iv) the transition to a circular economy; (v) pollution prevention and control and (vi) the protection and restoration of biodiversity and ecosystems;
- do no significant harm to any of the other environmental objectives;
- meet minimum social safeguards.

Of the six environmental objectives defined, those relating to climate change mitigation and adaptation are regulated by the Climate Delegated Act and the Complementary Climate Delegated Act (the latter covering specific activities in the gas and nuclear energy industry). In 2023, new economic activities were included in the scope of these two objectives. The remaining objectives are covered in the Environmental Delegated Act, also published in 2023. These documents list the eligible economic activities and technical criteria for assessing whether certain economic activities make a "substantial contribution" and at the same time "do no significant harm" to any of the other environmental objectives. Activities that comply with these criteria and those related to the minimum safeguards are considered to be taxonomy-aligned.

Our main activity, food distribution, is not, yet, included in the activities listed in the Taxonomy. Therefore, only the activities supporting our operations are listed as eligible and not necessarily the main activities that we carry out, which could make a greater contribution towards the EU's carbon-neutral targets.

9.2. Our Contribution

Fighting climate change is one of the priorities defined in our Environmental Policy¹⁷⁹. The commitments and the actions we have undertaken and implemented in this regard are detailed in subchapter 5. "Respecting the Environment" and subchapter 6. "Sourcing Responsibly".

In 2023 we submitted our short- and long-term greenhouse gas (GHG) emission reduction targets to the Science Based Targets Initiative (SBTi). We estimate that these targets will be validated in the first half of 2024. Our objectives are as follows:

Short term

- by 2033, reduce our scope 1 and 2 emissions (energy and industry) by 55%, compared to 2021.
- by 2033, reduce our scope 3 emissions (energy and industry) by 33%, compared to 2021.
- by 2033, reduce our forest, land and agriculture (FLAG) emissions by 39.4%, compared to 2021.

Carbon neutrality¹⁸⁰

- by 2045, reduce our scope 1 and 2 emissions (energy and industry) by 90%, compared to 2021.
- by 2050, reduce our scope 3 emissions (energy and industry) by 90%, compared to 2021.
- by 2033, reduce our forest, land and agriculture (FLAG) emissions by 72%, compared to 2021.

These reduction targets ensure that we are aligned with the EU 2030 emissions reduction targets and with the science-based carbon reduction pathways for compliance with the Paris Agreement.

Until the end of 2023, we worked consistently to meet the carbon reduction targets we had set ourselves and which were:

¹⁷⁸ The EU Taxonomy is defined through Regulation (EU) 852/2020 of the European Parliament and the Council of 18 June 2020.

¹⁷⁹ Available for consultation on the "Responsibility" page at www.jeronimomartins.com.

¹⁸⁰ Includes the neutralisation of residual greenhouse gas emissions.

- reduce by 40%, compared to 2017, greenhouse gas (GHG) emissions, in scopes 1 and 2, for every 1,000 euros of sales;
- reduce carbon emissions resulting from transporting goods to stores by 5% compared to 2020 (in tonnes of CO₂e for every 1,000 pallets transported).

At the end of 2023, we had reduced GHG emissions (scopes 1 and 2) by 60% compared to 2017 per 1,000 euros of sales, meeting and exceeding the target. Regarding emissions associated with transport per 1,000 pallets transported, we achieved a reduction, compared to 2020, of 1%. Additionally, we reduced total carbon emissions in scopes 1 and 2 by 24.2% compared to 2017 and in absolute value.

The implementation of our commitments is underpinned by continuous investment, with execution cycles aligned with the business plan, through which we promote the adoption of carbon-reduction technologies that will enable us to transition our activities to a low-carbon economy. The majority of this expenditure is allocated to the acquisition of goods and services from economic activities related to energy efficiency and renewable energy technologies.

Energy efficiency is an integral part of the activities involved in building and refurbishing our facilities, especially stores and distribution centres in the countries in which we operate. The measures implemented include the installation of highly energy-efficient equipment, heat recovery and cold conservation systems for refrigeration appliances, speed controllers for the motors of the refrigeration equipment and LED lighting.

We have also invested in installing photovoltaic solar panels to generate renewable electricity that powers our stores and distribution centres. At the end of 2023, such technology was installed on around 780 sites in Poland, Portugal and Colombia and, as a general rule, supplied between 5% and 45% of those sites' consumption. Also in 2023, in the first year (of 15) of the Virtual Power Purchase Agreement (VPPA), Biedronka guaranteed the supply of 55 GWh (198,000 GJ) of renewable energy, avoiding the emission of 37,500 tonnes of CO₂e. Since July 2018, we have purchased 100% certified renewable electricity to power our operations in Portugal, avoiding the emission of 120,000 tonnes of CO₂e.

Although the Taxonomy does not yet identify them as being eligible, nor does it define technical screening criteria for these technologies, reducing refrigerant gas leaks from our heating, ventilation, air conditioning and industrial cooling equipment also play a relevant role in reducing our carbon footprint. In 2023, emissions from this type of equipment accounted for around 11% of scope 1 and 2 emissions.

In 2015, we established a Group-wide plan to replace high global warming potential (GWP) refrigerant gases with natural refrigerant gases (e.g., carbon dioxide, ammonia or propane) or those with low GWP (e.g., R407f). At the end of 2023, 4,875 of our stores and platforms had freezers running solely on propane. In addition, 2,953 stores and 24 distribution centres and industrial units used natural refrigerant gases in their cooling systems.

Along with managing refrigerant gases in such equipment, we implemented other energy efficiency measures that are not yet considered in the Climate Delegated Act, but which also constitute an important contribution towards meeting the European Commission's targets, namely:

- installation of equipment with improved energy performance (e.g., fridges and freezers with doors and lids that prevent energy loss);
- sale of products and packages with sustainability certification, that guarantees the implementation of good agricultural and production practices and/or those not linked to deforestation or the conversion of high conservation value ecosystems;
- the work we have carried out with our suppliers to promote sustainable agricultural practices and to eradicate deforestation in our supply chains¹⁸¹.

¹⁸¹ According to the [EU regulation on deforestation-free supply chains](#), it is estimated that deforestation is responsible for around 11% of total global carbon emissions and that around half of these are linked to agricultural production.

9.3. Eligibility Analysis

We examined the eligible economic activities identified in the Climate Delegated Act, in the Complementary Delegated Act and in the Environmental Delegated Act, and identified five eligible activities related to the acquisition of goods or services that support our main activity:

Activity	Code ¹⁸²	Description
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5. / CCA 6.5.	This activity includes service vehicles related to car leasing operations.
Renovation of existing buildings	CCM 7.2. / CCA 7.2. / CE 3.2.	We have made significant investments in the refurbishment of our stores (Portugal, Poland and Colombia). Only major renovation works are considered in this activity ¹⁸³ .
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3. / CCA 7.3.	This activity includes measures such as envelope and roof insulation and replacement of windows, doors, light sources and HVAC systems with more efficient technologies. There is other equipment that helps to improve the energy efficiency of our stores and operations that is not included in the Taxonomy but enables us to reduce our carbon footprint and increase our energy efficiency, namely chillers and standalone cooling equipment.
Installation, maintenance and repair of renewable energy technologies	CCM 7.6. / CCA 7.6.	We have invested in the installation of photovoltaic solar energy equipment ¹⁸⁴ .
Acquisition and ownership of buildings	CCM 7.7. / CCA 7.7.	This activity includes the acquisition of buildings, new leases/rentals of buildings (right-of-use) and refurbishments and other renovations of existing buildings not included in other activities. Refurbishments are outsourced to third parties in the civil engineering sector who carry out the building/refurbishment works. Jerónimo Martins only acquires the result of those services and does not carry out any actual construction. As such, considering (i) the similarity to the situations in which we acquire a building that has been built by third parties and (ii) the absence, at this stage, of another activity in the Taxonomy where they would be more suitably classified, we have considered it appropriate to classify these situations as exercising the right of ownership over the refurbished buildings.

The Climate Delegated Act determines eligibility and alignment with climate change mitigation and adaptation objectives. As the contribution to the climate change adaptation objective is of lesser importance compared to the mitigation objective, the subsequent alignment analysis is carried out in relation to the mitigation objective.

The activities described above are also included in Annex II to the Climate Delegated Act regarding the objective of climate change adaptation. Since the contribution to this objective is of lesser importance than the climate change mitigation objective, we assessed the eligibility under the Climate Delegated Act of the mitigation objective.

Some additional activities were identified as possibly fitting within the terms of eligible capital expenditure (CapEx). However, since they are carried out as part of the construction and refurbishment of our infrastructures, they are considered under activities 7.7 "Acquisition and ownership of buildings" and 7.2 "Renovation of existing buildings", respectively. These activities are:

- 5.1. Construction, extension and operation of water collection, treatment and supply systems;
- 5.2. Renewal of water collection, treatment and supply systems;
- 5.3. Construction, extension and operation of wastewater collection and treatment;
- 5.4. Renewal of wastewater collection and treatment;

¹⁸² CCM (Climate Change Mitigation); CCA (Climate Change Adaptation); CE (Circular Economy).

¹⁸³ As set out in the Portuguese national and regional regulation transposed from Implementing Directive 2010/31/EU for "major renovations".

¹⁸⁴ More information is available in subsection 3.3.3. "Water and Energy Consumption Management", section 3.3. "Fighting Climate Change" in subchapter 3. "Respecting the Environment".

- 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulating and monitoring energy performance of buildings.

With regard to activities 5.5. “Collection and transport of non-hazardous waste in source segregated fractions” and 6.6. “Freight transport services by road”, as these are outsourced to third-party service providers who do not represent our assets, they were excluded from the calculation of the indicators. However, considering their relevance to our operations, they are an integral part of our strategy to reduce greenhouse gases¹⁸⁵.

Activity 7.4. “Installation, maintenance and repair charging stations for electric vehicles in buildings (and parking spaces attached to buildings)” is also outsourced to third-party service providers who do not represent our assets and has therefore been excluded from the calculation of the indicators.

We also examined Delegated Regulation (EU) 2022/1214, which adds a set of economic activities to the Climate Delegated Act in certain energy sectors (nuclear energy and fossil gas). We do not carry out, fund or have exposure in the construction, renewal or operation of such activities.

9.4. Alignment analysis

9.4.1. Substantial Contribution (SC) and Do No Significant Harm (DNSH)

Once the eligible activities had been identified, the technical screening criteria were analysed in order to establish whether those activities Substantially Contribute (SC) to the objective of Climate Change Mitigation, and simultaneously, the technical screening criteria were also analysed to certify that they Do No Significant Harm (DNSH) to any of the other five environmental objectives.

This analysis was performed for the three main countries in which we have operations. It is important to stress that the majority of our investments in Colombia are not aligned due to the absence of guidance from the European Commission on how to transpose the technical requirements linked to the European directives and regulations to non-European countries. We also found that the technical criteria defined for some activities (e.g., 7.7. “Acquisition and ownership of buildings”) may not be applicable to the weather conditions in some regions of that country. The combination of these two factors prevents the assessment of a potential alignment of around 15% of the Group's CapEx.

Some of the criteria analysed for the three activities identified as eligible are highlighted below.

Activity 6.5. Transport by motorbikes, passenger cars and light commercial vehicles

Criteria	Description (non-exhaustive)	Alignment analysis
SC	Category M1 and N1 vehicles meet the following requirements: <ul style="list-style-type: none"> • Until 31/12/2025, specific CO₂ emissions of less than 50g CO₂/km (light commercial vehicles with zero or low emissions) • From 1 January 2026, specific emissions of CO₂ are zero. 	In 2023 we contracted service vehicle leasing operations in Portugal, Poland and Colombia. For the vehicles in which it was possible to collect all the necessary technical information, we evaluated and validated their alignment with the technical criteria. For cases where it was not possible to obtain all the information regarding their characteristics, we have chosen to consider these investments as non-aligned.
DNSH	Climate change adaptation: <ul style="list-style-type: none"> • Appendix A. 	See Appendix A application analysis below.
DNSH	Transition to a circular economy: <ul style="list-style-type: none"> • Vehicles of categories M1 and N1 are both of the following: <ol style="list-style-type: none"> a. reusable or recyclable to a minimum of 85 % by weight; b. reusable or recoverable to a minimum of 95 % by weight. • Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including 	Despite our commitments to promoting a circular economy and waste management, we have not been able to collect the evidence needed to ensure that 85% (by weight) of vehicles are reusable or recyclable and 95% (by weight) are reusable or recoverable. Thus, we opted to adopt a conservative approach and assume that we do not align with these NPS criteria.

¹⁸⁵ More information in section 3.3. “Fighting Climate Change” in subchapter 3. “Respecting the Environment”.

Criteria	Description (non-exhaustive)	Alignment analysis
	through reuse and recycling of batteries and components, in accordance with the waste hierarchy.	
DNSH	Pollution prevention and control: <ul style="list-style-type: none"> • Vehicles comply with the requirements of the most recent applicable stage of the Euro 6 emissions; • The vehicles comply with the established emission thresholds for clean light-duty vehicles; • For road vehicles of categories M and N, tires comply with external rolling noise requirements in the highest populated class and with rolling resistance coefficient (influencing the vehicle energy efficiency) in the highest two populated energy efficiency classes. 	The data collected to verify compliance with the associated requirements is still insufficient to ensure their alignment.

Activity 7.2. Renovation of existing buildings

Criteria	Description (non-exhaustive)	Alignment analysis
SC	Complies with the applicable requirements for major renovations or leads to a reduction of PED (primary energy demand) ¹⁸⁶ of at least 30%.	In 2023, we carried out some major renovations on our stores in Portugal and in Poland. These comply with the major renovations classification criteria in these countries.
DNSH	Climate change adaptation: <ul style="list-style-type: none"> • Appendix A. 	See Appendix A application analysis below.
DNSH	The sustainable use and protection of water and marine resources: <ul style="list-style-type: none"> • Appendix E. 	The data collected to check compliance with the requirements linked to Appendix E are still insufficient to guarantee their alignment.
DNSH	Transition to a circular economy: <ul style="list-style-type: none"> • At least 70 % (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery; • Building designs and construction techniques support circularity (ISO 20887). 	Notwithstanding the commitments we have undertaken to promote a circular economy and waste management, we were not able to collect the necessary evidence to guarantee that 70% of non-hazardous construction and demolition waste on the construction sites is prepared for reuse, recycling or other material recovery. As such, we chose to adopt a conservative approach and acknowledged that we are not aligned with these DNSH criteria.
DNSH	Pollution prevention and control: <ul style="list-style-type: none"> • Appendix C; • Building components and materials used in the construction that may come into contact with occupiers¹⁸⁷ emit less than 0.06 mg of formaldehyde per m³ of material or components. 	We regularly carry out indoor air quality assessments, namely for major retail and services buildings. In addition, during construction or maintenance works, we adopt appropriate measures to reduce noise, dust and pollutant emissions. However, the assessment carried out does not allow us to validate all the requirements set out in these criteria, namely those indicated in Appendix C. As such, we have chosen to consider that there is no alignment.

Activity 7.3. Installation, maintenance and repair of energy efficiency equipment

Criteria	Description (non-exhaustive)	Alignment analysis
SC	Complies with minimum requirements set for individual components and systems in the national measures and, where applicable, are rated in the highest two populated classes of energy efficiency.	For those energy efficiency equipment measures where it was possible to collect all the necessary information on their technical characteristics, we assessed and validated their alignment with the technical criteria. For the cases where all the information relating to their characteristics could not be obtained, we chose to consider these investments as not being aligned.
DNSH	Climate change adaptation: <ul style="list-style-type: none"> • Appendix A. 	See Appendix A application analysis below.
DNSH	Pollution prevention and control: <ul style="list-style-type: none"> • Appendix C; 	In 2023, no investments were made related to thermal insulation.

¹⁸⁶ Quantity of energy calculated as necessary to meet the energy demand linked to the typical consumptions of a building (in kWh/m²).

¹⁸⁷ Applicable to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments (namely those to treat damp and mould).

Criteria	Description (non-exhaustive)	Alignment analysis
	<ul style="list-style-type: none"> In case of addition of thermal insulation to an existing building envelope, a building survey is carried out in accordance with national law. 	

Activity 7.6. Installation, maintenance and repair of renewable energy technologies

Criteria	Description (non-exhaustive)	Alignment analysis
SC	Consists in the installation, maintenance and repair of solar photovoltaic systems when they are installed on-site as technical building systems.	In 2023, we invested in the installation of solar photovoltaic equipment in our buildings ¹⁸⁸ .
DNSH	Climate change adaptation: <ul style="list-style-type: none"> Appendix A. 	See Appendix A application analysis below.

Activity 7.7. Acquisition and ownership of buildings

Criteria	Description (non-exhaustive)	Alignment analysis
SC	<p>For buildings built after 31/12/2020, the buildings meet the SC of activity 7.1.:</p> <ul style="list-style-type: none"> The primary energy demand (PED) is at least 10% lower than the threshold set in the requirements for nZEB¹⁸⁹. <p>For buildings built before 31/12/2020, the buildings have at least an EPC¹⁹⁰ class A or are within the top 15% of buildings of the national or regional building stock expressed as operational PED percentage, comparing the performance of the relevant asset with the performance of the national or regional building stock built before 31.12.2020.</p>	<p>For buildings built after 31.12.2020:</p> <ul style="list-style-type: none"> In Portugal, within our exercise of ownership rights, we made investments in 2023 that comply with the SC requirements (validated by the existence of type A+, A and B energy certificates); In Poland, the criteria are certified using a methodology equivalent to the energy certificate, based on the energy performance of the stores; In Colombia, we were unable to validate alignment due to the absence of guidance for transposing the technical criteria required by the applicable European Directives and Regulations. <p>For buildings built before 31/12/2020:</p> <ul style="list-style-type: none"> In Portugal, according to official databases, the top 15% of buildings in the national building stock built before 31/12/2020 have an EPC of B or higher, and so we have considered that the investments in buildings built before 2020 with an EPC of at least B, comply with the substantial contribution criteria; In Poland, according to the Polish Central Energy Performance Register, the value of the PED of the top 15% of non-residential buildings corresponds to 118.26 kWh (m²/year), and so we have considered that the investment in buildings built before 2020 with an EPC below that value, comply with the substantial contribution criteria; In Colombia, we were unable to validate alignment due to the absence of guidance for transposing the technical criteria required by the applicable European Directives and Regulations.
DNSH	Climate change adaptation: <ul style="list-style-type: none"> Appendix A. 	See Appendix A application analysis below.

Application of Appendix A “Climate change adaptation”

We adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD¹⁹¹) in 2020, in a process of continuous improvement in the identification, assessment and management of climate-related financial risks and opportunities in our value chain. In order to reduce the impact of our business activities on the climate, we have established a Climate Transition Plan¹⁹² which reflects our ambition to contribute to limiting the increase in average global temperature to 1.5°C. We also continue to

¹⁸⁸ More information is available in subsection 3.3.3. “1.3.3. Water and Energy Consumption Management”, section 3.3. “Fighting Climate Change” in subchapter 3. “Respecting the Environment”.

¹⁸⁹ Standard building used by countries of the European Union as the value for the minimum construction requirements.

¹⁹⁰ Energy performance certificate or equivalent

¹⁹¹ The TCFD is an initiative promoted by the financial sector that helps businesses quantify and disclose climate-related financial risks and opportunities, and their respective action plans.

¹⁹² More information can be found at www.jeronimomartins.com/cr-documentos-2023.

improve the assessment of short-, medium- and long-term climate risks throughout our value chain and involving our Private Brand and perishables suppliers, so as to increase the climate resilience of the supply chain and assess business opportunities in primary production and the use of low-carbon technologies.

Among the risks assessed are rising average temperature and extreme temperatures, changing precipitation patterns, prolonged water shortages and flooding in coastal and inland regions. The risks and opportunities of transitioning to a low carbon economy were also assessed, which, among the risks of energy transition, contemplates an increase in the costs of energy linked to the targets of the Paris Agreement. More than 5,700 of the Jerónimo Martins Group's establishments¹⁹³ were included in this assessment, in risks and opportunities identified were considered non-material. In 2023, we continued to respond to identified risks such as extreme weather events, refrigeration gases used for compliance with environmental legislation, and to maximise opportunities related to the energy transition. As regards the latter, we have invested in acquiring guarantees of origin in Portugal, establishing long-term renewable energy purchase contracts in Poland, increasing the number of stores and distribution centres with photovoltaic energy production systems in the countries where we operate, implementing energy recovery systems in industrial units, and refurbishing the store network to reduce energy consumption. In addition to investment in energy efficiency and renewable energy, we continue to replace refrigeration equipment with technologies using natural refrigerant gases to reduce the potential of global warming linked to the operation of such equipment in the case of leaks. By 2023, 52% of our stores and 67% of our distribution centres and industrial units had this refrigeration technology installed, which is also being used in 85% of the standalone refrigeration and freezing equipment in our stores.

The conclusions of the TCFD study will enable us to adjust the mitigation and adaptation strategy of our businesses and will be considered when defining the plans for the transition to a low carbon economy. In subsection 3.3.1. "Climate-Related Risks and Opportunities" in subchapter 3. "Respecting the Environment", we provide detailed information on the application of the TCFD recommendations, namely climate scenarios used, and time horizons considered.

9.4.2. Minimum Safeguards

In order to comply with the European due diligence recommendations, we have been implementing a set of measures in the Group's Companies to prevent and mitigate the adverse impacts of our activity on the environment, and in respect of human rights, labour and other social aspects.

The European Taxonomy establishes minimum safeguards such as "alignment with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organization on Fundamental Principles and Rights at Work, and the International Bill of Human Rights"¹⁹⁴.

To help undertakings assess compliance with these requirements, in October 2022 the European Commission's Platform on Sustainable Finance published the Final Report on Minimum Safeguards¹⁹⁵, identifying four topics that companies must address: human rights, corruption, taxation and fair competition. The activities carried out by Jerónimo Martins in the pursuit of compliance are described below.

Human rights in our operations¹⁹⁶

The Jerónimo Martins Group respects human and workers' rights, following the guidelines of the United Nations and the International Labour Organization, within the framework of the Universal Declaration of Human Rights, the Fundamental Conventions of the International Labour Organisation and other conventions, as well as the local laws in the countries where it does business.

¹⁹³ Establishments are considered to be stores, distribution centres, head office buildings and manufacturing units (central kitchens and soup or fresh dough factories).

¹⁹⁴ Regulation (UE) 2020/852 of the European Parliament and of the Council of 18 June 2020.

¹⁹⁵ "Final Report on Minimum Safeguards", Platform on Sustainable Finance, October 2022.

¹⁹⁶ See chapter 5. "Corporate Responsibility in Value Creation", subchapter 6 "Being a Benchmark Employer" and, in particular, section 6.3. "Our areas of action", subsection 6.3.11 "Act ethically".

Our actions are guided by principles such as respect for the law and human rights, honesty, integrity, transparency, diversity and inclusion, corporate social responsibility and independence from political parties. We prevent all forms of discrimination and ensure that professional development and recognition are based on merit and fairness, qualifications and equal opportunity. We promote a safe and healthy working environment and have zero tolerance for any form of harassment. We strive to guarantee the best workplace health and safety practices¹⁹⁷, for the benefit of our more than 130,000 employees. We ensure freedom of association and collective bargaining¹⁹⁸.

We also promote respect for the privacy of employees, working hours and the right to rest, valuing a balanced organisation of time. We seek to prevent the risks of forced and child labour, in particular through mechanisms that prevent the hiring of persons under the legally permitted employment age and have implemented measures to ensure respect for the rights of indigenous peoples.

The aforementioned human rights topics are integrated into our Code of Conduct¹⁹⁹, which addresses the principles that guide our relationships with all stakeholders.

We regularly promote human rights initiatives under the Code of Conduct and applicable labour law. In 2023 we provided training on the Code of Conduct to 5,251 people, and on labour law to 7,704 employees, totalling more than 20,000 training hours.

Human and labour rights in the supply chain

With regard to the supply chain, in addition to the rules set out in the Jerónimo Martins Code of Conduct, three guiding documents are of note: the Supplier Code of Conduct, the Sustainable Sourcing Policy and the Anti-Corruption Policy²⁰⁰. Suppliers are selected based on criteria of quality, innovation capacity, price, supply capacity, performance, trust, continuity and sustainability over time.

Suppliers and other business partners undertake to conduct their business with honesty, integrity and respect for compliance with the laws of the countries where they operate and applicable international treaties. By integrating the Supplier Code of Conduct and the Anti-Corruption Policy into new business agreements, we stress the importance of reducing and remedying potential adverse impacts for the whole supply chain. Irrespective of how long they have been working with us, suppliers are also invited for training sessions in these matters promoted by Jerónimo Martins.

In relation to the Sustainable Sourcing Policy, the Group reserves the right to immediately, and unilaterally, cease business relations with suppliers whenever it becomes aware that these and/or their suppliers are engaged in the violation of human, children's and/or workers' rights and/or do not incorporate ethical and environmental concerns in carrying out their activities.

In global sourcing processes (products that serve Companies located in more than one country), supplier selection criteria include accepting the Sustainable Purchasing Policy, the Supplier Code of Conduct and the Anti-Corruption Policy, declaring that no forced or child labour is used in their operations, guaranteeing that working hours are in line with the law, and granting the legally required rest days. Other criteria include fair pay, promotion of a safe working environment by, for example, providing fire-fighting and personal protective equipment, emergency exits, workers' compensation insurance and medical care for all employees, and the willingness to undergo a social audit and related training if selected.

Perishables and Private Brand suppliers are regularly audited, including in the selection phase, to follow-up on the management and control of production processes, in particular of implemented quality and food safety systems. These audits are conducted by internal teams and with the help of independent external entities. They include aspects such as food quality and safety and the incorporation of environmental and

¹⁹⁷ We have 92 Group-wide and local policies that accompany the entire career path of employees within the organisation and that safeguard ethical and responsible conduct in each of the human resources management processes. Of note in Portugal are the anti-harassment and anti-discrimination guidelines focused on managing and combating such situations in the workplace.

¹⁹⁸ In Poland, Biedronka has a Trade Union Policy in place that sets out the main rules and guidelines for conducting effective and efficient social dialogue in line with the law and based on the principles of transparency, independence and mutual trust. In 2023, collective bargaining, applicable only to Portugal, covered 95.4% of the banner's employees in the country.

¹⁹⁹ Our Code of Conduct is available on our corporate website, on the "Ethics and Integrity" page.

²⁰⁰ Our Anti-Corruption Policy is available on our corporate website, on the "Ethics and Integrity" page.

labour criteria, among other aspects.²⁰¹

Social audits, in turn, carried out by an independent external entity, aim at monitoring and ensuring compliance with national and international law, and at encouraging the adoption of good practices shared by The Consumer Goods Forum's (CGF) Sustainable Supply Chain Initiative. They also seek to ensure compliance with the Resolution and Priority Principles²⁰², in force since 2015, of the Human Rights Coalition – Working to End Forced Labour, also from CGF.

These social audits cover more than 120 assessment criteria, some of which considered to be of “zero tolerance” regarding aspects related to preventing forced and child labour, emergency preparedness, health and safety and, among others, combating corruption.

They are preceded by training and, after an *in loco* check of the infrastructure and interviews with workers, culminate in the assignment of a score. Where necessary, a corrective action plan is designed with a time limit for implementation based on severity. Audits apply to three types of activities in the agrifood sector: primary production, offshore operations and processing industry.²⁰³

As a complement to the initiatives carried out with our suppliers, we encourage the adoption of sustainability certifications. These systems follow benchmarks with environmental and/or social requirements that are confirmed by external entities and can cover one or more ingredients, the product itself and/or the packaging thereof. This certification ensures that good environmental practices are implemented in the value chain, helping, among other things, to guarantee that there has been no deforestation or conversion of high conservation value ecosystems in product manufacture, that production processes to mitigate pollution are best in class, and/or that human rights principles are respected, confirming, for instance, that there is no child labour or forced labour, and that fair payment is made to the producer. Specific symbols and labels are also used at the point of sale to facilitate the communication of these attributes to consumers, raising their awareness and encouraging them to opt for certified products²⁰⁴.

Preventing and combating corruption

We are committed to fighting all forms of corruption, whether directly or indirectly associated with the various links in our value chain, demanding transparency and integrity in relationships between different stakeholders. In our Anti-Corruption Policy, which is an integral part of the Code of Conduct, we established the principle of zero tolerance for any behaviour involving corruption, influence peddling, receiving or offering undue advantages, or paying or receiving any benefits contrary to the laws in force in each country and Jerónimo Martins' Code of Conduct.

We are a member of the United Nations Global Compact, which, per its ten principles, protects human and workers' rights and establishes, in its Principle 10, that “businesses should work against corruption in all its forms, including extortion and bribery”²⁰⁵. Fighting corruption and bribery is also one of the Sustainable Development Goals (Goal 16 – Peace, Justice and Strong Institutions)²⁰⁶, and one of the United Nations Guiding Principles on Business and Human Rights²⁰⁷. It is also included in the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises²⁰⁸.

²⁰¹ For more information on supplier food safety and quality audits, see chapter 5. “Corporate Responsibility in Value Creation”, subchapter 4 “Sourcing Responsibly”, section 4.2. “Relationship with suppliers”, subsection 4.2.1. “Selection and Monitoring of Suppliers”.

²⁰² The CGF priority principles (available at www.theconsumergoodsforum.com/wp-content/uploads/2018/08/Priority-Industry-Principles-One-Page.pdf) advocating for issues considered critical in the protection of labour rights in global supply chains: freedom of movement (the ability of workers to move freely should not be restricted by their employer through abuse, threats and practices as retention of identification documents and valuable possessions); the voluntary nature of a job (no worker should pay for a job, should be aware of the terms and conditions of their work in advance, and should be paid regularly as agreed; contractual arrangements based on indebtedness or servitude are prohibited); and, contractual freedom (no worker should be indebted or coerced to work and fees or costs associated with recruitment and employment should be paid by the employer and not by placing any financial burden on a worker).

²⁰³ For more information on social audits, see chapter 5. “Corporate Responsibility in Value Creation”, subchapter 4 “Sourcing Responsibly”, section 4.2. “Relationship with suppliers”, subsection 4.2.1 “Selection and monitoring of suppliers”.

²⁰⁴ For more information on certified products, see chapter 5. “Corporate Responsibility in Value Creation”, subchapter 4 “Sourcing Responsibly”, section 4.2. “Relationship with suppliers”, subsection 4.2.1 “Selection and monitoring of suppliers”.

²⁰⁵ Available at www.unglobalcompact.org/what-is-gc/mission/principles

²⁰⁶ Of the 17 Sustainable Development Goals, goal 16 “Peace, Justice and Strong Institutions” lists as one of its targets (16.5) “substantially reduce corruption and bribery in all their forms.” Available at www.un.org/sustainabledevelopment/peace-justice/

²⁰⁷ The “Guiding Principles for Business and Human Rights: Implementing the United Nations ‘Protect, Respect and Remedy’ Framework”, created in 2011, are available in several languages at www.unglobalcompact.org/library/2

²⁰⁸ The OECD Guidelines for Multinational Enterprises, first adopted in 1976 and updated in 2011, are available in several languages at www.oecd.org/daf/inv/mne/oecdguidelinesformultinationalenterprises.htm

The Group has a Plan for the Prevention of Corruption Risks and Related Offences²⁰⁹ in place, following the approval in Portugal of the General Framework for the Prevention of Corruption approved by Decree-Law No. 109-E/2021 of 9 December, a document that identifies and classifies the company's main and potential corruption risks, considering the likelihood and impact of the risks identified. This plan also sets out the prevention and mitigation measures that the Company has implemented to minimise the likelihood and the estimated impact. An annual report about the implementation of the Plan for the Prevention of Corruption Risks and Related Offences was published in 2023 and is available on www.jeronimomartins.com.

When onboarding employees, and to make known our values and ethical principles, they are provided with a copy of the Code of Conduct and the Anti-Corruption Policy and requested to formally acknowledge receipt, thus ensuring regular communication on these issues.

Moreover, we have implemented a training programme on the Anti-Corruption Policy in two formats (e-learning and advanced training for critical functions), the content of which is periodically reviewed to ensure that it is up to date. In 2023, a total of 16,951 hours of training were provided on this topic (84.5% more than in 2022) and we reached 12,787 employees through communication campaigns. Additional training was also provided to specific target audiences on different topics related to corruption prevention, such as the Due Diligence Procedure, audit procedures focusing on corruption for auditors, and Anti-Corruption Policy procedures for sponsors and pivots. In Poland, additional courses for specific audiences were also held, such as training on compliance policies and on conflicts of interest, visits to suppliers and courtesies, as well as on procurement procedures. In Colombia, 5,059 employees had access to training on the anti-money laundering, counter-terrorism financing and data processing self-monitoring and risk management system. Training on conflicts of interest and procurement procedures was also provided at Ara.

Third-party entities that work with the Group's Companies are also receptors of communication actions. In this regard, of note is the disclosure of the Anti-Corruption Policy to suppliers, the Supplier Code of Conduct and the Sustainable Sourcing Policy, shared on our website and/or included in contracts with third parties.

We also periodically check the effectiveness and due implementation of our internal policies, procedures, and control mechanisms by conducting, for instance, audits that include risk verification (including operational risk, which covers the risk of fraud and/or corruption) to identify possible nonconformities and opportunities for improvement²¹⁰.

Taxation and fair competition

As regards tax matters, the Holding's Fiscal Affairs Department, together with the Tax Departments of Jerónimo Martins Polska and Jerónimo Martins Colombia, assists all the Group's Companies in complying with the laws in force and in optimising, from a tax perspective, the business units' management activities. It also manages tax disputes and the Group's relationship with external consultants and lawyers, as well as with the tax authorities.

We also take a collaborative approach with the tax authorities of the countries where the Group does business, participating, for instance, in various initiatives by the Portuguese Tax Authority on tax transparency and cooperative relationships.

The risks associated with tax and legal matters, as well as disputes with tax and competition authorities is constantly monitored by Management and by the Audit Committee.

With regard to fair competition, the Jerónimo Martins Group supports all efforts aimed at banning activities that restrict free trade, unfair practices or abuse of a negotiating position, and believes in strong and fair competition, supporting the development of appropriate competition laws.

²⁰⁹ Available at www.jeronimomartins.com

²¹⁰ See chapter 4. "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Governance", section C. "Internal Organisation", subsection III – "Internal Control and Risk Management".

Risk Management

Our Risk Management Policy and Risk Management Methodology are also noteworthy and aim at aligning the Group's objectives and strategy with a structured and consistent assessment of the specific risks each Company is exposed to and the risks common to the Group. They also enable us to monitor emerging risks that may affect the Group and/or its Companies.

The annual risk management process, which involves around 70 managers from all the countries where the Group operates and aims at ensuring the identification, monitoring, assessment and reporting of the risks to which Jerónimo Martins and its Companies are exposed as well as the most relevant measures to mitigate them, is explained in more detail in items 52. to 55. of chapter 4. "Corporate Governance" of this report.

Quarterly reviews are also carried out to ensure alignment with critical areas for the business and active monitoring of any emerging risks that may be relevant to the Group.

Based on this assessment, internal audits are planned and carried out and the strategic plans of each Company are prepared. The topics covered by the risk assessment consider aspects that could be associated with critical concerns related to corruption, reputation and human rights risks.²¹¹

Enforcement mechanisms

The Ethics Committee is the Group's specialised body that monitors, with impartiality and independence, the disclosure and the compliance with the Code of Conduct in Portugal, Poland and Colombia.

In the light of the Whistleblowing Policy approved by the Group, the Ethics Committee provides a digital platform²¹² for the confidential reporting of wrongdoing, anonymously if desired.

We also have four Ethics Boards in Portugal²¹³. These Ethics Boards are independent reporting channels which, together with the Ethics Committee, are responsible for ensuring the receipt and follow-up of reports of any irregularities related to the Companies, submitted by any concerned stakeholder. The Ethics Committee and Ethics Boards act in accordance with principles of independence, impartiality, integrity, confidentiality and absence of conflicts of interest.

There are also other bodies that receive and investigate complaints on specific topics: the Anti-Mobbing, Anti-Discrimination and Sexual Harassment Committee, formed whenever there is a complaint involving these matters in Poland, and the Committee for Labour Co-existence in Colombia, which investigates complaints relating to working conditions or other labour-related issues.

Employees also have the Employee Assistance Service available to them to report, ask questions about and resolve labour-related issues, and to receive and forward requests for social support. This channel ensures confidentiality, independence and impartiality, thereby safeguarding employees against any retaliation, discrimination and/or loss of rights.

The Group's internal control system is ensured by a group of departments dedicated to monitoring critical processes at central and operational level, involving, namely:

- the Board of Directors;
- the Audit Committee;
- the Chief Executive Officer, supported by the Managing Committee;
- the Risk Committee;
- the Internal Audit Department, which reports hierarchically to the Chairman of the Board of Directors and functionally to the Audit Committee;
- the Strategy and Risk Management Division;

²¹¹ See chapter 4. "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Governance", section C. "Internal Organisation", subsection III – "Internal Control and Risk Management".

²¹² Available at www.jeronimomartins.com and ethicscommittee.jeronimomartins.com/. For more information on the handling of complaints and resolution rate, see chapter 5 "Corporate Responsibility in Value Creation", subsection 6. "Being a Benchmark Employer", section 6.3. "Our areas of action", subsection 6.3.11 "Act ethically".

²¹³ Following approval of the framework for the protection of whistleblowers, according to Directive (EU) 2019/1937 and the transposition thereof into Portuguese Law No. 93/2021, companies that have 50 or more workers must establish internal reporting channels, and those that employ between 50 and 249 workers may share resources as regards the receipt of reports and follow-up, which resulted in the establishment of four Ethics Boards for Jerónimo Martins in Portugal.

- the Business Unit Risk Managers;
- all employees in charge of the execution and/or control of a given process or activity, within a business unit or the corporate structure, and who are responsible for managing the risks involved in those activities.

The Internal Audit Department assesses the quality and effectiveness of the internal control and risk management systems (operational and non-operational) determined by the Board of Directors, ensuring that they comply with the procedures and policies of the Group and its business units. This department's mission is also to promote compliance with the laws and regulations applicable to the operations. Internal control processes are formalised in internal policies and procedures²¹⁴.

We are currently consolidating a human rights due diligence process in line with the OECD recommendations and with European Union legislation, in the process of being approved, concerning the Directive on the due diligence of undertakings with regard to sustainability, as well as preventing and fighting corruption, in compliance with the applicable legal framework.

Communication

Details about our approach to the protection of human rights, the prevention of discrimination, the safeguarding of the right to collective bargaining, the prevention of forced and child labour, the prevention of corruption, fair taxation and competition practices, as well as the management and mitigation of the associated risks, the sustainability indicators recommended by the Global Reporting Initiative (GRI), and listed below, can be found in subchapter 10. "Tables of Indicators" of this report:

- Management Approach: GRI 2-1 to 2-30, 3-1/2/3.
- Material Aspects: GRI 103-1/2/3.
- Anti-corruption: GRI 205-1/2.
- Anti-Competitive Practices: GRI 206-1.
- Employment: GRI 401-1/2/3.
- Labour/Management Relations: GRI 402-1.
- Health and Safety in the Workplace: GRI 403-1/2/3/4/5/6/7/8/9/10.
- Training and Education: GRI 404-1/2/3.
- Diversity and Equal Opportunity: GRI 405-1/2.
- Non-Discrimination: GRI 406-1.
- Freedom of Association and Collective Bargaining: GRI 407-1.
- Child Labour: GRI 408-1.
- Forced or Compulsory Labour: GRI 409-1.
- Security: GRI 410-1.
- Local Communities: GRI 413-1.
- Supplier Social Assessment: GRI 414-1/2.
- Public Policy: GRI 415-1.
- Customer Health and Safety: GRI 416-1/2.

9.5. KPI (Key Performance Indicator)

In 2023, we recorded the following eligibility and alignment results:

- KPI turnover: 100% non-eligible, since our main activity (food distribution) is not currently regulated under the Climate Delegated Act nor under the Environmental Delegated Act;
- KPI Capital Expenditure (CapEx): 5% eligible and aligned; 53% eligible and non-aligned; 42% non-eligible;
- KPI Operational Expenditure (OpEx): 100% not eligible (potentially eligible numerator amounts are considered non-material).

²¹⁴ See Chapter 4, "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Governance", section C. "Internal Organisation", subsection III – "Internal Control and Risk Management", item 50. "Individuals, Boards or Committees Responsible for Internal Audits and/or Implementation of the Internal Control Systems" to 55. "Core Details on the Internal Control and Risk Management Systems Implemented in the Company Regarding the Procedure for Reporting Financial Information".

According to Article 8 Delegated Act, undertakings are required to submit three tables, one for each of the KPIs, that is, Turnover, Capital Expenditure (CapEx) and Operational Expenditure (OpEx). This information is set out below:

9.5.1. Turnover

Financial Year 2023	2023			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities (1)	Code (a) (2)	Turnover (3)	Proportion of Turnover, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12))	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1 (18)	Category — enabling activity (19)	Category — transitional activity (20)
		€ Millions	%	Y: N; N/EL (b) e (c)	Y: N; N/EL (b) e (c)	Y: N; N/EL (b) e (c)	Y: N; N/EL (b) e (c)	Y: N; N/EL (b) e (c)	Y: N; N/EL (b) e (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%		
Of which Enabling	0	0%	0%	0%	0%	0%	0%	0%	0%								0%	E	
Of which Transitional	0	0%	0%	0%													0%		T
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Turnover of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0%	0%	0%	0%	0%	0%	0%	0%							0%			
A. Turnover of Taxonomy eligible activities (A.1 + A.2)	0	0%	0%	0%	0%	0%	0%	0%	0%							0%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities (B)	30,608	100%																	
Total (A + B)	30,608	100%																	

The denominator of this KPI is based on consolidated turnover (sales and services), as indicated in the consolidated financial statements under chapter 3 “Consolidated Financial Statements”. With regard to the numerator, no eligible activities were identified, since, and as previously indicated, food distribution is not, yet, included in the activities listed in the Taxonomy.

9.5.2. Capital Expenditure (CapEx)

Financial Year 2023	2023			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)	Category — enabling activity (19)	Category — transitional activity (20)
Economic Activities	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)			
		€ Millions	%	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y/N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0	0%	Y	N	N/E L	N/E L	N/E L	N/E L	Y	Y	Y	Y	Y	Y	Y	0%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	28	2%	Y	N	N/E L	N/E L	N/E L	N/E L	Y	Y	Y	Y	Y	Y	Y	0%	E	
Acquisition and ownership of buildings	CCM 7.7	45	3%	Y	N	N/E L	N/E L	N/E L	N/E L	Y	Y	Y	Y	Y	Y	Y	9%		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		73	5%	5%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	9%		
Of which Enabling		28	2%	2%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%	E	
Of which Transitional		0	0%	0%						Y	Y	Y	Y	Y	Y	Y	0%		T
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5 / CCA 6.5	11	1%	EL	EL	N/E L	N/E L	N/E L	N/E L								0%		
Renovation of existing buildings	CCM 7.2 / CCA 7.2 / EC 3.2	218	15%	EL	EL	N/E L	N/E L	EL	N/E L								14%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3 / CCA 7.3	1	0%	EL	EL	N/E L	N/E L	N/E L	N/E L								0%		
Acquisition and ownership of buildings	CCM 7.7 / CCA 7.7	529	37%	EL	EL	N/E L	N/E L	N/E L	N/E L								31%		
CapEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		759	53%	53%	0%	0%	0%	0%	0%								46%		
A. CapEx of Taxonomy eligible activities (A.1 + A.2)		832	58%	58%	0%	0%	0%	0%	0%								55%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy non-eligible activities (B)		592	42%																
Total (A + B)		1,424	100%																

According to Article 8 Delegated Act, the CapEx KPI is defined as eligible CapEx (numerator) divided by total CapEx (denominator). Total CapEx was calculated in accordance with the rules and principles applicable to the preparation of the consolidated financial statements, taking into account the increases in the gross value of tangible fixed assets, intangible assets, investment property (where applicable), biological assets (where applicable), and right-of-use, as presented in notes 8, 9 and 10 to the Consolidated Financial Statements (subchapter 3.1. “Consolidated Financial Statements”). The denominator corresponds to the sum of the “Increases” headings referred to in the notes indicated.

million €

	2023	2022
Increases in Tangible Fixed Assets (note 8.1)	1,111	887
Increases in Intangible Assets (note 9.1)	22	18
Increases in Right-of-Use (Note 10.1)	291	333
Total 2023 CapEx for EU Taxonomy purposes	1,424	1,238

With regard to right-of-use assets, we believe that the Delegated Act fails to deal with increases in the gross value of right-of-use assets as a result of contractual amendments or other adjustments to lease liabilities, in particular extension of the lease term.

Accordingly, new measurements of right-of-use assets resulting from contractual amendments or other adjustments to liabilities were not included in the denominator, as presented under the heading “Amendments to Right-of-Use Contracts” in the respective note (10.1).

Regarding the identification of eligible CapEx, our approach to the classification of economic activities was as follows:

- CapEx of assets or processes associated with eligible activities was not included, since our core activity is not provided for under the current Taxonomy, and no investments in internal activities were identified that qualify as such;
- CapEx related to CapEx plans, as currently defined in the Taxonomy, to expand aligned activities or that enable eligible activities to become Taxonomy-aligned were not included;
- includes CapEx of the purchase of goods and services from eligible economic activities that support our core business.

As a result of this approach, the activities indicated under subsection 9.3. “Eligibility Analysis” of this subchapter were classified as eligible. As regards these activities, we analysed the investments for which we were provided with the necessary information by suppliers to identify whether their economic activity is taxonomy-aligned, including compliance with the DNSH criteria and minimum safeguards, as well as what we were able to assess directly.

9.5.3. Operational Expenditure (OpEx)

Financial Year 2023	2023			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)									
Economic Activities	Code (a) (2)	OpEx (3)	Proportion of OpEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year N-1 (18)	Category — enabling activity (19)	Category — transitional activity (20)
		€ Millions	%	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y; N; N/EL (b) e (c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%		
Of which Enabling	0	0%	0%	0%	0%	0%	0%	0%	0%								0%	E	
Of which Transitional	0	0%	0%	0%													0%		T
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)																			
OpEx of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%		
A. OpEx of Taxonomy eligible activities (A.1 + A.2)	0	0%	0%	0%	0%	0%	0%	0%	0%								0%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy non-eligible activities (B)	125	100%																	
Total (A + B)	125	100%																	

According to Article 8 Delegated Act, the OpEx KPI is defined as eligible and aligned OpEx (numerator) divided by total OpEx (denominator). Total OpEx for this purpose includes non-capitalised direct costs related to research and development, building renovation measures, short-term leases, maintenance and repairs, and any other direct expenditure related to the day-to-day servicing of assets of property, plant and equipment by the undertaking or third parties to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. Operating costs related to the low-value lease of assets or contracts with variable lease payments are not included.

Also in accordance with the Delegated Act and considering the guidelines issued by the European Commission, an entity is exempt from calculating the OpEx KPI numerator where the denominator is considered non-material to the business model.

We are of the opinion that total OpEx, as shown in the table above, is not material to our activity, since it accounts only for 0.4% of total operational expenditure in 2023, given that we do not incur significant operational expenses for research and development under IAS 38, nor are the amounts incurred with asset maintenance and repair and short-term leases significant. As such, we have opted to avail ourselves of the foregoing exemption and not calculate the OpEx KPI numerator.

9.5.4. Nuclear energy and fossil gas related activities

Also with regard to nuclear energy and fossil gas related activities, the Group states that it did not carry out such activities in 2023, as shown in the table below (Complementary Delegated Act: Model 1 – Activities related to nuclear energy and fossil gas):

Line	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
Fossil gas related activities		
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment or operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

9.6. Conclusions and outlook for 2024





To ensure compliance with Taxonomy reporting requirements, we will continue to monitor the publication of new delegated acts and the possible inclusion of new economic activities throughout 2024. Moreover, and to complement such monitoring, we will continue to gather the information necessary to strengthen the assessment of compliance with the technical criteria (“substantial contribution” and “do no significant harm”) for the eligible activities, engaging our suppliers in these efforts, who we rely on for such information. We will also continue to review the way in which information is classified and organised in the computer systems used by our Companies.

10. Tables of Indicators





This report was prepared in accordance with the Global Reporting Initiative (GRI) Standards. This section includes seven tables that aim to cross-reference the reported information with the main methodologies and information requests made by our stakeholders: GRI Standards (Table 1), Jerónimo Martins' performance indicators (Table 2), Task Force on Climate-related Financial Disclosures (Table 3), Sustainability Accounting Standards Board (Table 4), Indicators of the Regulation (EU) 2022/1288 (Table 5), Non-financial information disclosure template for companies issuing securities admitted to trading on a regulated market (Table 6), and the indicators according to the European Sustainability Reporting Standards (Table 7). Whenever possible a cross-reference is also made between these points, and the Sustainable Development Goals and the Principles of the United Nations Global Compact.

Table 1 – Indicators reporting according to the Global Reporting Initiative Standards.

GRI CONTENT INDEX: Statement of use: Jerónimo Martins has reported in accordance with the GRI Standards for the period between 1 January and 31 December 2023; **GRI 1 used:** GRI 1: Foundation 2021; **Applicable GRI Sector Standard(s):** no GRI Sector Standards were used.

GRI Standard	Description	Evidence	Other Standards
GENERAL DISCLOSURES			
2-1	Organizational details.	 Jerónimo Martins, SGPS, S.A. Rua Actor António Silva n.º 7, 1649-033 Lisboa, Portugal. Refer to chapter 1 "The Jerónimo Martins Group".	---
2-2	Entities included in the organization's sustainability reporting.	 See chapter 1 "The Jerónimo Martins Group", chapter 3 "Financial Statements" and chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance".	---
2-3	Reporting period, frequency and contact point.	 This Jerónimo Martins Group's Annual Report covers the activities carried out between 1 January and 31 December 2023. The Corporate Responsibility Report (included in the Annual Report) has an annual periodicity. Contact point: comunicacao@jeronimo-martins.com	---
2-4	Restatements of information.	 <ul style="list-style-type: none"> The 2022 HACCP performance value for distribution centers in Portugal was 93%, which corresponds to the average performance of distribution centers, central kitchens and internal canteens. Therefore, in the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 2. "Promoting good health through food", section 2.3. "Food quality and safety" and subsection 2.3.2. "Audits", where it is read "95%" it should be read "93%". This value is corrected and duly noted in the current report. The annual variation between 2022-2021 is, therefore, +1 p.p. and not +3 p.p., as reported in 2022. The value corresponding to Level II withdrawals of Private Brands in Portugal, in 2021, was corrected due to the inclusion of non-food products withdrawal in that year. This indicator refers exclusively to food products, which is why, in the 2021 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 2. "Promoting good health through food", section 2.3. "Food quality and safety" and subsection 2.3.4. "Food recalls and withdrawals", where it is read. "74" recalls, it should be read "68" recalls, impacting the total number of level II incidents ("237" and not "243"), the total number of incidents ("309" and not "315") and its variation from 2020 ("10%" and not "6%"). Thus, where it is read "In 2021, a total of 315 incidents were recorded and led to the removal of food products, a decrease of 6% compared to 2020", it should be read "In 2021, a total of 309 incidents were recorded and led to the removal of food products, a decrease of 10% compared to 2020". Likewise, in the 2022 Annual Report, these changes are reflected, considering annual comparisons. In addition, compared to 2022, in the perishables area in Poland, a level II withdrawal should be added – regarding the total level II withdrawals. Where it is read "261" withdrawals it should be read "262". Thus, in chapter 5 "Corporate responsibility in value creation", subchapter 2. "Promoting good health through food", section 2.3. "Food quality and safety" and subsection 2.3.4. "Food recalls and withdrawals", where it is read "In 2022, a total of 364 incidents that prompted the withdrawal of food products was recorded, 15.6% more than in 2021.", it should be read "In 2022, a total of 365 incidents that prompted the withdrawal of food products was recorded, 18.1% more than in 2021". These values have been corrected and duly noted in the current report. In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 4. "Sourcing responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and monitoring of suppliers", regarding "Food safety and quality audits of perishables and Private Brand suppliers", the number of audits on perishables in Poland has been revised due to the integration of ad-hoc audits and inspections. As such, where it is read "218" audits, it should be read "1,480" audits. For the sake of reporting consistency, this value has also been revised for 2021 – where it is read "299" it should be read "1,239" audits. Likewise, the 2022-2021 variation is "+20%" and not "-27%" as reported. The value for 2022 has been corrected and is duly noted in the current report. 	---

GRI Standard	Description	Evidence	Other Standards
2-4	Restatements of information.	 <ul style="list-style-type: none"> The values for social internships reported in the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 5. "Supporting surrounding communities", section 5.2. "Managing the policy on supporting surrounding communities", have been revised: where it is read "Throughout 2022, 417 employees in Portugal and Poland took part in professional on-the-job training programmes. Around 8.7 million hours of training were completed, an amount equivalent to more than 2.3 million euros" it should be read "Throughout 2022, 322 employees in Portugal and Poland took part in professional on-the-job training programmes. More than 95,000 hours of training were completed, an amount equivalent to more than 2.3 million euros". In 2022 and 2021, the 2021-2023 commitment "In Poland, expand the food donations programme for local non-governmental organizations to 70% of stores", related to the pillar "Supporting surrounding communities", reported the number of stores that were donating to charities. However, this value was erroneously described as referring only to stores that had an established protocol with these institutions and not to those that had donation procedures, regardless of the existence of a protocol. Thus, in the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 7. "2021-2023 Commitments", in the "Supporting surrounding communities" area, where it reads "The number of stores with a protocol established with local institutions to deliver food totalled 2,551 at the end of 2022. This value represents 75% of the Company's stores", it should read "The number of stores with established procedures to donate food to local institutions totalled 2,551 at the end of 2022. This value represents 75% of the Company's stores". In the 2021 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 7. "2021-2023 Commitments", in the "Supporting surrounding communities" area, the final value calculated and described in subchapter 5. "Supporting surrounding communities" should be added to the progress report on the commitments. Where it reads "The number of stores with a protocol established with local institutions to deliver food totalled 3,000 at the end of 2021. This value represents 71% of the Company's stores and an 18% growth compared to 2020", it should read "The number of stores with established procedures to deliver food to local institutions totalled 2,297 at the end of 2021. This value represents 71% of the Company's stores and an 18% growth compared to 2020". In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 4. "Sourcing responsibly", section 4.3 "Promotion of more sustainable production practices", subsection 4.3.1. "Fighting deforestation", in the table referring to the main agricultural commodities at risk of deforestation in Private Brand and perishables, the total quantity (tonnes) of the commodities "Paper and timber" and "Beef" was revised as a result of opportunities for improvement detected in the previous year's verification process. So, for "Paper and timber", where it reads "178,110" it should read "190,663", where it reads "139,492" it should read "152,045" and where it reads "111,962" it should read "124,515". Regarding "Beef", where it reads "46,186" it should read "40,567", where it reads "10,862" it should read "11,831" and where it reads "35,236" it should read "26,648". The corrected values for 2022 are noted in the current report. In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 3. "Respecting the environment", section 3.3. "Fighting climate change", subsection 3.3.2. "Carbon footprint", some values in the carbon footprint table have been revised with the aim of improving alignment with the Greenhouse Gas Protocol methodology. Thus, in relation to the specific value (scopes 1 and 2), where it reads "0.0441" it should read "0.0342". Regarding the global carbon footprint (scopes 1 and 2) by GHG, where it reads "1,119,135" it should read "869,337". Regarding the carbon footprint (scope 1 - direct impacts), where it reads "222,921" it should read "227,719". Regarding carbon footprint (Scope 2 - indirect impacts), where it reads "896,214" it should read "227,719". Finally, in the carbon footprint (Scope 3 - other indirect impacts) where it reads "28,582,290" it should read "28,960,529". Consequently, several categories within these indicators have been affected. All the corrected values for 2022 are noted in the current report. In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 3. "Respecting the environment", section 3.3. "Fighting climate change", subsection 3.3.3. "Water and energy consumption management", some values in the table referring to water withdrawal have been revised due to an update of the calculations. Therefore, for the overall specific value, where it reads "0.245", it should read "0.232" and for the Specific Value (Agribusiness), where it reads "34.632", it should read "30.848". With regard to Water withdrawal by source, where it reads "6,220.0" it should read "5,881.1" as a result of correcting the withdrawal from municipal and private supply systems. As for water withdrawal by business unit, in JMA, "3,101.1" should read "2,762.3". All the corrected figures for 2022 are duly noted in the current report. 	---

GRI Standard	Description	Evidence	Other Standards
2-4	Restatements of information.	 <ul style="list-style-type: none"> In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 3. "Respecting the environment", section 3.3. "Fighting climate change", subsection 3.3.3. "Water and energy consumption management", some values in the table referring to water withdrawal have been revised due to an update of the calculations. Thus, with regard to water consumption per business unit, where it reads "3,517.6", it should read "3,178.8", as a result of a correction to JMA's water consumption value. All the corrected figures for 2022 are duly noted in the current report. In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 3. "Respecting the environment", section 3.3. "Fighting climate change", subsection 3.3.3. "Water and energy consumption management", some values in the table referring to energy consumption have been revised due to an update of the calculations. Thus, with regard to energy consumption by type, where it reads "7,490,850" it should read "7,529,609", as a result of changes to the electricity and fuel figures. In relation to renewable energy, where it says "2,857,075" it should read "3,378,293", due to changes in the electricity figure. Finally, in Biedronka's energy consumption, where it reads "4,359,429", it should read "4,391,749". All the corrected figures for 2022 are duly noted in the current report. In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 3. "Respecting the environment", section 3.4. "Promoting a circular economy", subsection 3.4.1. "Materials used and initiatives to reduce consumption", some values in the table referring to the main materials used have been revised due to an update of the calculations. Thus, in relation to the specific value, where it reads "19.17", it should read "19.13". With regard to consumption per business unit, where it reads "486,684" it should read "485,490", with regard to Private Brand product packaging (by type), where it reads "456,885" it should read "454,508". With regard to other consumption, where it reads "16,957" it should read "18,140". Consequently, various categories within these indicators have been affected. All the corrected figures for 2022 are duly noted in the current report. In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 3. "Respecting the environment", section 3.4. "Promoting a circular economy", subsection 3.4.1. "Materials used and initiatives to reduce consumption", some values in the table referring to the consumption of single-use plastics (SUP) have been revised due to an update of the calculations. Thus, with regard to the specific value, where it says "7.01", it should read "7.00". With regard to SUP consumption per business unit, where it reads "177,893" it should read "177,636". With regard to SUP consumption - Check-out bags - where it reads "9,726" it should read "9,735", and with regard to the consumption of other SUP, where it reads "363" it should read "97". For the incorporation of recycled plastic in SUP (tonnes) by business unit, where it reads "21,879" it should read "21,910" and with regard to the incorporation of recycled plastic in check-out bags and pallet wrapping film, where it reads "7,463" it should read "7,494". Finally, with regard to the use of virgin plastic in plastic packaging (tonnes) by business unit, where we read "148,599" we should read "155,727". With regard to the use of virgin plastic in check-out bags and wrapping film, where it reads "5,543", it should read "5,521". Consequently, several categories within these indicators have been affected. All the corrected figures for 2022 are duly noted in the current report. In the 2022 Annual Report, in chapter 5 "Corporate responsibility in value creation", subchapter 3. "Respecting the environment", section 3.4. "Promoting a circular economy", subsection 3.4.2. "Promoting the Sustainable Use of Materials" some values in the table referring to the reusable solutions for transporting customers' shopping have been revised due to an update of the calculations. Thus, with regard to the material used in reusable plastic bags, where it reads "9,187", it should read "9,196". Consequently, several categories within these indicators have been affected. All the corrected figures for 2022 are duly noted in the current report. 	---
2-5	External assurance.	 <p>The information contained and marked in this table with "" has been verified by an external third party: Ernst & Young Audit & Associados – SROC, S.A. The verification process report can be consulted at the end of chapter 5 "Corporate Responsibility in Value Creation".</p>	---
2-6	Activities, value chain and other business relationships.	 <p>Refer to chapter 1 "The Jerónimo Martins Group". Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapters 4. "Sourcing Responsibly", and to chapter 3 "Financial Statements" and to channel "Responsibility", page "Our Responsibility Strategy" on the website www.jeronimomartins.com.</p>	---

GRI Standard	Description	Evidence	Other Standards
2-7	Employees.	<div><div><div><div><div>Type of contract</div><div><div>2023</div><div>2022</div></div><div><div>WomenMenTotal</div><div>WomenMenTotal</div></div></div><div><div>Group</div><div>Permanent</div><div>72,788</div><div>25,178</div><div>97,966</div><div>69,811</div><div>24,215</div><div>94,026</div></div><div><div>Fixed-term</div><div>29,172</div><div>7,162</div><div>36,334</div><div>29,765</div><div>7,303</div><div>37,068</div></div><div><div>Portugal</div><div>Permanent</div><div>19,384</div><div>10,024</div><div>29,408</div><div>19,152</div><div>9,633</div><div>28,785</div></div><div><div>Fixed-term</div><div>3,513</div><div>2,802</div><div>6,315</div><div>3,409</div><div>2,671</div><div>6,080</div></div><div><div>Poland</div><div>Permanent</div><div>47,150</div><div>8,390</div><div>55,540</div><div>45,131</div><div>8,276</div><div>53,407</div></div><div><div>Fixed-term</div><div>25,189</div><div>4,124</div><div>29,313</div><div>25,947</div><div>4,400</div><div>30,347</div></div><div><div>Colombia</div><div>Permanent</div><div>6,254</div><div>6,764</div><div>13,018</div><div>5,528</div><div>6,306</div><div>11,834</div></div><div><div>Fixed-term</div><div>470</div><div>236</div><div>706</div><div>409</div><div>232</div><div>641</div></div></div></div></div> <div><p>The SENA Internships in Colombia were considered in the "fixed-term" contract typology, corresponding to 682 and 510 internships in 2023 and 2022 respectively. In 2023 we offered greater contractual stability, with an increase of 1.2 p.p. in the weight of permanent contracts at Group level and of 1.7 p.p. specifically in Poland.</p></div>	UNGC 6 SDG 8 & 10
		<div><div><div><div><div>Type of workload</div><div><div>2023</div><div>2022</div></div><div><div>WomenMenTotal</div><div>WomenMenTotal</div></div></div><div><div>Group</div><div>Full-time</div><div>84,578</div><div>29,476</div><div>114,054</div><div>82,473</div><div>28,848</div><div>111,321</div></div><div><div>Part-time</div><div>17,382</div><div>2,864</div><div>20,246</div><div>17,103</div><div>2,670</div><div>19,773</div></div><div><div>Portugal</div><div>Full-time</div><div>19,357</div><div>11,052</div><div>30,409</div><div>19,218</div><div>10,688</div><div>29,906</div></div><div><div>Part-time</div><div>3,540</div><div>1,774</div><div>5,314</div><div>3,343</div><div>1,616</div><div>4,959</div></div><div><div>Poland</div><div>Full-time</div><div>58,497</div><div>11,424</div><div>69,921</div><div>57,318</div><div>11,622</div><div>68,940</div></div><div><div>Part-time</div><div>13,842</div><div>1,090</div><div>14,932</div><div>13,760</div><div>1,054</div><div>14,814</div></div><div><div>Colombia</div><div>Full-time</div><div>6,724</div><div>7,000</div><div>13,724</div><div>5,937</div><div>6,538</div><div>12,475</div></div><div><div>Part-time</div><div>0</div><div>0</div><div>0</div><div>0</div><div>0</div><div>0</div></div></div></div></div> <div><p>There are no employees in the Group without guaranteed working hours. In calculating this indicator, the total number of employees at the end of the period was taken into account.</p></div>	
2-8	Workers who are not employees.	<div><div><div><div>Workers who are not employees</div><div>2023</div><div><div>Group</div><div>17,106</div></div><div><div>Portugal</div><div>346</div></div><div><div>Poland</div><div>13,879</div></div><div><div>Colombia</div><div>2,881</div></div></div></div></div> <div><p>At the end of the period, the total number of workers who are not employees registered in our internal systems was 17,106. In most cases, these workers are hired on a temporary basis through labour agencies to perform functions such as store operator and logistics. We continue to improve our systems to ensure that we report all workers who are not employees.</p></div>	UNGC 6 SDG 8
2-9	Governance structure and composition.	<div><div><div>Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance".</div></div></div>	SDG 5 & 16
2-10	Nomination and selection of the highest governance body.	<div><div><div>Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section A "Shareholder Structure" and B "Corporate Bodies and Committees".</div></div></div>	SDG 5 & 16
2-11	Chair of the highest governance body.	<div><div><div></div></div></div>	SDG 5 & 16
2-12	Role of the highest governance body in overseeing the management of impacts.	<div><div><div>Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section A "Shareholder Structure", B "Corporate Bodies and Committees" and C "Internal Organisation". Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", subsection 1.2. "Stakeholders survey and double materiality assessment" and the channel "Responsibility", page "Our Responsibility Strategy", subpage "Defining our Priorities", on the website www.jeronimomartins.com.</div></div></div>	SDG 16
2-13	Delegation of responsibility for managing impacts.	<div><div><div>Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section A "Shareholder Structure", B "Corporate Bodies and Committees" and C "Internal Organisation".</div></div></div>	---

Workers who are not employees

2023

Group

17,106

Portugal

346





Poland

13,879

Colombia

2,881




GRI Standard	Description	Evidence	Other Standards
2-14	Role of the highest governance body in sustainability reporting.		---
2-15	Conflicts of interest.		SDG 16
2-16	Communication of critical concerns.		---
2-17	Collective knowledge of the highest governance body.		---
2-18	Evaluation of the performance of the highest governance body.		---
2-19	Remuneration policies.		---
2-20	Process to determine remuneration.		SDG 16
2-21	Annual total compensation ratio.		---
2-22	Statement on sustainable development strategy.		---

GRI Standard	Description	Evidence	Other Standards
2-23	Policy commitments.		UNGC 10 SDG 16
2-24	Embedding policy commitments.		
2-25	Processes to remediate negative impacts.		
2-26	Mechanisms for seeking advice and raising concerns.		

GRI Standard	Description	Evidence	Other Standards
2-27	Compliance with laws and regulations	For information on this matter, refer to GRI 206-1, 307-1, 416-2, 417-2 and 417-3 indicators' disclosure. We are improving our reporting processes to meet socioeconomic compliance indicators.	---
2-28	Membership associations.	See channel "About Us", page "Organisations to Which We Belong" and channel "Responsibility", page "Our Responsibility Strategy", subpage "Organisations to Which We Belong" on the website www.jeronimomartins.com .	---
2-29	Approach to stakeholder engagement.	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholders survey and double materiality assessment". See channel "Responsibility", page "Our Responsibility Strategy", subpage "Stakeholder Engagement" on the website www.jeronimomartins.com .	---
2-30	Collective bargaining agreements.	In Portugal, only a residual number of employees are not covered by collective bargaining agreements. In Poland and Colombia, where there are no collective regulatory instruments applicable to our companies, working conditions and the way the employment contract is executed are regulated by the respective legal systems (which regulate these issues internally) and by the internal, local and global policies in force in our Group. Our internal policies are aligned with international best labour practices, in particular with respect to the fundamental conventions of the International Labour Organisation. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Interventions Areas", subsection 6.3.11. "Act Ethically".	UNGC 3 SDG 8














MATERIAL ASPECTS



3-1	Process to determine material topics.	✓	In 2023 we carried out a review of the material aspects to be considered in our Corporate Responsibility strategy and reporting, in line with the requirements of the Global Reporting Initiative (GRI), in its GRI Standards version, and with the principles of double materiality laid down by the European Union. In total, the study involved around 17,000 responses from nine different stakeholders in the three countries where we operate, as well as the Group's top management. As a result of this analysis, it was possible to identify 10 material topics available for further information in chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholders survey and double materiality assessment". See also chapter 1 "The Jerónimo Martins Group" and chapter 3 "Financial Statements".	---
3-2	List of material topics.	✓	A new stakeholder consultation process was started in 2023, in line with the principles of double materiality. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholders survey and double materiality assessment". Material topics for the Jerónimo Martins Group: product affordability, product safety and quality standards, sustainable & responsible criteria in the supply chain, food waste, product and services innovation, climate change, packaging redesign for sustainable resource use, compensation and benefits, employee learning and development, engagement and supporting local communities.	---
3-3	Management of material topics.	✓	Material topics for the Jerónimo Martins Group: i) product affordability, ii) product safety and quality standards, iii) sustainable & responsible criteria in the supply chain, iv) food waste, v) product and services innovation, vi) climate change, vii) packaging redesign for sustainable resource use, viii) compensation and benefits, ix) employee learning and development, and x) engagement and supporting local communities. For information on the management approach to topics i), ii), and v) see chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", sections 2.2. "Quality and diversity" and 2.3 "Food safety and quality". For the management approach for topic iii) see chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", sections A "Shareholder Structure", B "Corporate Bodies and Committees", C "Internal Organisation" and section E "Related Party Transactions" and chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2 "Preserving Biodiversity" and subchapter 4. "Sourcing Responsibly", section 4.2 "Relationship with suppliers", subsection 4.2.1 "Selection and Monitoring of Suppliers". The management approach for topics iv) and vii) is disclosed in chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4 "Promoting a Circular Economy". For information on the management approach of topics vi) see chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting climate change", subsection 3.3.2 "Carbon Footprint". For the management approach to topics viii) and ix) see chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section D "Remuneration" and chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsections 6.3.3. "Prepare for the Future", 6.3.4. "Empower the Individual Path" and 6.3.5. "Recognise with Fairness and Competitiveness". The management approach for topic x) is disclosed in chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities", sections 5.1. "Introduction" and 5.2. "Managing the Policy on Supporting Surrounding Communities".	---










GRI Standard	Description		Evidence	Other Standards															
ECONOMIC PERFORMANCE																			
201-1	Direct economic value generated and distributed.		Refer to chapter 3 "Financial Statements" and indicator 203-1.	SDG 8 & 9															
201-2	Financial implications and other risks and opportunities due to climate change.		Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation", subsection III – "Internal Control and Risk Management", 53. "Details and Description of the Major Economic, Financial and Legal Risks to which the Company is Exposed in Pursuing Its Business Activity" and chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change".	UNGC 7 SDG 13															
201-3	Defined benefit plan obligations and other retirement plans.		Refer to chapter 3 "Financial Statements". Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section D "Remuneration".	---															
201-4	Financial assistance received from government.		<p>In Poland, the company received part of a European Union grant for research and development (applications were submitted until the end of 2023, but part of the funds will be received in 2024). The amount totalled to 172,045.80 EUR (779,986.84 PLN), of which 87,979.00 EUR (398,861.59 PLN) were received in 2023. It also received a tax benefit from robotisation of 18,051.88 EUR (81,840 PLN).</p> <p>In Portugal, the benefits granted by official entities, as a tax credit, were aimed at offsetting investments made under the SIFIDE II programme - Tax Incentive System for Business Research & Development. This programme consists of a deduction from income tax of part of the amounts incurred in staff costs, operating costs, costs of contracting Innovation and Development (R&D) and costs of acquiring fixed assets to support R&D activity, which are certified by an external and independent entity. With reference to the 2022 tax year, in terms of SIFIDE II: at this level, and for the nine Companies of the Jerónimo Martins Group ("GJM") that submitted applications to SIFIDE II, with reference to the 2022 tax year (namely, JMR - Prestação de Serviços para a Distribuição, S.A., Jerónimo Martins Serviços, S.A., Seaculture Aquicultura, S.A., Terra Alegre Lactcínios, S.A., Best Farmer - Actividades Agro-Pecuárias, S.A., Jerónimo Martins Agro Alimentar, S.A., Jerónimo Martins, SGPS, S.A., Outro Chão Agricultura Biológica, Lda. and Recheio - Cash & Carry, S.A), the amount of potential tax credit requested was EUR 5,900,601.67. Specifically in the context of the applications from the Companies Outro Chão and Best Farmer, the respective decisions from the Agência Nacional de Inovação, S.A. were issued, which resulted in the tax credit requested in the application being granted in full, i.e. EUR 28,389.96 and EUR 95,629.79, respectively.</p> <p>Total investment in R&D in the year 2022: In this particular context, and based on the amounts reported in the IPCTN22 - Survey of National Scientific and Technological Potential, by the GJM companies for which we assisted in completing the survey, the total amount reported in this regard totalled EUR 9,414,942.82.</p> <p>In Colombia, there were no financial incentives (in the form of tax benefits/credits) granted by official entities to our operations.</p>	---															
MARKET PRESENCE																			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage.		<table><tr><th colspan="3">Ratios of standard entry level wage compared to local minimum wage*</th></tr><tr><th></th><th>Women</th><th>Men</th></tr><tr><td>Portugal</td><td>101.3%</td><td>101.3%</td></tr><tr><td>Poland</td><td>100.0%</td><td>100.0%</td></tr><tr><td>Colombia</td><td>126.1%</td><td>126.1%</td></tr></table> <p>*The lowest salaries of the Companies with the highest representation in each country are considered, that is, Pingo Doce (Portugal), Biedronka (Poland) and Ara (Colombia).</p> <p>Regarding workers who are not employees, we do not have consolidated information to date that allows us to assess whether the type of functions performed are subject to minimum wage rules.</p> <p>Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.5. "Recognise with Fairness and Competitiveness".</p>	Ratios of standard entry level wage compared to local minimum wage*				Women	Men	Portugal	101.3%	101.3%	Poland	100.0%	100.0%	Colombia	126.1%	126.1%	UNGC 6 SDG 1, 5 & 8
Ratios of standard entry level wage compared to local minimum wage*																			
	Women	Men																	
Portugal	101.3%	101.3%																	
Poland	100.0%	100.0%																	
Colombia	126.1%	126.1%																	


GRI Standard	Description	Evidence	Other Standards																		
202-2	Proportion of senior management hired from the local community.	<div><div></div><table><thead><tr><th colspan="2">Proportion of senior management hired from the local community*</th></tr><tr><th colspan="2">2023</th></tr></thead><tbody><tr><td>Group</td><td>87.7%</td></tr><tr><td>Portugal</td><td>93.4%</td></tr><tr><td>Poland</td><td>77.4%</td></tr><tr><td>Colombia</td><td>76.7%</td></tr></tbody></table><p>*The employees in senior positions come from the categories: "Members of Executive Committees" and "Senior and Middle Management".</p><p>To calculate this percentage, employees at the three highest functional levels in the organisation are considered. The hiring of people whose nationality is the same as the country where the employee works is considered local.</p></div>	Proportion of senior management hired from the local community*		2023		Group	87.7%	Portugal	93.4%	Poland	77.4%	Colombia	76.7%	UNGC 6 SDG 8						
Proportion of senior management hired from the local community*																					
2023																					
Group	87.7%																				
Portugal	93.4%																				
Poland	77.4%																				
Colombia	76.7%																				
INDIRECT ECONOMIC IMPACTS																					
203-1	Infrastructure investments and services supported.	<div><div></div></div>	SDG 5, 9 & 11																		
203-2	Significant indirect economic impacts.	<div><div></div></div>	SDG 1, 3 & 8																		
PROCUREMENT PRACTICES																					
204-1	Proportion of spending on local suppliers.	<div><div></div></div>	SDG 8																		
ANTI-CORRUPTION																					
205-1	Operations assessed for risks related to corruption.	<p>Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation" and section E "Related Party Transactions".</p> <p>In 2022, the Plan for the Prevention of Risks of Corruption and Related Infractions was published, a document that identifies and classifies the main and potential risks of the company in terms of corruption, considering the probability of occurrence and the impact of the identifies risks, and lists the prevention and mitigation measures that the company adopted to minimize the probability of occurrence and the predictable impact, in compliance with its regulatory compliance program. The Implementation Report for this plan was published in 2023. The document can be consulted on the corporate website at www.jeronimomartins.com. In addition, in 2023 we approved the Integrity Due Diligence Procedure, as an autonomous internal document aimed at assessing risks related to corruption in the supply chain. Risk assessment in the supply chain is also assessed through social audits whose criteria include this issue. Information on audits carried out in 2023 can be consulted in chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1 "Selection and Monitoring of Suppliers".</p>	UNGC 10 SDG 16																		
205-2	Communication and training about anti-corruption policies and procedures.	<div><div></div><table><thead><tr><th colspan="3">Communication about Anti-corruption Policy</th></tr><tr><th></th><th>Total</th><th>%</th></tr></thead><tbody><tr><td>Group</td><td>12,787</td><td>9.5%</td></tr><tr><td>Portugal</td><td>5,668</td><td>15.9%</td></tr><tr><td>Poland</td><td>4,651</td><td>5.5%</td></tr><tr><td>Colombia</td><td>2,468</td><td>18.0%</td></tr></tbody></table><p>There was a significant increase in the training provided on the Anti-Corruption Policy (+84.8% of training hours than in 2022), reaching 15,587 employees. However, there was a reduction in the number of employees who received communications on this issue, considering that in 2022, in Portugal, a special communication campaign had been implemented for all employees.</p><p>We continue to improve our systems to ensure that we report information by employee category. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically".</p></div>	Communication about Anti-corruption Policy				Total	%	Group	12,787	9.5%	Portugal	5,668	15.9%	Poland	4,651	5.5%	Colombia	2,468	18.0%	UNGC 10 SDG 16
Communication about Anti-corruption Policy																					
	Total	%																			
Group	12,787	9.5%																			
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Poland	4,651	5.5%																			
Colombia	2,468	18.0%																			
ANTI-COMPETITIVE BEHAVIOR																					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices.	<p>There were no recorded legal actions completed during the year relating to anti-competitive behaviour, violations of antitrust legislation and monopolistic practices in which the organization was identified as a participant. Additionally, see chapter 3 "Financial Statements", subchapter "Consolidated Financial Statements", 23. "Contingencies, contingent assets and contingent liabilities" for a description of major legal proceedings (amounted higher than 5 million euros) pending resolution, for which the Board of Directors, supported by the opinion of its lawyers and tax advisors, considers that there is enough ground for its appeal in court.</p>	---																		

GRI Standard	Description	Evidence	Other Standards	
MATERIALS				
301-1	Materials used by weight or volume.	✓	Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.4. “Promoting a Circular Economy”.	UNGC 7 & 8 SDG 8 & 12
301-2	Recycled input materials used.	✓		UNGC 7 & 8 SDG 8 & 12
301-3	Reclaimed products and their packaging materials.		This aspect is not material. Nevertheless, the Group promotes the collection of customer waste in its stores for recovery. Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3 “Respecting the Environment”, section 3.4. “Promoting a Circular Economy”.	UNGC 8 SDG 8 & 12
ENERGY				
302-1	Energy consumption within the organization.	✓	Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3 “Respecting the Environment”, section 3.3. “Fighting Climate Change”, subsection 3.3.3. “Water and Energy Consumption Management”.	UNGC 7, 8 & 9 SDG 7, 8, 12 e 13
302-2	Energy consumption outside of the organization.		This indicator is disclosed as CO ₂ e, concerning the calculation of the Group's carbon footprint - scope 3 emissions for all categories according to the methodology of the GHG Protocol – Corporate Value Chain. Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.3. “Fighting Climate Change”, subsection 3.3.2. “Carbon Footprint”.	UNGC 7 & 8 SDG 7, 8, 12 & 13
302-3	Energy intensity.	✓	Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.3. “Fighting Climate Change”, subsection 3.3.3. “Water and Energy Consumption Management”.	UNGC 8 SDG 7, 8, 12 & 13
302-4	Reduction of energy consumption.	✓		UNGC 8 & 9 SDG 7, 8, 12 & 13
302-5	Reductions in energy requirements of products and services.	✓	Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.3. “Fighting Climate Change”, subsection 3.3.3. “Water and Energy Consumption Management”.	UNGC 8 & 9 SDG 7, 8, 12 & 13
WATER				
303-1 (2018)	Interactions with water as a shared resource.	✓	Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3 “Respecting the Environment”, section 3.3. “Fighting Climate Change” subsection 3.3.3. “Water and Energy Consumption Management”.	UNGC 7 & 8 SDG 6, 12
303-2 (2018)	Management of water discharge-related impacts.	✓		UNGC 8 SDG 6
303-3 (2018)	Water withdrawal.	✓		UNGC 8 SDG 6 & 12
303-4 (2018)	Water discharge.	✓		UNGC 8 SDG 6
303-5 (2018)	Water consumption.	✓		UNGC 7 & 8 SDG 6
BIODIVERSITY				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.		The Jerónimo Martins Group infrastructures comply with legal requirements concerning environmental matters and are mostly built within the urban network. Particularly regarding agribusiness, the Group owns some properties close to the National Ecological Network, collaborating with governmental entities to ensure its conservation.	UNGC 8 SDG 6, 14 & 15
304-2	Significant impacts of activities, products, and services on biodiversity.	✓	Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.2. “Preserving Biodiversity” and subchapter 4. “Sourcing Responsibly”, section 4.3. “Promoting More Sustainable Production Practices”.	UNGC 8 SDG 6, 14 & 15

GRI Standard	Description	Evidence		Other Standards
304-3	Habitats protected or restored.		Non-applicable to the Group's activities in 2023. Nevertheless, the Group collaborates with a number of habitat and ecosystem conservation initiatives such as the Green Heart of Cork (ANP WWF), the clean Tatra mountains and clean Baltic beaches campaigns (Czysta Polska), Salamandra – Polish Society for Nature Conservation, ECOs-Locais (LPN), bees protection (Fundabejaz) and SOS Polinizadores (Quercus). In addition, the “Forest Açor mountain range” project – brings together the Jerónimo Martins Group, the Arganil City Council, common landowners' associations and the Escola Superior Agrária de Coimbra – is an initiative launched in 2020 that aims to preserve and enhance the landscape devastated by forest fires in this region, covering an area of 2,500 hectares. Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.2. “Preserving Biodiversity” and subchapter 4. “Sourcing Responsibly”, section 4.3. “Promoting of More Sustainable Production Practices”.	UNGC 8 SDG 6, 14 & 15
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations.		Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.2. “Preserving Biodiversity” and subchapter 4. “Sourcing Responsibly”, section 4.3. “Promoting of More Sustainable Production Practices”, subsection 4.3.4. “Sustainable Fishing”.	UNGC 8 SDG 6, 14 & 15
EMISSIONS				
305-1	Direct (Scope 1) GHG emissions.		Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.3. “Fighting Climate Change”, subsection 3.3.2. “Carbon Footprint”.	UNGC 7 & 8 SDG 3, 12, 13, 14 & 15
305-2	Energy indirect (Scope 2) GHG emissions.			UNGC 7 & 8 SDG 3, 12, 13, 14 & 15
305-3	Other indirect (Scope 3) GHG emissions.			UNGC 7 & 8 SDG 3, 12, 13, 14 & 15
305-4	GHG emissions intensity.			UNGC 8 SDG 13, 14 & 15
305-5	Reduction of GHG emissions.			UNGC 8 & 9 SDG 13, 14 & 15
305-6	Emissions of ozone-depleting substances (ODS).		This aspect is not material. However, in 2023, an emission of 0.68 kg of CFC-11 eq., associated to the use of hydrochlorofluorocarbons, was verified in air conditioning equipment in Colombia, which is part of the fixed assets of the acquired stores. These represent <0.1% of the total of this type of equipment used in the Group's Companies.	UNGC 7 & 8 SDG 3 & 12
305-7	Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions.		The quantities are emitted by the combustion of fossil fuels (use of fuel on site to operate equipment, emergency and heating generators and the light vehicle fleet): <ul style="list-style-type: none">• NO_x = 210.1 tonnes (+50.4% compared to 2022, considering value updating);• SO_x = 42.5 tonnes (-43.1% compared to 2022, considering value updating).	UNGC 7 & 8 SDG 3, 12, 14 & 15
WASTE				
306-1 (2020)	Waste generation and significant waste-related impacts.		Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.3. “Fighting Climate Change” and 3.4. “Promoting a Circular Economy”.	UNGC 8 SDG 3, 6, 11 & 12
306-2 (2020)	Management of significant waste-related impacts.			
306-3 (2020)	Waste generated.		Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, sections 3.3. “Fighting Climate Change” and 3.4. “Promoting a Circular Economy”, and subsection 3.4.4. “Waste Management”.	UNGC 8 SDG 3, 6, 11, 12, 14 & 15
306-4 (2020)	Waste diverted from disposal.			
306-5 (2020)	Waste directed to disposal.			




GRI Standard	Description	Evidence	Other Standards																																																																																																																																																																																																																																	
ENVIRONMENTAL COMPLIANCE																																																																																																																																																																																																																																				
307-1	Non-compliance with environmental laws and regulations	There were no fines of significant nature*. *A monetary amount equal to or greater than approximately 45,000.00 euros is considered a significant fine.	UNGC 8 SDG 16																																																																																																																																																																																																																																	
SUPPLIER ENVIRONMENTAL ASSESSMENT																																																																																																																																																																																																																																				
308-1	New suppliers that were screened using environmental criteria.	<div></div> In 2023, the Group approved 120 new suppliers 100% of which were screened using environmental criteria. Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 4. “Sourcing Responsibly”, section 4.2. “Relationship with Suppliers” and subsection 4.2.1. “Selection and Monitoring of Suppliers”.	UNGC 8																																																																																																																																																																																																																																	
308-2	Negative environmental impacts in the supply chain and actions taken.	Refer to chapter 5 “Corporate Responsibility in Value Creation”, subchapter 3. “Respecting the Environment”, section 3.2. “Preserving Biodiversity” and subchapter 4. “Sourcing Responsibly”, 4.2. “Relationship with Suppliers” and subsection 4.2.1 “Selection and Monitoring of Suppliers”.	UNGC 8																																																																																																																																																																																																																																	
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401-1	New employee hires and employee turnover.	<div><div><div>New employee hires</div><table><tr><th colspan="9">New employee hires</th></tr><tr><th rowspan="2"></th><th colspan="5">Age</th><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>≤24</th><th>25-34</th><th>35-44</th><th>45-54</th><th>≥55</th><th>Women</th><th>Men</th></tr><tr><td>Group</td><td>15,856</td><td>14,729</td><td>9,081</td><td>3,620</td><td>735</td><td>29,987</td><td>14,034</td><td>44,021</td></tr><tr><td>Portugal</td><td>6,754</td><td>3,925</td><td>2,265</td><td>1,148</td><td>316</td><td>7,826</td><td>6,582</td><td>14,408</td></tr><tr><td>Poland</td><td>6,680</td><td>6,709</td><td>5,720</td><td>2,430</td><td>417</td><td>18,185</td><td>3,771</td><td>21,956</td></tr><tr><td>Colombia</td><td>2,422</td><td>4,095</td><td>1,096</td><td>42</td><td>2</td><td>3,976</td><td>3,681</td><td>7,657</td></tr></table><div><div>Rate of new employee hires*</div><table><tr><th rowspan="2"></th><th colspan="5">Age</th><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>≤24</th><th>25-34</th><th>35-44</th><th>45-54</th><th>≥55</th><th>Women</th><th>Men</th></tr><tr><td>Group</td><td>93.6%</td><td>35.2%</td><td>21.3%</td><td>14.4%</td><td>9.3%</td><td>29.4%</td><td>43.4%</td><td>32.8%</td></tr><tr><td>Portugal</td><td>116.2%</td><td>42.0%</td><td>24.3%</td><td>15.0%</td><td>8.7%</td><td>34.2%</td><td>51.3%</td><td>40.3%</td></tr><tr><td>Poland</td><td>76.2%</td><td>27.6%</td><td>18.9%</td><td>14.1%</td><td>9.8%</td><td>25.1%</td><td>30.1%</td><td>25.9%</td></tr><tr><td>Colombia</td><td>102.8%</td><td>50.0%</td><td>36.9%</td><td>20.5%</td><td>18.2%</td><td>59.1%</td><td>52.6%</td><td>55.8%</td></tr></table><p>* Rate of new employee hires (per segment) = total number of new employee hires during the year/total number of employees at the end of the period.</p></div></div><div><div>Employee turnover</div><table><tr><th colspan="9">Termination of labour contracts</th></tr><tr><th rowspan="2"></th><th colspan="5">Age</th><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>≤24</th><th>25-34</th><th>35-44</th><th>45-54</th><th>≥55</th><th>Women</th><th>Men</th></tr><tr><td>Group</td><td>12,553</td><td>13,993</td><td>9,085</td><td>3,862</td><td>1,195</td><td>27,506</td><td>13,182</td><td>40,688</td></tr><tr><td>Portugal</td><td>5,767</td><td>3,903</td><td>2,204</td><td>1,146</td><td>506</td><td>7,463</td><td>6,063</td><td>13,526</td></tr><tr><td>Poland</td><td>5,100</td><td>6,509</td><td>5,825</td><td>2,650</td><td>687</td><td>16,849</td><td>3,922</td><td>20,771</td></tr><tr><td>Colombia</td><td>1,686</td><td>3,581</td><td>1,056</td><td>66</td><td>2</td><td>3,194</td><td>3,197</td><td>6,391</td></tr></table><div><div>Rate of employee turnover*</div><table><tr><th rowspan="2"></th><th colspan="5">Age</th><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>≤24</th><th>25-34</th><th>35-44</th><th>45-54</th><th>≥55</th><th>Women</th><th>Men</th></tr><tr><td>Group</td><td>74.1%</td><td>33.5%</td><td>21.3%</td><td>15.4%</td><td>15.1%</td><td>27.0%</td><td>40.8%</td><td>30.3%</td></tr><tr><td>Portugal</td><td>99.3%</td><td>41.8%</td><td>23.7%</td><td>15.0%</td><td>14.0%</td><td>32.6%</td><td>47.3%</td><td>37.9%</td></tr><tr><td>Poland</td><td>58.2%</td><td>26.8%</td><td>19.2%</td><td>15.4%</td><td>16.1%</td><td>23.3%</td><td>31.3%</td><td>24.5%</td></tr><tr><td>Colombia</td><td>71.6%</td><td>43.8%</td><td>35.6%</td><td>32.2%</td><td>18.2%</td><td>47.5%</td><td>45.7%</td><td>46.6%</td></tr></table><p>* Rate of employee turnover (per segment) = total number of employees leaving during the year/total number of employees at the end of the period.</p></div></div><div><p>The turnover rate has stabilised compared to previous years, with a reduction of 0.5 p.p. globally (30.8% in 2022), 1.5 p.p. in Portugal and 1.3 p.p. in Poland, offset by an increase of 5.8 p.p. in Colombia, where turnover is higher.</p><p>We analysed two types of turnover: non-voluntary and voluntary (from the employee's point of view). The former is essentially the result of the seasonality to which the business is subject, forcing companies to adjust their workforce at times like Christmas, Easter or summer, as well as a desirable adjustment related to underperformance.</p><p>On the other hand, there are various reasons why employees may leave our Group voluntarily, which may be related to the opportunity for a new position or the need to move for professional or personal reasons.</p><p>Voluntary terminations are the main contributors to the turnover rate, especially among employees aged 24 and under. In order to understand the reasons for turnover and act preventively to mitigate it, we conduct exit interviews. In addition, this indicator is monitored by the Risk Committee.</p></div></div> <div><div></div><div>UNGC 6 SDG 5, 8 & 10</div></div>	New employee hires										Age					Gender		Total	≤24	25-34	35-44	45-54	≥55	Women	Men	Group	15,856	14,729	9,081	3,620	735	29,987	14,034	44,021	Portugal	6,754	3,925	2,265	1,148	316	7,826	6,582	14,408	Poland	6,680	6,709	5,720	2,430	417	18,185	3,771	21,956	Colombia	2,422	4,095	1,096	42	2	3,976	3,681	7,657		Age					Gender		Total	≤24	25-34	35-44	45-54	≥55	Women	Men	Group	93.6%	35.2%	21.3%	14.4%	9.3%	29.4%	43.4%	32.8%	Portugal	116.2%	42.0%	24.3%	15.0%	8.7%	34.2%	51.3%	40.3%	Poland	76.2%	27.6%	18.9%	14.1%	9.8%	25.1%	30.1%	25.9%	Colombia	102.8%	50.0%	36.9%	20.5%	18.2%	59.1%	52.6%	55.8%	Termination of labour contracts										Age					Gender		Total	≤24	25-34	35-44	45-54	≥55	Women	Men	Group	12,553	13,993	9,085	3,862	1,195	27,506	13,182	40,688	Portugal	5,767	3,903	2,204	1,146	506	7,463	6,063	13,526	Poland	5,100	6,509	5,825	2,650	687	16,849	3,922	20,771	Colombia	1,686	3,581	1,056	66	2	3,194	3,197	6,391		Age					Gender		Total	≤24	25-34	35-44	45-54	≥55	Women	Men	Group	74.1%	33.5%	21.3%	15.4%	15.1%	27.0%	40.8%	30.3%	Portugal	99.3%	41.8%	23.7%	15.0%	14.0%	32.6%	47.3%	37.9%	Poland	58.2%	26.8%	19.2%	15.4%	16.1%	23.3%	31.3%	24.5%	Colombia	71.6%	43.8%	35.6%	32.2%	18.2%	47.5%	45.7%	46.6%
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GRI Standard	Description	Evidence	Other Standards																																					
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees.	 <p>Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.5. "Recognise with Fairness and Competitiveness".</p>	UNGC 6 SDG 3, 5 & 8																																					
401-3	Parental leave.	 <table border="1"> <thead> <tr> <th rowspan="3"></th><th colspan="3">Parental leave</th></tr> <tr> <th colspan="2">Gender</th><th rowspan="2">Total</th></tr> <tr> <th>Women</th><th>Men</th></tr> </thead> <tbody> <tr> <td>Employees entitled to parental leave</td><td>101,960</td><td>32,340</td><td>134,300</td></tr> <tr> <td>Employees who took parental leave</td><td>5,179</td><td>1,155</td><td>6,334</td></tr> <tr> <td>Employees who returned from parental leave</td><td>2,864</td><td>1,046</td><td>3,910</td></tr> <tr> <td>Employees who returned from parental leave and remained in the Group 12 months after their return</td><td>2,477</td><td>844</td><td>3,321</td></tr> <tr> <td>Return to work rate (i)</td><td>55.3%</td><td>90.6%</td><td>61.7%</td></tr> <tr> <td>Rate of employees still on parental leave (ii)</td><td>30.9%</td><td>8.3%</td><td>26.8%</td></tr> <tr> <td>Retention rate (iii)</td><td>86.9%</td><td>77.9%</td><td>84.4%</td></tr> </tbody> </table> <p>(i) The return to work rate corresponds to the percentage of employees who returned from parental leave based on the number of employees who took parental leave in the period. (ii) The rate of employees still on parental leave corresponds to the percentage of employees who have not yet returned from leave based on the number of employees who took parental leave in the period. (iii) The retention rate corresponds to the percentage of employees who returned from parental leave in 2022 and are still working in the Group 12 months later.</p>		Parental leave			Gender		Total	Women	Men	Employees entitled to parental leave	101,960	32,340	134,300	Employees who took parental leave	5,179	1,155	6,334	Employees who returned from parental leave	2,864	1,046	3,910	Employees who returned from parental leave and remained in the Group 12 months after their return	2,477	844	3,321	Return to work rate (i)	55.3%	90.6%	61.7%	Rate of employees still on parental leave (ii)	30.9%	8.3%	26.8%	Retention rate (iii)	86.9%	77.9%	84.4%	UNGC 6 SDG 5 & 8
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LABOUR/MANAGEMENT RELATIONS																																								
402-1	Minimum notice periods regarding operational changes.	 <p>The Jerónimo Martins Group follows the notice periods established by the law in what regards operational changes. All collective labour agreements which exist and are applied in Portugal have clauses regarding termination (cessation by the will of one of the parties) and the revision process, with rules stipulating, depending on the case, deadlines and procedures for each situation. In any case, this topic is covered by the Portuguese Labour Code, which regulates these realities.</p>	UNGC 3 SDG 8																																					
OCCUPATIONAL HEALTH AND SAFETY																																								
403-1 (2018)	Occupational health and safety management system.		SDG 8																																					
403-2 (2018)	Hazard identification, risk assessment, and incident investigation.		SDG 8																																					
403-3 (2018)	Occupational health services.		SDG 8																																					
403-4 (2018)	Worker participation, consultation and communication on occupational health and safety.	 <p>Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsections 6.3.7. "Protect through the Best Work Conditions" and 6.3.8. "Integrate Work and Personal Context".</p>	SDG 8 & 16																																					
403-5 (2018)	Worker training on occupational health and safety.		SDG 8																																					
403-6 (2018)	Promotion of worker health.		SDG 3																																					

GRI Standard	Description		Evidence	Other Standards															
403-7 (2018)	Prevention and mitigation of occupational health and safety impacts directly linked to commercial relations.		<p>We are guided by our Sustainable Sourcing Policy, which explains, among other things, the need to establish commercial relationships with organisations whose activities respect the rights of man, children and/or workers, taking due diligence to learn about the reality of suppliers in order to detect early signs of possible abuses or non-compliance with the Supplier Code of Conduct. This latter document is included in commercial contracts, so that our partners also defend the labour rights of their own workers, namely in matters of health and safety conditions, non-discrimination, compliance with working hours, and the prohibition of any form of forced labour – including that involving the application of corporal punishment, harassment or bullying practices, or any form of physical or moral coercion – and the use of child labour, as defined by the International Labour Organisation. Both documents are published at www.jeronimomartins.com.</p> <p>One example of the application of these criteria is the procurement processes for products with a global scope (two or more geographies) - Global Sourcing - which anticipate social and labour aspects in their specifications. Quality and food safety audits also take labour aspects into account in supplier selection and monitoring processes. In addition, the social audits carried out on the Companies' suppliers use evaluation criteria that include health and safety at work, preparation for emergencies, contract terms, working hours, and compliance with laws and regulations. For more information see chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with Suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers".</p> <p>See, also, the diligences implemented by the Group with its supply chain for the defence of human and labour rights in subchapter 9. "The European Union's Taxonomy", section 9.4. "Alignment Analysis", subsection 9.4.2. "Minimum Safeguards".</p>	SDG 8 & 16															
403-8 (2018)	Workers covered by an occupational health and safety management system.	<div></div>	<table><thead><tr><th></th><th colspan="2">Health and safety management system coverage – Biedronka and Terra Alegre</th></tr><tr><th></th><th>Total</th><th>%</th></tr></thead><tbody><tr><td>Employees and workers who are not employees covered by the system</td><td>96,896</td><td>100%</td></tr><tr><td>Employees and workers who are not employees covered by the system that was audited internally</td><td>94,896</td><td>100%</td></tr><tr><td>Employees and workers who are not employees covered by the system that has been audited or certified by an external entity</td><td>42,933</td><td>45.2%</td></tr></tbody></table> <p>The information presented refers to the health and safety management system implemented at Biedronka (ISO 45001:2018) and Terra Alegre (ISO 45001:2019). This includes 81,142 employees (81,004 at Biedronka and 138 at Terra Alegre) and 13,754 non-employee workers (13,739 at Biedronka and 15 at Terra Alegre). As a rule, all employees are covered by the system. The external audit only includes a sample of the total number of employees and workers who are not employees, and in 2023 it covered 18.3% more people than in 2022 (27% that year). Workers who are not employees are also covered by the occupational health and safety systems of their respective countries according to local legislation.</p>		Health and safety management system coverage – Biedronka and Terra Alegre			Total	%	Employees and workers who are not employees covered by the system	96,896	100%	Employees and workers who are not employees covered by the system that was audited internally	94,896	100%	Employees and workers who are not employees covered by the system that has been audited or certified by an external entity	42,933	45.2%	SDG 8
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GRI Standard	Description	Evidence	Other Standards																																									
403-9 (2018)	Work-related injuries.	<div><div><div></div></div></div>	SDG 3, 8 & 16																																									
		<table><thead><tr><th colspan="4">Work-related injuries – employees</th></tr><tr><th rowspan="2"></th><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>Women</th><th>Men</th></tr></thead><tbody><tr><td>Fatalities</td><td>0</td><td>0</td><td>0</td></tr><tr><td>High-consequence work-related injuries*</td><td>24</td><td>10</td><td>34</td></tr><tr><td>Recordable work-related injuries</td><td>3,361</td><td>1,567</td><td>4,928</td></tr><tr><td>Total hours worked</td><td>154,088,917</td><td>57,486,758</td><td>211,575,674</td></tr><tr><td>Rate of accidents with serious consequences</td><td>0.16</td><td>0.17</td><td>0.16</td></tr><tr><td>Rate of reportable accidents</td><td>21.81</td><td>27.26</td><td>23.29</td></tr></tbody></table> <p>*Accidents with serious consequences are considered to be those resulting in an employee absence of more than 180 days. As for the data reported in the 2022 Annual Report on accidents with serious consequences (30 accidents in the Group), since absences of more than 180 days can only be calculated as of 30 June 2023, these should be corrected. There were a further 51 accidents that resulted in employees being absent for more than 180 days (14 in Portugal and 37 in Poland), which extended into 2023. So, in total, there were 81 accidents with serious consequences in 2022.</p> <p>In 2022, there were about five thousand work-related injuries throughout the Group, 34 of which were of high consequence, corresponding to an increase of 10.9% and 13.3% respectively, compared to the previous year. The gender difference is due to the greater number of women in the workforce. Even so, the rate of accidents with serious consequences and the rate of reportable accidents increased less than the absolute number of accidents - 7.0 per cent and 4.8 per cent respectively, as the total number of hours worked was also higher (by 5.9 per cent compared to 2022).</p> <p>Most accidents:</p> <ul style="list-style-type: none">• in Portugal led to trauma and contusions;• in Poland resulted in fractures or contusions of limbs, cuts and musculoskeletal overload;• in Colombia they led to contusions, strains and sprains, minor superficial burns and musculoskeletal overload. <p>Most accidents are related to falls, physical exertion, inappropriate handling of equipment, risky behaviour, debris-strewn or wet floors and the handling of cutting tools. The main hazards and causes of accidents are mostly determined by analysing accidents that have occurred and, in order to mitigate them, we continually implement training and awareness programmes focused on the most common hazards (for example, handling equipment and moving loads in the store/distribution centre, for operations and good road practices, for employees in central structures). The hazards identified are also being gradually eliminated with the remodelling and opening of new stores.</p> <table><thead><tr><th colspan="2">Work-related injuries – workers who are not employees</th></tr><tr><th colspan="2">Total</th></tr></thead><tbody><tr><td>Fatalities</td><td>0</td></tr><tr><td>Accidents with serious consequences*</td><td>6</td></tr><tr><td>Accidents subject to mandatory reporting</td><td>245</td></tr></tbody></table> <p>*Accidents with serious consequences are considered to be those resulting in an employee absence of more than 180 days.</p> <p>In 2023, the Group recorded accidents to non-employee workers in the three main geographies, totalling 251 accidents, whose main causes and associated dangers are similar to those recorded for employees. We continue to improve our information systems to ensure that we report all the information requested by the indicator. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas ", subsection 6.3.7. "Protecting with the Best Working Conditions".</p>		Work-related injuries – employees					Gender		Total	Women	Men	Fatalities	0	0	0	High-consequence work-related injuries*	24	10	34	Recordable work-related injuries	3,361	1,567	4,928	Total hours worked	154,088,917	57,486,758	211,575,674	Rate of accidents with serious consequences	0.16	0.17	0.16	Rate of reportable accidents	21.81	27.26	23.29	Work-related injuries – workers who are not employees		Total		Fatalities	0	Accidents with serious consequences*
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GRI Standard	Description	Evidence	Other Standards																										
403-10 (2018)	Work-related ill health.	<div><div><div></div></div></div> <table><thead><tr><th colspan="4">Work-related ill health*</th></tr><tr><th rowspan="2"></th><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>Women</th><th>Men</th></tr></thead><tbody><tr><td>Fatalities</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Recordable work-related ill health*</td><td>90</td><td>15</td><td>105</td></tr></tbody></table> <p>* During 2023, 77 additional cases of occupational diseases were confirmed in Portugal (71 women and 6 men) compared to the previous year, compared to the 294 cases reported in the 2022 Annual Report. So, in total, 371 cases of occupational diseases were recorded in 2022.</p> <p>In 2023, 105 occupational diseases were recorded, which corresponds to an extraordinary decrease of 64.3% compared to 2022, the year in which cases of occupational diseases from previous years were regularised and confirmed, as a result of less activity by the entities responsible during the pandemic. The gender difference is due to the greater number of women in the labour force.</p> <p>The main occupational illnesses recorded were tendonitis (inflammation of the tendons), epicondylitis (inflammation of the elbow), periarthritis (inflammation of the shoulder), paralysis, carpal tunnel syndrome, intervertebral disc disorder, rotator cuff disease, among other chronic diseases of the musculoskeletal system.</p> <p>The main causes of occupational diseases lie in repeated movements and overloads on tendon sheaths, combined with a high pace of work with varied and manual loads. To mitigate these dangers, the companies have improved their machinery and equipment, altered and maintained their workplace infrastructure, increased awareness and specific HST training in identifying dangers and risks related to the activities carried out in the workplace, as well as making progress in organising tasks and adjusting working hours.</p> <table><thead><tr><th colspan="2">Work-related ill health – non-employee workers</th></tr><tr><th colspan="2">Total</th></tr></thead><tbody><tr><td>Fatalities</td><td>0</td></tr><tr><td>Recordable work-related ill health</td><td>45</td></tr></tbody></table> <p>In 2023, the Group recorded 45 cases of occupational illness among non-employee workers in Portugal and Poland, whose main causes and associated dangers are similar to those recorded for employees. We continue to improve our information systems to ensure that we report all the information requested by the indicator.</p> <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas ", subsection 6.3.7. "Protecting with the Best Working Conditions".</p>	Work-related ill health*					Gender		Total	Women	Men	Fatalities	0	0	0	Recordable work-related ill health*	90	15	105	Work-related ill health – non-employee workers		Total		Fatalities	0	Recordable work-related ill health	45	SDG 3, 8 & 16
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TRAINING AND EDUCATION																													
404-1	Average hours of training per year per employee.	<div><div><div></div></div></div> <table><thead><tr><th rowspan="3">Group</th><th colspan="3">Average hours of training</th></tr><tr><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>Women</th><th>Men</th></tr></thead><tbody><tr><td>Members of Executive Committees</td><td>22</td><td>15</td><td>17</td></tr><tr><td>Top and Middle Managers</td><td>29</td><td>31</td><td>30</td></tr><tr><td>Store, DC and Office Employees</td><td>54</td><td>61</td><td>56</td></tr></tbody></table> <p>The average number of training hours for men is slightly higher than for women because some jobs in the category "Store, DC and Office Employees", such as in the butchery or logistics section, require a greater number of hours of training due to their specific nature and are currently occupied by more men.</p> <p>The category "Store, DC and Office Employees" is also the one with the most hours of training, which is partly justified by the fact that it is the category with the highest turnover, requiring greater need for training in their recruitment and also in compulsory subjects such as health and safety at work.</p> <p>Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.3. "Prepare for the future".</p>	Group	Average hours of training			Gender		Total	Women	Men	Members of Executive Committees	22	15	17	Top and Middle Managers	29	31	30	Store, DC and Office Employees	54	61	56	UNGC 6 SDG 4, 5, 8 & 10					
Group	Average hours of training																												
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Store, DC and Office Employees	54	61	56																										

GRI Standard	Description	Evidence	Other Standards																					
404-2	Programs for upgrading employee skills and transition assistance programs.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.3. "Prepare for the future". SDG 8																					
404-3	Percentage of employees receiving regular performance and career development reviews.		<table border="1"><thead><tr><th rowspan="3">Group</th><th colspan="3">Employees receiving regular performance*</th></tr><tr><th colspan="2">Gender</th><th rowspan="2">Total</th></tr><tr><th>Women</th><th>Men</th></tr></thead><tbody><tr><td>Members of Executive Committees</td><td>100.0%</td><td>100.0%</td><td>100.0%</td></tr><tr><td>Top and Middle Managers</td><td>100.0%</td><td>100.0%</td><td>100.0%</td></tr><tr><td>Store, DC and Office Employees</td><td>99.9%</td><td>99.9%</td><td>99.9%</td></tr></tbody></table> <p>* Only employees eligible for performance evaluation were considered, in accordance with the performance appraisal policies in force at the Corporate level and in each of the Companies. In 2023, in Colombia, employees in stores, distribution centres and offices were not considered eligible for this analysis, due to the non-application of the process.</p> <p>Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.4. "Empower the Individual Path".</p> UNGC 6 SDG 5, 8 & 10	Group	Employees receiving regular performance*			Gender		Total	Women	Men	Members of Executive Committees	100.0%	100.0%	100.0%	Top and Middle Managers	100.0%	100.0%	100.0%	Store, DC and Office Employees	99.9%	99.9%	99.9%
Group	Employees receiving regular performance*																							
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	Women	Men																						
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Top and Middle Managers	100.0%	100.0%	100.0%																					
Store, DC and Office Employees	99.9%	99.9%	99.9%																					
DIVERSITY AND EQUAL OPPORTUNITY																								
405-1	Diversity of governance bodies and employees.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People". Additionally, refer to chapter 1 "The Jerónimo Martins Group", subchapter 1. "Profile and Structure", section 1.3. "Statutory Bodies and Structure", subsection 1.3.1. "Statutory Bodies", and chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section B "Corporate Bodies and Committees", subsection II "Management and Supervision (Board of Directors)", 17. "Composition of the Board of Directors, With Details of the Articles of Association's Minimum and Maximum Number of Members, Duration of Term of Office, Number of Effective Members, Date When First Appointed and End of the Term of Office of Each Member". UNGC 6 SDG 5 & 8																					
405-2	Ratio of basic salary and remuneration of women to men.		To report the salary ratio between genders, segmentation by geographical areas where we operate was considered. Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity". UNGC 6 SDG 5, 8 & 10																					
NON-DISCRIMINATION																								
406-1	Incidents of discrimination and corrective actions taken		There were no confirmed incidents of discrimination in the Jerónimo Martins Group. For information on the regulations used internally, namely the Code of Conduct, and the resolution mechanisms, which include the Ethics Committee, Ethics Divisions, among others, see chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". UNGC 6 SDG 5 & 8																					
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.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with Suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". UNGC 3 SDG 8																					
CHILD LABOUR																								
408-1	Operations and suppliers at significant risk for incidents of child labour.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". UNGC 5 SDG 8 & 16																					
FORCED OR COMPULSORY LABOUR																								
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". UNGC 4 SDG 8																					
SECURITY PRACTICES																								
410-1	Security personnel trained in human rights policies or procedures.		We continue to improve our systems to ensure that we report the information requested by the indicator. UNGC 1 SDG 16																					

GRI Standard	Description	Evidence	Other Standards	
LOCAL COMMUNITIES				
413-1	Operations with local community engagement, impact assessments, and development programs.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities", section 5.2. "Managing the Policy on Supporting Surrounding Communities".	UNGC 1 SDG 1 & 2
SUPPLIER SOCIAL ASSESSMENT				
414-1	New suppliers that were screened using social criteria.		In 2023, the Group audited 412 new Private Brand and perishable suppliers, being 98% evaluated concerning labour practices (e.g., existence and/or use of appropriate clothing, hand washing equipment, conduct and personal hygiene rules, existence and conditions of social areas, locker rooms and sanitary facilities for employees and the control of training administration appropriate to the exercise of the function). Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and monitoring of suppliers".	UNGC 2 SDG 5, 8 & 16
414-2	Negative social impacts in the supply chain and actions taken.		In 2023, of the 2,596 (+5% than in 2022) Private Brand and perishables suppliers*, 1,786 (69%, 16% more compared to 2022) were subject to labour impact assessment. Non-conformities associated to work practices with negative impacts were not identified (e.g.: inexistence and/or misuse of adequate clothing, hand-washing equipment, non-compliance with rules of conduct and personal hygiene, among others). Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers". *The same supplier may have more than one location. In these cases, each location is treated independently and accounted for as such. Thus, even if a production unit is disapproved, and it is suspended/rejected to supply the Group until corrective actions are implemented, the supplier can maintain supply in case of a positive evaluation in the remaining production units.	UNGC 2 SDG 5, 8 & 16
PUBLIC POLICY				
415-1	Political contributions.		The companies of the Jerónimo Martins Group do not support any political parties or their representatives, nor do they contribute financially to groups that support party interests. See channel "Responsibility", page "Corporate Responsibility Publications" to read the Code of Conduct on the website www.jeronimomartins.com .	UNGC 10 SDG 16
CUSTOMER HEALTH AND SAFETY				
416-1	Assessment of the health and safety impacts of product and service categories.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food" and subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers".	---
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services.		Number of cases of withdrawing products from sale, can be consulted at chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food".	SDG 16
			In the legal scope, the following were registered: <ul style="list-style-type: none">In Poland, 87 confirmed incidents of non-compliance, which resulted in a warning from the authorities;In Colombia, 4 confirmed incidents of non-compliance that resulted in fine or penalty, and 25 confirmed incidents of non-compliance that results in a warning from authorities.	SDG 16
MARKETING AND LABELING				
417-1	Requirements for product and service information and labelling.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", section 2.2. "Quality and Diversity" and subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices".	SDG 12
417-2	Incidents of non-compliance concerning product and service information and labelling.		In the legal scope, the following were registered: <ul style="list-style-type: none">In Poland, 15 confirmed incidents of non-compliance, that resulted in a warning from the authorities.In Colombia, one confirmed incidents of non-compliance that resulted in fine or penalty.	SDG 16
417-3	Incidents of non-compliance concerning marketing communications		There were no incidents of non-compliance with regard to marketing communications that resulted in fines or penalties, or warning from authorities. Additionally, there were no non-conformities relates to voluntary codes to which the Companies adhrd.	SDG 16

The table of indicators above follows the methodology of the Global Reporting Initiative (GRI) Standards. Unless otherwise stated, indicators are reported in accordance with the 2021 version of the GRI Standards.

Table 2 – Reporting of Jerónimo Martins' performance indicators.

Description of Jerónimo Martins Indicator	Evidence	Other standards
Number of Nutri-Score labelled references in Portugal and in Poland.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", section 2.2. "Quality and Diversity" and subchapter 7. "2021-2023 Commitments".	SDG 3 & 12
Number of vegan, lactose-free and gluten-free Private Brand products/references in Portugal, Poland and Colombia.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", section 2.2. "Quality and Diversity" and subchapter 7. "2021-2023 Commitments".	SDG 3, 10 & 12
Ensure that products targeted for children have a higher nutritional profile than the benchmark (or best in class), according to the country of operation. In Colombia, ensure that products targeted for children have a higher nutritional profile than this benchmark until 2025.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments".	SDG 2, 3, 10 & 12
Number of Private Brand products in Portugal and Poland containing, in their direct ingredients, artificial dyes, versus total number of food products.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments".	SDG 3 & 12
Number of Private Brand products in Portugal and Poland containing, in their direct ingredients, artificial flavour enhancers, versus total number of products.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments".	SDG 3 & 12
In Portugal and in Poland, to position the Companies as healthy ageing promoters, through democratising the access to Private Brand food products that meet internationally recognised nutritional and dietary needs for the 50+ age groups.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", section 2.2. "Quality and Diversity" and subchapter 7. "2021-2023 Commitments".	SDG 3, 10 & 12
Guarantee the absence of glucose and fructose syrup in Private Brand products in Poland until the end of 2021.	 Although defined until 2021, its non-compliance in 2021 led to its maintenance in 2022 and subsequent years until compliance. 84% (+12 p.p. versus 2021) of the total Private Brands references in Poland are glucose-fructose free. Bakery and Pastry with Biedronka's Private Brands label: 100%.	SDG 3 & 12
Ensuring the absence of annatto coloring in all Private Brand cheese products in Biedronka until the end of 2021.	 100% of the considered references were free of the annatto dye.	SDG 3 & 12
Symbology in Private Brand alcoholic beverages in Portugal and Poland: responsibility when driving, warning for pregnant women and caloric index	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", section 2.2. "Quality and Diversity".	SDG 3 & 12
Increase the number of locations with environmental certification to at least 60% of the total distribution centres and industrial units (fresh dough factory, central kitchens, soup factory and Terra Alegre dairy factory) by 2023.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments".	UNGC 8 SDG 7, 12 & 13
10% reduction in energy consumption (per thousand euros of sales) by 2023 compared to 2017.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3 "Respecting the Environment", section 3.3. "Fighting Climate Change" and subchapter 7. "2021-2023 Commitments".	UNGC 7 SDG 7, 12 & 13
Reduction in the volume of water collected in Distribution activities by 10% until 2023 (in megaliters per million euros of sales), compared to 2017.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3 "Respecting the Environment", section 3.3. "Fighting Climate Change" and subchapter 7. "2021-2023 Commitments".	UNGC 7 SDG 7, 12, 13 & 14
Reduce carbon emissions resulting from transporting goods to stores by 5% (in tonnes of CO ₂ e per thousand pallets transported), by 2023, compared to 2020.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change" and subchapter 7. "2021-2023 Commitments".	UNGC 7 SDG 7, 12 & 13

Description of Jerónimo Martins Indicator	Evidence	Other standards
Percentage of non-renewable energy consumed and produced		UNGC 7,8 & 9 SDG 7, 8, 12 & 13
Support at least one nature conservation project in each of the countries where we have operations and disclose its results annually.		UNGC 8 SDG 14, 15 & 17
Calculation of ecodesign projects savings in material and environmental benefits.		SDG 12 & 13
Ensure that at least 12% of the packaging in Private Brand products are included in the ecodesign project by 2023, comparing to the 2020 assortment.		SDG 12 & 13
Calculation of the amount of plastic in Private Brand packaging and other single-use plastics.		SDG 12 & 13
Increase the content of recycled plastic to 10% of the total amount of plastic packaging under our responsibility (Private Brand, service packaging, check-out bags and pallet wrapping film) by 2023.		SDG 12 & 13
Reduce by 5% by 2023, the specific consumption of plastic (measured in tonnes of plastic packaging per million euros of turnover), compared to 2018.		SDG 12 & 13
Reduce total virgin plastic in Private Brand packaging, service packaging, pallet wrapping film and carrier bags by 15%, compared to 2018.		SDG 12 & 13
Percentage of problematic components to be eliminated (e.g., PVC, EPS and XPS) from Private Brand plastic packaging.		SDG 12 & 13
Percentage of private label and perishable packaging that is 100% recyclable or reusable		SDG 12 & 13
Ensure an annual waste recovery rate of at least 85% of the volume of waste generated by 2023.		SDG 12 & 13
Food waste generated in Group operations (kg/t of product sold).		UNGC 7 SDG 2, 12 & 13
Limit food waste generated to 16.1kg per tonne of product sold by 2023.		
Guarantee that at least 80% of the Jerónimo Martins Group's purchases of food products are sourced from local suppliers.		UNGC 8 SDG 12 & 13
Increase sales of Private Brand and/or perishable products and packaging with sustainability certification to at least 7% of the total sales of these product categories by 2023.		UNGC 8 SDG 12 & 13
Carry out environmental audits to at least 20% of Private Brand and perishables suppliers, with a purchase volume greater than 1.1 million euros in the 2021-2023 period.		UNGC 8 SDG 12, 13 & 15
Carry out at least 40 environmental audits every year on service providers.		

Description of Jerónimo Martins Indicator	Evidence	Other standards
Calculation of the consumption of deforestation commodities (palm oil, soy, beef and paper/timber) in Private Brand products and perishables.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", subsection 4.3.1. "Fighting Deforestation" and subchapter 7. "2021-2023 Commitments".
For palm oil, and until 2023, continue to ensure 100% RSPO certification in Portugal and Poland. In Colombia, ensure compliance with the "Acuerdo de Voluntades para la Deforestación Cero en la Cadena de Palma en Colombia" (Voluntary Agreement for Zero Deforestation in the Colombian Palm Oil Chain) from the Colombian government.	✓	
For soy, and until 2023 reduce by 50% soy from unknown origins to 16% of total direct and indirect soy. Reduce soy from countries with risk of deforestation to 25% and/or ensure they are sustainably sourced (e.g., RTRS or ProTerra certified or other multi-stakeholder schemes that promote the preservation of ecosystems in the main production areas of this ingredient).	✓	
For paper/timber, and until 2023, ensure to achieve sustainable certification (e.g., FSC® or PEFC) in 80% of virgin fibres used in products and in 70% of virgin fibres used in our packaging, in cooperation with our suppliers.	✓	
For beef, and until 2023, reduce unknown origins to 2.5% of total beef purchases. If sourcing from Brazil, engage with suppliers to ensure the adoption of deforestation policies and actions.	✓	
Percentage of cage-free Private Brand fresh eggs.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", subsection 4.3.3. "Practices to Promote Animal Welfare". SDG 12
Percentage of eggs used as ingredients in Private Brand products from cage-free.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", subsection 4.3.3. "Practices to Promote Animal Welfare". SDG 12
Compliance to the Group's Sustainable Fishing Strategy.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", subsection 4.3.4. "Sustainable Fishing". SDG 12 & 14
Ensure the annual application of the Sustainable Agriculture Handbook in at least 70 new farms in Portugal and Poland, ensuring a minimum average sustainability index of 3.7 points (on a scale from 1 to 5, in which 5 is the maximum score) for farms with at least two assessments in the 2021-2023 period.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", subsection 4.3.2. "Promoting Sustainable Agricultural Practices". UNGC 7,8 & 9 SDG 12, 13, 14 & 15
Monitoring and disclosure of at least 70% (in value) of the social impacts resulting from the annual support offered by all Group Companies, according to the Business for Societal Impact (B4SI) model.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities", section 5.2. "Managing the Policy on Supporting Surrounding Communities" and subchapter 7. "2021-2023 Commitments". See channel "Responsibility", page "Supporting Surrounding Communities" on the website www.jeronimomartins.com . SDG 2, 3, 4, 10 & 17
In Poland, expand the food donations programme for local non-governmental organisations to 70% of stores.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities", section 5.3. "Direct Support" and subchapter 7. "2021-2023 Commitments". SDG 1, 2, 10 & 17

Description of Jerónimo Martins Indicator	Evidence	Other standards
Strengthen the involvement in social projects targeted to children, youngsters and elderly people from vulnerable environments in all countries where we have operations, focusing on aspects of health and healthy eating, aiming to directly impact one million people until 2023.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities". SDG 1, 2 & 3
Employee training on Hygiene and Food Safety.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", section 2.3. "Food Safety and Quality". SDG 3 & 12
On-the-job internships.	✓	In 2023, we held 651 internships in a real work context. SDG 8, 10 & 17
Young talent programmes.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live diversity". SDG 8 & 10
Promoted employees.	✓	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.4. "Strengthening the Individual Path". SDG 8 & 10
Internal mobility.	✓	---
Employees covered by training.	✓	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.3. "Preparing for the future". SDG 8 & 10
Investment in training.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.9. "Support Employees and their Families". SDG 1, 2, 3, 4, 8, 10 & 17
Internal Social Responsibility measures.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.9. "Support Employees and their Families". SDG 1, 2, 3, 4, 8, 10 & 17
Investment in Internal Social Responsibility measures.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.9. "Support Employees and their Families". SDG 1, 2, 3, 4, 8, 10 & 17
Human Resources policies.	✓	The Human Resources policies in force foster a culture of alignment between geographies, compliance with laws and regulations, justice and meritocracy, and sustainability in value creation, throughout the entire life cycle of the employee. In 2023, there were a total of 92 global and local policies aimed at employees. Global policies include: recruitment and selection, on-boarding, knowledge management, performance management, base salary, variable pay, among others. In terms of local policies, we highlight the following: Portugal - domestic violence intervention; human resources administration and payroll, among others; Poland - performance management, employee services, and trade union policy, among others; Colombia - on-boarding policy, performance management and recruitment and selection, among others. Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". UNGC 6 SDG 5, 8 & 10
Training in Human and Labour Rights policies and practices.	✓	The Group has developed training courses on this subject in the context of the Code of Conduct and the labour legislation applicable. Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". UNGC 1 & 2
Employee nationalities.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People". ---
Active generations.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People". ---
12-month employee retention.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People". ---
Average seniority of employees.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People". ---
Differentiation between the national minimum wage and the minimum monthly income.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.5. "Recognise with Fairness and Competitiveness". SDG 1 & 8
Investment in seniority bonuses.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.5. "Recognise with Fairness and Competitiveness". SDG 1 & 8

Description of Jerónimo Martins Indicator		Evidence	Other standards
Number of hours of occupational health and safety training.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.7. "Protecting with the Best Working Conditions".	SDG 3
Number of employees trained in Health and Safety at Work.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.7. "Protecting with the Best Working Conditions".	SDG 3
Management positions held by women.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity".	SDG 5 & 10
Entry-level positions held by women.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity".	SDG 5 & 10
Revenue-generating positions held by women.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity".	SDG 5 & 10
Promotions obtained by women.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity".	SDG 5 & 10
% Women in engineering and research and development (R&D) positions	✓	46.2%. Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity".	SDG 5 & 10
% Women in information technologies (IT) positions	✓	26.7%. Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity".	SDG 5 & 10
Number of people with disabilities.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.10. "Promote Inclusion".	SDG 10 & 17
Resolution mechanisms.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically".	---
Operations that have been subject to human rights reviews or impact assessments.		Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically".	UNGC 1
Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.		The contracts signed with new suppliers imply knowledge and adherence to the Jerónimo Martins Group's Code of Conduct for Suppliers Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with Suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers".	UNGC 1 & 2

Table 3 – Indicator reporting according to the Task Force on Climate-related Financial Disclosures (TCFD).

TCFD indicator	Description	Evidence
GOVERNANCE		
a)	Describe the Board's oversight of climate-related risks and opportunities.	✓ Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.1. "Managing climate-related risks and opportunities". 2023 CDP Climate: Question C1.1b.
b)	Describe management's role in assessing and managing climate-related risks and opportunities.	✓ Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.1. "Managing climate-related risks and opportunities". 2023 CDP Climate: Question C1.2.
STRATEGY		
a)	Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long-term.	✓ Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.1. "Managing climate-related risks and opportunities". 2023 CDP Climate: Question C2.1, 2.1a, 2.3, 2.3a, 2.4, 2.4a
b)	Describe the impact of climate-related risks and opportunities on the organisation's businesses strategy and financial planning.	✓ Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.1. "Managing climate-related risks and opportunities". 2023 CDP Climate: Question C2.2, 2.3, 2.3a, 2.4, 2.4a, 3.1, 3.2a, 3.3, 3.4.
c)	Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	✓ Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.1. "Managing climate-related risks and opportunities". 2023 CDP Climate: Question C3.2, 3.2a.













TCFD indicator	Description	Evidence
RISK MANAGEMENT		
a)	Describe the organisation's processes for identifying and assessing climate-related risks.	 Refer to chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organization and Corporate Governance", section C "Internal Organisation", subsection III - "Internal Control and Risk Management", 53.
b)	Describe the organisation's processes for managing climate-related risks.	 "Details and Description of the Major Economic, Financial and Legal Risks to which the Company is Exposed in Pursuing Its Business Activity" and chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change".
c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	 2023 CDP Climate: Question C2.1, 2.1a, 2.2, 2.2a.
METRICS AND TARGETS		
a)	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.1. "Managing climate-related risks and opportunities". 2023 CDP Climate: Question C4.2, 4.2b.
b)	Disclose scope 1, scope 2, and, if appropriate, scope 3 GHG emissions, and the related risks.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.1. "Managing climate-related risks and opportunities" and subsection 3.3.2. "Carbon Footprint". 2023 CDP Climate: Sections C4, C5, C6 and C7.
c)	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change" and subchapter 7. "2021-2023 Commitments". 2023 CDP Climate: Section C4.




Table 4 – Reporting indicators according to the Sustainability Accounting Standards Board (SASB).

SASB indicator	Description	Evidence	Other Standards
FB-FR-110a.1	Fleet fuel consumed, percentage renewable.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change".	UNGC 7 & 8 GRI 302-1 GRI 302-2 SDG 7, 8, 12 & 13
FB-FR-110b.1	Gross global scope 1 emissions from refrigerants.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change".	UNGC 7 & 8 GRI 305-1 SDG 3, 12, 13, 14 & 15
FB-FR-110b.2	Percentage of refrigerants consumed with zero ozone depleting potential.	 More than 99.9% of the refrigerant gas emissions have no ozone depletion potential. In 2023 it was verified the emission of 0.68kg of CFC-11 eq., associated with the use of hydrochlorofluorocarbons in air conditioning equipment in Colombia that are part of the fixed assets of acquired stores. These represent <0.1% of the total of this type of equipment used in the Group's Companies.	UNGC 7 & 8 GRI 305-6 SDG 3 & 12
FB-FR-130a.1	(1) Energy consumed, (2) percentage grid electricity, (3) percentage renewable.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change".	UNGC 7, 8 & 9 GRI 302-1 GRI 302-2 SDG 7, 8, 12 & 13
FB-FR-150a.1	Amount of food waste generated, percentage diverted from the waste stream.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4. "Promoting a Circular Economy" and subchapter 7. "2021-2023 Commitments".	SDG 2, 12 & 13
FB-FR-230a.2	Description of approach to identifying and addressing data security risks.	 Refer to chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", section B "Corporate Bodies and Committees", subsection II "Management and Supervision (Board of Directors)", 21. "Organisational Charts Concerning the Allocation of Powers Between the Various Corporate Boards, Committees and/or Departments Within the Company, Including Information on Delegating Powers, Particularly as Regards the Delegation of the Company's Daily Management", section C "Internal Organisation", subsection III "Internal Control and Risk Management", 53. "Details and Description of the Major Economic, Financial and Legal Risks to which the Company is Exposed in Pursuing Its Business Activity".	---

SASB indicator	Description	Evidence	Other Standards
FB-FR-250a.2	Number of recalls.		SDG 3 & 12 GRI 416-2
	Number of units recalled and percentage of units recalled that are Private Brand products.		
FB-FR-260a.2	Description of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers.		SDG 3 & 12 GRI 416-1
FB-FR-310a.2	Percentage of active workforce covered under collective bargaining agreements.		UNGC 3 GRI 2-30 SDG 8
FB-FR-430a.1	Revenue from products third-party certified to environmental or social sustainability sourcing standards.		SDG 12
FB-FR-430a.2	Percentage of revenue from eggs originated from a cage-free environment.		SDG 12 & 15 Not applicable.
	Percentage of revenue from pork produced without the use of gestation crates.	Not applicable.	
FB-FR-430a.3	Description of strategy to manage environmental and social risks within the supply chain, including animal welfare.		UNGC 7 GRI 3-3 SDG 12 & 15
FB-FR-430a.4	Discussion of strategies to reduce the environmental impact of packaging.		UNGC 7 & 8 GRI 3-3 GRI 301-1 SDG 8 & 12
FB-FR-000.A	Number of (1) retail locations and (2) distribution centers.		---
FB-FR-000.B	Total area of (1) retail space and (2) distribution centers.		---
FB-FR-000.C	Number of vehicles in commercial fleet.		---

Table 5 – Regulatory Technical Standards for the disclosure of sustainability information (SFDR-RTS).

SFDR-RTS indicators	Description	Evidence	Other Standards
Principal	Scope 1 GHG emissions.	✓	UNGC 7 & 8 GRI 305-1 SDG 3, 12, 13, 14 & 15
Principal	Scope 2 GHG emissions.	✓	UNGC 7 & 8 GRI 305-2 SDG 3, 12, 13, 14 & 15
Principal	Scope 3 GHG emissions.	✓	UNGC 7 & 8 GRI 305-3 SDG 3, 12, 13, 14 & 15
Principal	Total GHG emissions.	✓	UNGC 8 & 9 GRI 305-4 GRI 305-5 SDG 13, 14 & 15
Principal	Share of non-renewable energy consumption and production.	✓	UNGC 7, 8 & 9 GRI 302-1 SDG 7, 8, 12 & 13
Principal	Energy consumption intensity per high impact climate sector.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change".
Principal	Activities negatively affecting biodiversity-sensitive areas.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2. "Preserving Biodiversity" and subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices".
Principal	Hazardous waste and radioactive waste ratio.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4. "Promoting a Circular Economy", subsection 3.4.4. "Waste Management".
Principal	Unadjusted gender pay gap.	✓	We calculate the salary difference between women and men among the employees of the Jerónimo Martins Group, based on comparable realities. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Live Diversity".
Principal	Board gender diversity.	✓	Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section B "Corporate Bodies and Committees", subsection II "Management and Supervision (Board of Directors)".
Additional	Emissions of air pollutants.	✓	Quantities are released from the combustion of fossil fuels (on-site fuel use for equipment operation, emergency generators and heating, as well as light vehicle fleet): • NO _x = 210.1 tonnes (+50.4% compared to 2022, considering an update of the figures); • SO _x = 42.5 tonnes (+43.1% compared to 2022, considering an update of the figures).
Additional	Emissions of ozone-depleting substances.	✓	This aspect is not material. However, in 2023, we recorded an emission of 0.68kg of CFC-11 eq., associated to the use of hydrochlorofluorocarbons in air conditioning equipment in Colombia, which is part of the fixed assets of the acquired stores. These represent <0.1% of the total of this type of equipment used in the Group's Companies.
Additional	Carbon emission reduction initiatives.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change".
Additional	Breakdown of energy consumption by type of non-renewable sources of energy.	✓	Of the energy used by the operations of the Jerónimo Martins Group's Companies, 62% comes from non-renewable sources. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.3. "Water and Energy Consumption Management".
Additional	Water usage and recycling.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.3. "Water and Energy Consumption Management".
Additional	Water management policies.	✓	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.3. "Water and Energy Consumption Management".

SFDR-RTS indicators	Description	Evidence	Other Standards
Additional	Exposure to areas of high water stress.	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.3. "Water and Energy Consumption Management".	UNGC 7 & 8 SDG 6 & 12
Additional	Sustainable oceans/seas practices.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4. "Promoting a Circular Economy" and subchapter 4 "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", subsection 4.3.4. "Sustainable Fishing".	UNGC 7 & 9
Additional	Non-recycled waste ratio.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4. "Promoting a Circular Economy", subsection 3.4.4. "Waste Management".	UNGC 8 GRI 306-2 SDG 3, 6, 11 & 12
Additional	Natural species and protected areas.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2. "Preserving Biodiversity" and subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices".	UNGC 8 SDG 6, 14 & 15
Additional	Deforestation.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting More Sustainable Production Practices", subsection 4.3.1. "Fighting Deforestation" and subchapter 7. "2021-2023 Commitments".	UNGC 7
Additional	Workplace accident prevention policy.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.7. "Protect through the Best Work Conditions" and subsection 6.3.11. "Act Ethically".	UNGC 1 & 2 GRI 403-1 SDG 8
Additional	Rate of accidents.	 In 2023, around five thousand work-related injuries were recorded throughout the Group, 34 of which were of high consequence, corresponding to an increase of 4.8% and 7.0% in the respective index, compared to the previous year. As a result, the rate of reportable accidents stood at 23.29 and the rate of accidents with serious consequences at 0.16. The vast majority of the accidents are related to physical effort, inappropriate handling of equipment, risky behaviour, waste or wet floors and handling of cutting tools. Most accidents: <ul style="list-style-type: none"> • in Portugal led to trauma and contusions; • in Poland resulted in fractures or contusions of limbs, cuts and musculoskeletal overload; • in Colombia led to contusions, strains and sprains, light superficial burns and musculoskeletal overload. Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.7. "Protect through the Best Work Conditions".	GRI 403-8 GRI 403-9 GRI 412-1 SDG 3, 8 & 16
Additional	Number of days lost to injuries, accidents, fatalities or illness.	Although we do not report these indicators, information on occupational health and safety practices can be found in chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.7. "Protect through the Best Work Conditions". See also chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 commitments".	SDG 3, 8 & 16 GRI 403-8 GRI 403-9
Additional	Supplier Code of Conduct.	 See channel "Responsibility", page "Corporate Responsibility Publications" to consult the Code of Conduct and Code of Conduct for Suppliers on the website www.jeronimomartins.com	UNGC 2 & 10 SDG 3, 8 & 16 GRI 2-15 GRI 2-23 GRI 2-26 GRI 412-3
Additional	Grievance/complaints handling mechanism related to employee matters.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically".	UNGC 2, 3, 4, 5, 6 & 10
Additional	Whistleblower protection.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". Ethics Committee website (ethicscommittee.jeronimomartins.com , in four languages) and the Code of Conduct of Jerónimo Martins available in the "Responsibility" channel, page Corporate Responsibility Publications", on the website www.jeronimomartins.com .	UNGC 2, 3, 4, 5, 6 & 10

SFDR-RTS indicators	Description	Evidence	Other Standards
Additional	Incidents of discrimination.	There have been no confirmed incidents of discrimination within Jerónimo Martins Group. Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically".	UNGC 6 SDG 5 & 10 GRI 406-1
Additional	Excessive CEO pay ratio.	Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section D "Remuneration", subsection IV – "Remuneration Disclosure".	
Additional	Human rights policy.	 Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". See channel "Responsibility", page "Corporate Responsibility Publications" to consult the Code of Conduct Jerónimo Martins and Code of Conduct for Suppliers on the website www.jeronimomartins.com	UNGC 1 & 2
Additional	Due diligence process to identify, prevent and address adverse human rights impacts.	Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation", subsection III "Internal Control and Risk Management". For specific actions in this field see chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically" and subchapter 9. "The European Union's Taxonomy", section 9.4. "Alignment Analysis", subsection 9.4.2. "Minimum Safeguards".	UNGC 1 & 2 GRI 407-1 GRI 408-1 GRI 409-1 GRI 410-1 GRI 412-1 GRI 412-2 GRI 412-3 GRI 414-1 GRI 414-2 SDG 5, 8 & 16
Additional	Processes and measures to prevent trafficking in human beings.	 See Jerónimo Martins Code of Conduct, Supplier Code of Conduct and Sustainable Sourcing Policy in the "Responsibility" channel, "Corporate Responsibility Publications" page, on the website www.jeronimomartins.com .	UNGC 1 & 2
Additional	Operations and suppliers at significant risk of incidents of child labour.	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically".	UNGC 1, 2 & 5 GRI 408-1 GRI 410-1 GRI 412-1 GRI 412-2 GRI 412-3 GRI 414-1 GRI 414-2 SDG 8 & 16
Additional	Operations and suppliers at significant risk of incidents of forced or compulsory labour.	Refer to chapter 5 "Corporate Responsibility in Value Creation", subchapter 4 "Sourcing Responsibly", section 4.2. "Relationship with suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically".	UNGC 1-4 e 6 GRI 409-1 GRI 414-1 GRI 414-2 SDG 8 e 16
Additional	Anti-corruption and anti-bribery policies.	 Consult the Anti-Corruption Policy, the Plan for the Prevention of Risks of Corruption and Related Infractions and the Annual Report on the implementation of this plan in the "About Us" channel at www.jeronimomartins.com . Also see the Jerónimo Martins Code of Conduct and the Code of Conduct for Suppliers in the "Responsibility" channel, "Corporate Responsibility Publications" page at www.jeronimomartins.com . In addition, the Integrity Due Diligence Procedure, to be applied to third parties, was approved in 2023 as an autonomous internal procedure.	UNGC 10 GRI 205-1 GRI 205-2

Table 6 – Report template for disclosure of non-financial information by companies issuing securities admitted to trading on a regulated market.

CMVM indicator	Evidences	
PART 1 – INFORMATION ON ADOPTED POLICIES		
A. Introduction	1. Description of the Company's general policy regarding sustainability issues, indicating any changes to previously approved policy.	See chapter 4 "Corporate Governance" Part I "Information on Shareholder Structure, Organisation and Corporate Governance", section A "Shareholder Structure", B "Corporate Bodies and Committees" and C "Internal Organisation". For a summary of the Group's sustainability policies and actions undertaken in 2023, see chapter 5 "Corporate Responsibility in Value Creation" and subchapters 1. "Corporate Responsibility: Overview of the Year" to 6. "Being a Benchmark Employer". See also the "Responsibility" channel, dedicated pages for each pillar of action or the "Corporate Responsibility Publications" page for the full Group policies in force on our website: www.jeronimomartins.com .
	2. Description of non-financial information reporting methodology and reasons for its adoption, including any changes in relation to previous years and reasons, therefore.	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", and subchapter 10. "Tables of Indicators".
B. Corporate and Business Model	1. General description of the Company's/Group's business model and form of organisation, stating the main business areas and markets of operation (if possible, using organisational charts, graphs or functional diagrams).	See chapter 2 "Management Report – Creating Value and Growth" and chapter 4 "Corporate Governance".
C. Main Risk Factors	1. Identification of the main risks associated to the matters under report and arising from the Company's activities, products, services or business relations, including, where applicable and possible, supply and subcontracting chains.	Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation".
	2. Indication of how the Company identifies and manages these risks.	
	3. Explanation of the functional division, including governing bodies, commissions, committees, or departments responsible for risk identification and management/monitoring.	
	4. Express indication of any new and former risks identified by the Company regarding previous years.	
	5. Indication and brief description of the main opportunities identified by the Company regarding the matters in the report. Reference can be made to other parts or annexes of the Management Report or other disclosed document that identify business risks, allowing unrestricted analysis by investors and other stakeholders.	
D. Implemented Policies	Description of policies: i. environmental, ii. social and tax, iii. employees, gender equality, and non-discrimination, iv. human rights and v. anti-corruption and anti-bribery, including due diligence policies, and implementation outcomes, including related non-financial key performance indicators and year-over-year comparison.	See channel "Responsibility", dedicated pages for each pillar of action or page "Corporate Responsibility Publications" on www.jeronimomartins.com website to consult the Environmental Policy, Sustainable Sourcing Policy, Quality and Food Safety Policy, Nutrition Policy, Jerónimo Martins Code of Conduct, Code of Conduct for Suppliers, and Support Policy for Surrounding Communities. The Anti-Corruption Policy was approved in 2019 and the Plan for the Prevention of Risk of Corruption and Related Infractions (a document that identifies and classifies the main and potential risks of the company in terms of corruption, considering the probability of occurrence and the impact of the identified risks, and lists the prevention and mitigation measures that the company has adopted to minimize the probability of occurrence and the predictable impact in compliance with its regulatory compliance program) published in 2022, and the Annual Implementation Report for this plan in 2023, all available for consultation on the "About Us" channel at www.jeronimomartins.com . In addition, the Integrity Due Diligence Procedure, to be applied to third parties, was approved in 2023 as an autonomous internal procedure.

CMVM indicator		Evidences
		See "Investors" channel, "Corporate Governance" page, "Specialized Committees" subpage on the website www.jeronimomartins.com to consult specialized committees with responsibilities in these areas. See chapter 5 "Corporate Responsibility in Value Creation".
i. Environmental Policies	1. Description of the Company's strategic objectives and key actions to achieve those.	See chapter 5 "Corporate Responsibility in Value Creation" subchapter 3 "Respecting the Environment", 4. "Sourcing Responsibly" and 7. "2021-2023 Commitments":
	2. Description of the established key performance indicators.	i. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", subsection 3.3.3. "Water and Energy Consumption Management" and subchapter 7. "2021-2023 Commitments".
	3. Indication, on a year-over-year basis, of the degree to which these objectives were achieved, by reference to at least: i. Sustainable use of resources; ii. Pollution and climate change; iii. Circular economy and waste management; iv. Biodiversity protection.	ii. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change" and subchapter 7. "2021-2023 Commitments". iii. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3. "Fighting Climate Change", section 3.4. "Promoting a Circular Economy", subsection 3.4.4. "Waste Management" and subchapter 7. "2021-2023 Commitments". iv. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", subchapter 3.2. "Preserving Biodiversity", subchapter: 4. "Sourcing Responsibly", subsection 4.3. "Promoting Sustainable Production Practices" and 7. "2021-2023 Commitments".
ii. Social and Tax Policies	1. Description of the Company's strategic objectives and key actions to achieve those.	See chapter 2 "Management Report – Creating Value and Growth", 3 "Financial Statements" and 4 "Corporate Governance". See chapter 5 "Corporate Responsibility in Value Creation", subchapters 2. "Promoting Good Health through Food", 4. "Sourcing Responsibly", 5. "Supporting Surrounding Communities", 6. "Being a Benchmark Employer", 7. "2021-2023 Commitments" and 8. "2024-2026 commitments".
	2. Description of the established key performance indicators.	
	3. Indication, on a year-over-year basis, of the degree to which these objectives were achieved, by reference to at least: i. Company's commitment to the community; ii. Subcontracting and suppliers; iii. Consumers; iv. Responsible investment; v. Stakeholders; vi. Tax information.	i. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities" and subchapter 6. "Being a Benchmark Employer". ii. See Sustainable Sourcing Policy and Code of Conduct for Suppliers at www.jeronimomartins.com and chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly". iii. See Chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food". iv. See chapter 3 "Financial Statements" and chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of indicators", Table 1 - "Reporting indicators under the Global Reporting Initiative Standards", GRI indicators 201-1, 201-2, 203-1, 203-2, 204-1. v. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2 "Stakeholders survey and double materiality assessment". vi. See Chapter 3 "Financial Statements" and Chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of indicators", Table 1 - "Reporting indicators under the Global Reporting Initiative Standards", GRI indicator 201-4.

CMVM indicator	Evidences	
iii. Employees and gender equality and non-discrimination	1. Description of the Company's strategic objectives and key actions to achieve those.	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 commitments". See also the Gender Equality Plan 2022-2023 and 2023-2024, and the Climate Transition Plan, available on the website www.jeronimomartins.com .
	2. Description of the established key performance indicators.	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 commitments".
	3. Indication, on a year-over-year basis, of the degree to which these objectives were achieved, by reference to at least: <ul style="list-style-type: none"> i. Employment; ii. Work organisation; iii. Health and safety; iv. Social relations; v. Training; vi. Equality. 	<ul style="list-style-type: none"> i. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People". ii. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People", and section 6.3. "Our Intervention Areas", subsection 6.3.8. "Integrate Work and Personal Context". iii. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.7. "Protect through the Best Work Conditions" and subsection 6.3.8. "Integrate Work and Personal Context". iv. See Chapter 5. "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Act Ethically". v. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.3. "Prepare for the Future". vi. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", subchapter 6.3.2. "Live Diversity" and 6.3.11. "Act Ethically".
iv. Human rights	1. Description of the Company's strategic objectives and key actions to achieve those.	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 2. "Promoting Good Health through Food", subchapter 4. "Sourcing Responsibly", subchapter 6. "Being a Benchmark Employer", subchapter 7. "2021-2023 Commitments" subchapter 8. "2024-2026 commitments", subchapter 9. "The European Union's Taxonomy" and subchapter 10. "Tables of Indicators".
	2. Description of the established key performance indicators.	
	3. Indication, on a year-over-year basis, of the degree to which these objectives were achieved, by reference to at least: <ul style="list-style-type: none"> i. Due diligence procedures; ii. Measures to prevent the risk; Lawsuits. 	

CMVM indicator	Evidences
1. Corruption prevention	<p>Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section C. "Internal Organisation" and section E "Related Party Transactions". In addition, please refer to the "Responsibility" area, "Corporate Responsibility Publications" page to check the Jerónimo Martins Code of Conduct and the Code of Conduct for Suppliers, as well as the Anti-corruption Policy and the Prevention Plan of Risks of Corruption and Related Infractions, both of which are available for consultation in the "About Us" area at www.jeronimomartins.com.</p> <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "The European Union's Taxonomy", section 9.4. "Alignment Analysis", subsection 9.4.2. "Minimum Safeguards" and subchapter 10. "Tables of Indicators", GRI indicators 2-15, 205-1 and 205-2. The Integrity Due Diligence Procedure, to be applied to third parties, was also approved in 2023 as an autonomous internal procedure.</p>
2. Prevention of money laundering.	
3. Codes of ethics	
v. Fight against corruption and bribery attempts	<p>Refer to chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section B "Corporate Bodies and Committees", subsection II "Management and Supervision (Board of Directors)", 29. "Description of the Powers of Each of The Committees Established and a Summary of Activities Undertaken in Exercising Said Powers"; subsection III "Supervision - (Audit Committee)" and 30. "Details of the Supervisory Board (Audit Committee) Representing the Model Adopted"; section C – "Internal Organisation", subsection II – "Reporting of Irregularities", 49. "Reporting Means and Policy on the Reporting of Irregularities in the Company"; section D "Remuneration, subsection III - Remuneration Structure", 69. "Description of the Remuneration Policy of the Board of Directors and Supervisory Boards"; section E "Related Party Transactions", subsection I "Control Mechanisms and Procedures", 91. "A Description of the Procedures and Criteria Applicable to the Supervisory Body When Same Provides Preliminary Assessment of the Business Deals to be Carried Out Between the Company and the Holders of Qualifying Holdings or Entity-Relationships With the Former as Envisaged in Art. 20 of The Securities Code". Additionally refer to Part II "Corporate Governance Assessment", 2. "Analysis of Compliance with the Corporate Governance Code Implemented, table of recommendations", II.4. "Conflicts of interest" and II.5. Transactions with related parties. See chapter 5 "Corporate Responsibility in Value Creation", section 8.4. "Alignment Analysis", subchapter 9. "The European Union's Taxonomy", section 9.4 "Alignment Analysis", subsection 9.4.2. "Minimum Safeguards", and subchapter 10. "Tables of Indicators", GRI indicators 2-15, 205-1 and 205-2. Additionally, consult the Anti-Corruption Policy, the Plan for the Prevention of Risks of Corruption and Related Infractions (a document that identifies and classifies the company's main and potential risks in terms of corruption, considering the likelihood of occurrence and the impact of the risks identified, and lists the prevention and mitigation measures that the company has adopted to minimise the likelihood of occurrence and the foreseeable impact, in compliance with its regulatory compliance programme) published in 2022, as well as the Annual Implementation Report of the aforementioned plan, published in 2023, all documents available for consultation on the "About Us" channel at www.jeronimomartins.com.</p>
	<p>4. Management of conflicts of interest</p>


CMVM indicator	Evidences
PART 2 - INFORMATION ON STANDARDS/FOLLOWED GUIDELINES	
1. Identification of the standards/guidelines followed for reporting non-financial information.	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of indicators".
2. Identification of the scope and methodology for calculating indicators.	See chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of indicators".
3. Reasons for lack of application of a policy.	Not applicable.
4. Other information.	See chapter 3 "Financial Statements" and chapter 5 "Corporate Responsibility in Value Creation".

Table 7 – Reporting indicators according to the European Sustainability Reporting Standards (ESRS).

7.1. – Correspondence between ESRS topics and material topics resulting from the double materiality matrix

	ESRS Topic	Disclosure Requirements	Material Topic
Environment	E1 – Climate Change	GOV-3 SBM-3 IRO-1 E1-1 to E1-9	<ul style="list-style-type: none"> Climate change
	E5 – Resource Use and Circular Economy	IRO-1 E5-1 to E5-6	<ul style="list-style-type: none"> Food waste Packaging redesign for sustainable resource use
Social	S1 – Own workforce	SBM-2 and SBM-3 S1-1 to S1-8 S1-10 S1-13 S1-16	<ul style="list-style-type: none"> Compensation and benefits Employee learning and development
	S3 – Affected communities	SBM-2 and SBM-3 S3-1 to S3-5	<ul style="list-style-type: none"> Engagement and supporting local communities
	S4 – Consumers and end-users	SBM-2 and SBM-3 S4-1 to S4-5	<ul style="list-style-type: none"> Product affordability Product safety and quality standards Product and services innovation
Governance	G1 – Business conduct	GOV-1 IRO-1 G1-1 to G1-2 G1-6	<ul style="list-style-type: none"> Sustainable & responsible criteria in the supply chain Compensation and benefits

7.2. – ESRS Indicators




ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS 2 - General disclosures	Basis for preparation	ESRS 2 BP-1 - General basis for preparation of sustainability statements	 <p>See chapter 1 "The Jerónimo Martins Group", chapter 3 "Financial Statements" and chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance".</p> <p>In 2023, we carried out a review of the material aspects to be considered within the scope of our Corporate Responsibility strategy and reporting, in line with the requirements of the Global Reporting Initiative (GRI), in its GRI Standards version, and with the principles of double materiality laid down by the European Union. In total, the study involved more than 16,600 responses from nine different audiences in the three countries where we operate, as well as the Group's top management. As a result of this analysis, it was possible to identify 10 material topics available for consultation in chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholders survey and double materiality assessment".</p> <p>See also chapter 1 "The Jerónimo Martins Group" and chapter 3 "Financial Statements".</p>	GRI 2-2 GRI 3-1

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS 2 - General disclosures	Basis for preparation	ESRS 2 BP-2 - Disclosures in relation to specific circumstances	 <p>This report uses the time horizons defined in ESRS1. Where applicable, note is made of the use of metrics and estimates in preparing the calculation of certain indicators, as well as the source of the information used.</p> <p>For information on changes to sustainability data presented in previous periods see GRI 2-4, table 1 in this subchapter. For information on sustainability required by other legislation or based on sustainability standards and frameworks, see tables 1 to 6 in this subchapter and chapter 5 "Corporate Responsibility in Value Creation", subchapter 9 "European Union Taxonomy".</p> <p>The material topics and respective disclosure requirements are identified in Table 7.1. - "Correspondence between ESRS topics and material topics resulting from the double materiality matrix" of this subchapter, and the respective answers are referenced in this table.</p>	GRI 2-4 GRI 2-22 GRI 3-2 GRI 3-3
	Governance	ESRS 2 GOV-1 - The role of the administrative, management and supervisory bodies	 <p>See chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", sections A "Shareholder Structure", B "Governing Bodies and Committees" and C "Internal Organisation". See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year" and channel "Responsibility", page "Our Responsibility Strategy", subpage "Defining Our Priorities" on the website www.jeronimomartins.com.</p>	GRI 2-9 GRI 2-12 GRI 2-13 GRI 2-14 GRI 2-17 GRI 405-1
		ESRS 2 GOV-2 - Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	 <p>See chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", sections A "Shareholder Structure", B "Governing Bodies and Committees" and C "Internal Organisation". See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", and the "Responsibility" channel, page "Our Responsibility Strategy", subpage "Defining Our Priorities" on the website www.jeronimomartins.com.</p>	GRI 2-12 GRI 2-13 GRI 2-16 GRI 2-24
		ESRS 2 GOV-3 - Integration of sustainability-related performance in incentive schemes	 <p>See chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", section D "Remuneration".</p>	GRI 2-19 GRI 2-20
		ESRS 2 GOV-4 - Statement on due diligence	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy", section 9.4. "Alignment Analysis", subsection 9.4.2. "Minimum Safeguards". We also use an independent external verification process of limited reliability to ensure that both the reporting is consistent with the methodologies referred to and the reported figures are marked with the following symbol: </p>	
		ESRS 2 GOV-5 - Risk management and internal controls over sustainability reporting	 <p>The General Shareholders' Meeting is responsible for approving the Corporate Responsibility Report included in the Annual Report.</p> <p>In addition, the sustainability information is reported in accordance with the Global Reporting Initiative, the Task Force on Climate-related Financial Disclosures, the Sustainability Accounting Standards Board and the European Sustainability Reporting Standards. The information presented relates to our activities from 1 January 2023 to 31 December 2023 and, whenever possible and for comparative purposes, data is provided for the previous equivalent period. Explicit reference is made to the methodologies used, including where estimates or proxies are used. The Group also has information management systems for collecting and storing data used in sustainability reporting (e.g., water consumption, Private Brand ingredient lists, supplier audits). This information is collected on a quarterly and semi-annual basis (depending on the type of indicators) serving as support tools for monitoring sustainability reporting, as well as identifying opportunities for improvement. We will continue to strengthen our internal procedures over sustainability reporting.</p>	GRI 2-14

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS 2 - General disclosures	Strategy	ESRS 2 SBM-1 – Strategy, business model and value chain	✓ See chapter 5 "Corporate Responsibility in Value Creation", and the "Responsibility" channel, page "Our Responsibility Strategy", subpage "Defining Our Priorities" on the website www.jeronimomartins.com . See also GRI indicators 2-6, 2-7, 3-3- in Table 1 - "Indicators reporting according to the Global Reporting Initiative Standards." of this subchapter, as well as subchapter 8. "2024-2026 commitments" in this chapter.	GRI 2-6 GRI 2-7 GRI 2-22 GRI 3-3 GRI 201-1
		ESRS 2 SBM 2 – Interests and views of stakeholders	✓ S See chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", sections A "Shareholder Structure", B "Governing Bodies and Committees" and C "Internal Organisation". See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholders survey and double materiality assessment" and "Responsibility" channel, page "Our Responsibility Strategy", subpage "Defining Our Priorities" on the website www.jeronimomartins.com .	GRI 2-12 GRI 2-29
ESRS E1 - Climate change	Governance	ESRS 2 GOV-3* - Integration of sustainability-related performance in incentive schemes	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change".	GRI 2-19
	Strategy	E1-1* - Transition plan for climate change mitigation	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change". See Climate Transition Plan on the "Corporate Responsibility Publications" page on the website www.jeronimomartins.com	-
		ESRS 2 SBM-3* - Material impacts, risks and opportunities and their interaction with strategy and business model	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change". See also 2023 CDP Climate: Question C2 and Climate transition plan .	
	Impact, risk and opportunity management	ESRS 2 IRO-1* - Description of the processes to identify and assess material climate-related impacts, risks and opportunities	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change". See also 2023 CDP Climate: Question C4 and Climate transition plan .	-
		E1-2* - Policies related to climate change mitigation and adaptation	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change". See also 2023 CDP Climate: Question C4 and Climate transition plan .	GRI 3-3
		E1-3* - Actions and resources in relation to climate change policies	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change".	GRI 3-3 GRI 305-5
	Metrics and targets	E1-4* - Targets related to climate change mitigation and adaptation	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change" and subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 commitments", in the action pillar "Respecting the Environment".	GRI 3-3 GRI 305-1 GRI 305-2 GRI 305-3 GRI 305-5







ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards																																																					
ESRS E1 - Climate change	Metrics and targets	E1-5* - Energy consumption and mix	<div><div></div></div>	<table><tr><th>Intensity indicators</th><th>2023</th><th>2022</th><th>Δ 2023/2022</th></tr><tr><td>Total energy consumption (MWh)</td><td>2,223,932,671</td><td>2,090,461,893</td><td>+6.4%</td></tr><tr><td>Net revenue from activities in high climate impact sectors (million euros)</td><td>30,602</td><td>25,393</td><td>+20.5%</td></tr><tr><td>Total consumption (MWh/million euros of net revenue)</td><td>72,672</td><td>82,324</td><td>-11.7%</td></tr></table>	Intensity indicators	2023	2022	Δ 2023/2022	Total energy consumption (MWh)	2,223,932,671	2,090,461,893	+6.4%	Net revenue from activities in high climate impact sectors (million euros)	30,602	25,393	+20.5%	Total consumption (MWh/million euros of net revenue)	72,672	82,324	-11.7%	GRI 302-1 GRI 302-3																																				
				Intensity indicators	2023	2022	Δ 2023/2022																																																		
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ESRS E1 - Climate change	Metrics and targets	E1-6* - Gross Scopes 1, 2, 3 and Total GHG emissions	<div><div><div></div></div></div> <div>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. 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ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS E1 - Climate change	Metrics and targets	E1-7* - GHG removals and GHG mitigation projects financed through carbon credits	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change", subsection 3.3.2 "Carbon Footprint". Note: The Group Companies have not acquired carbon credits to offset their scope 1, 2 or 3 emissions, nor have they implemented removal or storage projects in their operations or value chain.	GRI 305
		E1-8* - Internal carbon pricing	 The use of an internal carbon price aims to promote the reduction of emissions related to fuel consumption, both in own operations (scope 1 emissions) and in the supply chain (scope 3 emissions), through energy efficiency and other low-carbon measures. Examples include: i) investing in fuel-efficient passenger vehicles for our own fleet; ii) integrating the fuel efficiency of freight vehicles as a criterion for selecting outsourced transport of goods between our distribution centres and more than 5,700 shops in Portugal, Poland and Colombia; iii) replacing fuel with natural gas. In addition to assessing the impact on fuel costs and emissions reductions, the use of the internal carbon price makes it possible to anticipate the impact of carbon tax legislation on the Group, both in direct operations and in outsourced activities, where fuel prices have an indirect impact on the Companies' costs. We apply a shadow price as an internal carbon price which is updated annually in line with the carbon tax updates in Portugal and Colombia. This is calculated on the basis of a weighted average of the price of carbon taxes in Portugal (€41.11/tCO ₂) and Colombia (€5.00/tCO ₂) in the reporting year. As the carbon tax in force in Poland is still very low (0.07 €/tCO ₂), it is not taken into account in our internal carbon price. The value of the internal carbon price in 2023 was 19.55 €/tCO ₂ . Scope 1 GHG emissions associated with fuel consumption were covered by the internal carbon price, 87,247 tCO ₂ e (36% of scope 1 GHG emissions) and scope 3 emissions associated with fuel and energy activities (22,471 tCO ₂ e) and upstream transportation and distribution (248,772 tCO ₂ e), corresponding to 1% of total scope 3 emissions.	
		E1-9* - Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment". The assessment of the risks and opportunities associated with climate change, where adaptation measures were not considered, led to the conclusion that there are no assets with physical material risk (acute or chronic), in the short-, medium- and long-term time horizons. In our own operations, the main risks identified are associated with the climate transition to a low-carbon economy, particularly in the use of natural refrigerants or gases with low global warming potential in our refrigeration systems. Even so, the transition risks identified are not material for the Group, and our investment plan includes the installation of refrigeration systems that use this type of cooling gas, as well as the installation of renewable production systems for self-consumption or the acquisition of renewable energy to power our operations in Portugal and Poland. With the mitigation measures implemented in 2022, in particular the investments in renewable energy and the use of natural or low global warming potential refrigerant gases, savings of 55 million euros per year are expected. With the adaptation measures implemented in 2022, in particular the investments in water efficiency, savings of 113,000 euros per year are expected. In our supply chain, the main risks identified are associated with the impact of extreme weather events (e.g., water shortages) on primary production. As for opportunities at this stage of the value chain, we have identified increased productivity in some origins or the choice of species that are more resilient, for example, to extreme heat. We are improving the quantification of the financial impact of risks and opportunities in primary production, collaborating with suppliers to identify mitigation and adaptation measures.	GRI 201-2

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS E2 – Pollution	Impact, risk and opportunity management	ESRS 2 IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment".	GRI 3-3
		E2-1 – Policies related to pollution	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment". See the "Responsibility" channel, pages dedicated to each pillar of action or the "Corporate Responsibility Publications" page on the website www.jeronimomartins.com to consult the Environmental Policy, Sustainable Sourcing Policy.	-
		E2-2 – Actions and resources related to pollution	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment".	GRI 3-3
	Metrics and targets	E2-3 – Targets related to pollution	✓ This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments" and 8. "2024-2026 commitments", in the action pillar "Respecting the Environment".	GRI 3-3 GRI 303-2
		E2-4 – Pollution of air, water and soil	✓ This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2. Preserving Biodiversity and 3.3. Fighting Climate Change.	GRI 2-27 GRI 305-7
		E2-5 – Substances of concern and substances of very high concern	✓ This topic has not been identified as a material topic. In any case, it is reported information in chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment".	-
		E2-6 – Anticipated financial effects from pollution-related impacts, risks and opportunities	✓ This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4.2 "Materials consumed and reduction initiatives". See also 2023 CDP Water: Question W10 .	-
ESRS E3 – Water and marine resources	Impact, risk and opportunity management	ESRS 2 IRO 1 - Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment".	GRI 303-1
		E3-1 – Policies related to water and marine resources	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment".	-
		E3-2 – Actions and resources related to water and marine resources	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment".	GRI 3-3 GRI 303-1
	Metrics and targets	E3-3 – Targets related to water and marine resources	✓ This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment".	GRI 3-3 GRI 303-1
		E3-4 – Water consumption	✓ This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", subsection 3.3. "Fighting Climate Change", subsection 3.3.3. "Managing Water and Energy Consumption". Total water consumption: 6,500,463 m³. Total water consumption in areas of high-water stress: 1,623,323 m³. Total water recycled: 2,386 m³. Total water stored: 0 m³. Water intensity: 212 m³/ million EUR turnover.	GRI 303-3 GRI 303-4 GRI 303-5




ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS E3 – Water and marine resources	Metrics and targets	E3-5 – Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	✓ This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change", subsection 3.3.1 "Managing Risks and Opportunities Associated with Climate Change" and subsection 3.3.3 "Managing Water and Energy Consumption". See also 2023 CDP Water: Question W10 .	
ESRS E4 – Biodiversity and ecosystems	Strategy	E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2 "Preserving Biodiversity".	GRI 3-3
		ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2 "Preserving Biodiversity".	GRI 304-1
	Impact, risk and opportunity management	ESRS 2 IRO-1- Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2 "Preserving Biodiversity".	GRI 304-1
		E4-2 – Policies related to biodiversity and ecosystems	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.1 Introduction.	-
		E4-3 – Actions and resources related to biodiversity and ecosystems	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2 "Preserving Biodiversity".	GRI 3-3 GRI 304-3
		E4-4 – Targets related to biodiversity and ecosystems	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 Commitments".	GRI 3-3
	Metrics and targets	E4-5 – Impact metrics related to biodiversity and ecosystems change	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2 "Preserving Biodiversity".	GRI 304-1 GRI 304-2 GRI 304-4
		E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	This topic was not identified as material, nonetheless it is partially reported. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.2 "Preserving Biodiversity".	-
ESRS E5 - Resource use and circular economy	Impact, risk and opportunity management	ESRS 2 IRO-1* – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	✓ See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4 "Promoting a Circular Economy", subsection 3.4.1 "Managing risks and opportunities associated with the circular economy". See also 2023 CDP Water: Question W10 . See also chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation", subsection III – "Internal Control and Risk Management", 53. "Details and Description of the Major Economic, Financial and Legal Risks to which the Company is Exposed in Pursuing Its Business Activity".	GRI 3-3 GRI 306-1
		E5-1* - Policies related to resource use and circular economy	✓ See the "Responsibility" channel, the pages dedicated to each pillar of activity or the "Corporate Responsibility Publications" page on the website www.jeronimomartins.com for the Environmental Policy , the Sustainable Sourcing Policy , and the Code of Conduct for Suppliers . See also 2023 CDP Water: Question W10 . See also chapter 4 "Corporate Governance", Part I – "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation", subsection III – "Internal Control and Risk Management", 53. "Details and Description of the Major Economic, Financial and Legal Risks to which the Company is Exposed in Pursuing Its Business Activity".	



ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards																															
ESRS E5 - Resource use and circular economy	Impact, risk and opportunity management	E5-2* - Actions and resources related to resource use and circular economy	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4 "Promoting a Circular Economy", subsection 3.4.1 "Managing risks and opportunities associated with the circular economy".	GRI 3-3 GRI 306-2																															
	Metrics and targets	E5-3* - Targets related to resource use and circular economy	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments" and subchapter 8. "Commitments 2024-2026" in action pillar "Respecting the environment".	GRI 3-3																															
		E5-4* - Resource inflows	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4 "Promoting a Circular Economy", subsection 3.4.1 "Materials Consumed and Reduction Initiatives" and 3.4.2 "Promoting the Sustainable Consumption of Materials". Total weight of materials: 520,096 t. Percentage of biological materials certified: 19% (paper certified (e.g., FSC®)). Total weight of recycled components: 220,311 t. Percentage of recycled components: 43.7%.	GRI 301-1 GRI 301-2 GRI 306-1																															
		E5-5* - Resource outflows	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4 "Promoting a Circular Economy", 3.4.4. "Waste Management". Total amount of hazardous and non-hazardous waste by type of destination. <table><tr><th>2023</th><th>Hazardous waste (tonnes)</th><th>Non-hazardous waste (tonnes)</th><th>Total (tonnes)</th></tr><tr><td>Preparation for reuse</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Recycling</td><td>337</td><td>443,152</td><td>443,489</td></tr><tr><td>Other recovery operations</td><td>9</td><td>63,261</td><td>63,270</td></tr><tr><td>Incineration</td><td>4</td><td>396</td><td>399</td></tr><tr><td>Landfill</td><td>5</td><td>80,109</td><td>80,113</td></tr><tr><td>Other disposal operations</td><td>40</td><td>5,752</td><td>5,792</td></tr><tr><td>Total</td><td>395</td><td>592,669</td><td>593,064</td></tr></table> Total amount of non-recycled waste: 86,304 t. Percentage of non-recycled waste: 14.6%. The Jerónimo Martins Group does not produce radioactive waste.	2023	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Total (tonnes)	Preparation for reuse	0	0	0	Recycling	337	443,152	443,489	Other recovery operations	9	63,261	63,270	Incineration	4	396	399	Landfill	5	80,109	80,113	Other disposal operations	40	5,752	5,792	Total	395	592,669	593,064
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E5-6* - Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.4 "Promoting a Circular Economy", subsection 3.4.1 "Managing risks and opportunities associated with the circular economy". The Group will take due diligence to fulfil the requirements of this indicator within the phase-in period stipulated.																																		
ESRS S1- Own workforce	Strategy	ESRS 2 SBM-2* – Interests and views of stakeholders	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1 "Corporate Responsibility: Overview of the Year", which describes the topics considered material by a group of stakeholders, who were consulted through surveys in the course of 2023, including the Group's employees. The exercise described determined a set of topics identified by employees as relevant, such as compensation and benefits, and employee training and development, and the Group has implemented, as a way of meeting their expectations, a publicly accessible policy (Code of Conduct, which describes the commitment to training, development and recognition), concrete actions that materialize this same policy and measure the impacts (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer"), objectives aimed at employees and reporting on their progress (see chapter 5 "Corporate Responsibility in Value Creation", subchapters 7. "2021-2023 Commitments" and 8. "2024-2026 commitments") and specific indicators (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of Indicators").																																



ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S1- Own workforce	Strategy	ESRS 2 SBM-2* – Interests and views of stakeholders	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1 "Corporate Responsibility: Overview of the Year", which describes the topics considered material by a group of stakeholders, who were consulted through surveys in the course of 2023, including the Group's employees. The exercise described determined a set of topics identified by employees as relevant, such as compensation and benefits, and employee training and development, and the Group has implemented, as a way of meeting their expectations, a publicly accessible policy (Code of Conduct, which describes the commitment to training, development and recognition), concrete actions that materialize this same policy and measure the impacts (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer"), objectives aimed at employees and reporting on their progress (see chapter 5 "Corporate Responsibility in Value Creation", subchapters 7. "2021-2023 Commitments" and 8. "2024-2026 commitments") and specific indicators (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of Indicators").	
		ESRS 2 SBM-3* – Material impacts, risks and opportunities and their interaction with strategy and business model	 Based on the responses obtained in this auscultation exercise and the consequent definition of double materiality, the list of risks, impacts and opportunities for assessing potential material topics was defined and correlated with the European Sustainability Reporting Standards. The analysis focused on the different stages of the Group's value chain and for the following time horizons: short, medium and long term. The impacts were also assessed as positive or negative and as current or potential. Risks and opportunities were classified according to their magnitude and probability of occurrence. This exercise was based on the Group's risk management system, and the Group's management was also involved. In this regard, the Group is guided by a Code of Conduct, available on the corporate website, which seeks to meet the expectations identified in this exercise by employees and reports its strategy and annual activities in chapter 5 "Corporate Responsibility in Value Creation", subchapters 6. "Being a Reference Employer", 7. "2021-2023 Commitments", 8. "2024-2026 commitments" and 10. "Tables of Indicators". The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I - "Information on Shareholder Structure, Organization and Corporate Governance", section C "Internal Organization", subsection III - "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Course of Business". In addition, chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy" contains section 9.4.2 "Minimum Safeguards" where the Group's positions on dimensions that may affect employees and on risk management can be consulted. As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.	GRI 3-3 GRI 408-1 GRI 409-1
	Impacts, risks and opportunities management	S1-1* – Policies related to own workforce	 See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Acting Ethically", and Jerónimo Martins Code of Conduct on the "Responsibility" channel, "Corporate Responsibility Publications" page, on the website www.jeronimomartins.com .	GRI 3-3 GRI 2-23 GRI 2-25 GRI 2-29 GRI 403-1 GRI 403-3 GRI 404-2




ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S1- Own workforce	Impacts, risks and opportunities management	S1-2* – Processes for engaging with own workers and workers' representatives about impacts	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1 "Corporate Responsibility: Overview of the Year", and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas ", subsection 6.3.11. "Acting Ethically".</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-12 GRI 2-29 GRI 2-30
		S1-3* – Processes to remediate negative impacts and channels for own workers to raise concerns	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas ", subsection 6.3.11. "Acting Ethically".</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-25
		S1-4* – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", subchapter 6. "Being a Benchmark Employer" and subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 commitments".</p> <p>See also the Gender Equality Plan 2023-2024, available on the website www.jeronimomartins.com</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-24 GRI 203-2
	Metrics and targets	S1-5* – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 commitments".</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3
		S1-6* – Characteristics of the undertaking's employees	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People" and subchapter 10 "Table of Indicators".</p>	GRI 2-7 GRI 2-8 GRI 401-1 GRI 405-1
		S1-7* — Characteristics of non-employee workers in the undertaking's own workforce	 <p>The Group has both employees and non-employees in its work force.</p> <p>Indicators for the latter include: the total number of employees registered in our internal systems, the number of employees covered by an occupational health and safety management system, the number of occupational accidents among these employees, and the number of employees with occupational diseases. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 10 "Table of Indicators".</p> <p>The Group will take due diligence to fulfil the requirements of this indicator within the phase-in period stipulated.</p>	GRI 2-8 GRI 202-1 GRI 403-8 GRI 403-9 GRI 403-10
		S1-8* – Collective bargaining coverage and social dialogue	 <p>In Portugal, only a residual number of employees are not covered by a collective labour agreement. In Poland and Colombia, where there are no collective bargaining instruments applicable to our companies, working conditions and the way in which the employment contract is executed are regulated by the respective legal systems (which regulate all these issues internally) and by the internal, local and global policies in force within our Group. Our internal policies are fully aligned with the best international labour practices, in particular with regard to the fundamental conventions of the International Labour Organisation. See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas ", subsection 6.3.11. "Acting Ethically".</p> <p>The Group will take due diligence to fulfil the requirements of this indicator within the phase-in period stipulated.</p>	GRI 2-30




ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards																																																		
ESRS S1-Own workforce	Metrics and targets	S1-9 — Diversity metrics	<div><div><div></div></div><div><p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.2. "Our People" and subsection 6.2.2 "Live Diversity".</p><table><tr><th colspan="5">Age groups</th></tr><tr><th><25</th><th>25-34</th><th>35-44</th><th>45-54</th><th>>55</th></tr><tr><td>16,936</td><td>41,827</td><td>42,553</td><td>25,087</td><td>7,897</td></tr><tr><td>12.6%</td><td>31.1%</td><td>31.7%</td><td>18.7%</td><td>5.9%</td></tr></table><table><tr><th rowspan="2"></th><th colspan="2">Genders</th><th rowspan="2">Total</th></tr><tr><th>Women</th><th>Men</th></tr><tr><td rowspan="2">Groups</td><td>101,960</td><td>32,340</td><td rowspan="2">134,300</td></tr><tr><td>75.9%</td><td>24.1%</td></tr><tr><td rowspan="2">Members of executive committees</td><td>20</td><td>51</td><td rowspan="2">71</td></tr><tr><td>28.2%</td><td>71.8%</td></tr><tr><td rowspan="2">Top and middle managers</td><td>1,727</td><td>1,584</td><td rowspan="2">3,311</td></tr><tr><td>52.2%</td><td>47.8%</td></tr><tr><td rowspan="2">Store, distribution centre and office employees</td><td>100,213</td><td>30,705</td><td rowspan="2">130,918</td></tr><tr><td>76.5%</td><td>23.5%</td></tr></table><p>The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p></div></div>	Age groups					<25	25-34	35-44	45-54	>55	16,936	41,827	42,553	25,087	7,897	12.6%	31.1%	31.7%	18.7%	5.9%		Genders		Total	Women	Men	Groups	101,960	32,340	134,300	75.9%	24.1%	Members of executive committees	20	51	71	28.2%	71.8%	Top and middle managers	1,727	1,584	3,311	52.2%	47.8%	Store, distribution centre and office employees	100,213	30,705	130,918	76.5%	23.5%	GRI 405-1
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S1-10* - Adequate wages	<div><div><div></div></div><div><p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3 "Our Intervention Areas", subsection 6.3.5 "Recognising with Fairness and Competitiveness".</p></div></div>	GRI 202-1																																																				
S1-11 – Social protection	<div><div><div></div></div><div><p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Acting Ethically" and subchapter 10. "Table of Indicators". All of the Group's employees in the three main geographies in which we operate (Portugal, Poland and Colombia) are covered by social protection, through public schemes against loss of income due to illness, unemployment from the moment the employee works for the company, accident at work, acquired disability, parental leave and retirement, except in the particular case of Colombia, where there is no legal minimum for the taking of parental leave by fathers (men) covered by public social protection schemes.</p></div></div>	GRI 401-2																																																				
S1-12 – Persons with disabilities	<div><div><div></div></div><div><p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.10. "Promoting Inclusion". In 2023, the Group had 1,693 people with disabilities, which represents 1.3% of the total workforce globally. Specifically in Portugal, this proportion is 2.4%.</p></div></div>	GRI 405-1																																																				
S1-13* – Training and skills development metrics	<div><div><div></div></div><div><p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Table of Indicators" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.4. "Empower the Individual Path" and subsection 6.3.2. "Prepare for the Future".</p></div></div>	GRI 404-1 GRI 404-3																																																				
S1-14 – Health and safety metrics	<div><div><div></div></div><div><p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Table of Indicators" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.7. "Protect through the Best Work Conditions"</p></div></div>	GRI 403-8 GRI 403-9 GRI 403-10																																																				


ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S1- Own workforce	Metrics and targets	S1-15 – Work-life balance metrics	 <p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.8. "Integrate Work and Personal Contexts" and subchapter 10. "Table of Indicators".</p> <p>Group will take due diligence to fulfil the requirements of this indicator within the phase-in period stipulated.</p>	GRI 401-3 GRI 403-6
		S1-16* – Compensation metrics (pay gap and total compensation)	<p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.2. "Living Diversity" and 6.3.5. "1.3.5. Recognise with Fairness and Competitiveness". See chapter 1 "The Jerónimo Martins Group", chapter 3 "Financial Statements" and chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance". With regard to the ratio between the highest individual remuneration and the median remuneration of its salaried employees, it is considered that the disclosure of the indicator is not applicable to the reality of the Jerónimo Martins Group, considering: i) its presence in different countries with weaker currencies than the euro (resulting in a lower average remuneration according to Purchasing Power Parity in these countries than in Portugal); ii) the fact that traditional food retail is labour-intensive and heavily dependent on low-skilled labour; iii) the fact that the indicator requires comparison between realities that are not comparable and where there is no measure of fairness (i. e. comparison of similar employee profiles in terms of level of responsibility, specialisation and strategic context, among others.</p>	GRI 2-21 GRI 405-2
		S1-17 – Incidents, complaints and severe human rights impact	 <p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 10 "Table of Indicators" and subchapter 6. "Being a Benchmark Employer", section 6.3. "Our Intervention Areas", subsection 6.3.11. "Acting Ethically".</p>	GRI 3-3 GRI 2-25 GRI 2-27 GRI 406-1
ESRS S2 – Workers in the value chain	Strategy	ESRS 2 SBM-2- Interests and views of stakeholders	 <p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 1 "Corporate Responsibility: Overview of the Year", which describes the topics considered material by a group of stakeholders, consulted through surveys during 2023, including the Group's suppliers and business partners. The exercise described determined sustainable & responsible criteria in the supply chain as a topic identified by this public as relevant, and the Group has implemented a policy and code of conduct, both of which are publicly accessible (Sustainable Sourcing Policy and Code of Conduct for Suppliers), as a way of meeting their expectations which describe the commitment to, among other things, the defence of human and labour rights), concrete actions that materialise these guidelines and measure their impact (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly"), objectives for suppliers and the reporting of their progress (see chapter 5 "Corporate Responsibility in Value Creation", subchapters 7. "2021-2023 Commitments" and 8. "2024-2026 commitments") and specific indicators (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of Indicators").</p>	



ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S2 – Workers in the value chain	Strategy	ESRS 2 SBM-3- Material impacts, risks and opportunities and their interaction with strategy and business model	 <p>This topic was not identified as a material topic (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 1 "Corporate Responsibility: Overview of the Year"). Nonetheless, based on the responses obtained in this consultation exercise and the consequent definition of double materiality, the list of risks, impacts and opportunities for assessing potential material topics was defined and the respective correlation with the European Sustainability Reporting Standards was made. The analysis focused on the different stages of the Group's value chain and for the following time horizons: short, medium and long term. Impacts were also assessed as positive or negative and as current or potential. Risks and opportunities were categorised according to their magnitude and likelihood of occurrence. This exercise was carried out based on the Group's risk management system, and the Group's management was also involved.</p> <p>In this regard, the Group is guided by a Sustainable Sourcing Policy and a Code of Conduct for Suppliers, available on the corporate website, seeking to meet the expectations identified in this exercise by suppliers and business partners, and reports on its strategy and annual activities throughout chapter 5 "Corporate Responsibility in Value Creation", subchapters 4. "Sourcing Responsibly", 7. "2021-2023 Commitments", 8. "2024-2026 commitments" and 10. "Tables of Indicators".</p> <p>The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation", subsection III - "Internal Control and Risk Management", 53. "Details and Description of the Major Economic, Financial and Legal Risks to which the Company is Exposed in Pursuing Its Business Activity". In addition, chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy" contains section 9.4.2 "Minimum Safeguards" where the Group's positions on dimensions that may, among other things, affect workers in the value chain, and on risk management can be consulted. As this is a new reporting requirement, the Group has not yet implemented all the policies, actions, and processes to fully respond to these demands. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 408-1
	Impact, risk and opportunity management	S2-1 – Policies related to value chain workers	 <p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in the corporate website www.jeronimomartins.com (containing the following policies that guide the conduct of the Jerónimo Martins Group and its Companies in the development of their activities: Jerónimo Martins Code of Conduct, Sustainable Sourcing Policy, and the Code of Conduct for Suppliers) and in chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with Suppliers", subsection 4.2.1. "Selection and Monitoring of Suppliers". In addition, chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy" contains section 9.4.2 "Minimum Safeguards" which are aligned with the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights, including the principles and rights established in the eight fundamental conventions identified in the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights.</p> <p>Regarding the consultation exercise and materiality analysis, see chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholder consultation and double materiality analysis", as well as the "Responsibility" channel, "Our Responsibility Strategy" page, "Stakeholder Engagement" subpage on the www.jeronimomartins.com website.</p>	GRI 3-3 GRI 2-23 GRI 2-24 GRI 2-25 GRI 2-29



ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S2 – Workers in the value chain	Impact, risk and opportunity management	S2-2 – Processes for engaging with value chain workers about impacts	 <p>This topic was not identified as a material topic. Nonetheless, we provide information on our actions in chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholders survey and double materiality assessment". See the "Responsibility" channel, "Our Responsibility Strategy" page, "Stakeholder Engagement" subpage on the www.jeronimomartins.com website. As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-12 GRI 2-29
		S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	 <p>This topic was not identified as a material topic. Nonetheless, and as a way of responding to the expectations and concerns of stakeholders, including suppliers and business partners, that employ workers in the value chain, there are mechanisms in place to facilitate the communication and resolution of potential negative impacts arising from our activity:</p> <ul style="list-style-type: none"> - the Ethics Committee, a specialised body that monitors, impartially and independently, the dissemination of and compliance with the Code of Conduct and Anti-Corruption Policy in Portugal, Poland and Colombia, thus managing risks effectively, in the light of the Whistleblowing Policy approved by the Company. This body publicises and provides a digital platform for confidentially, and anonymously if desired, reporting infractions. - the Ethics Offices, autonomous reporting channels in Portugal which, alongside the Ethics Committee, are responsible for receiving and following up on reports of any irregularities that violate European Union law, national law and the Code of Conduct. <p>In addition, the Group's social audits of suppliers, carried out since 2019, include a phase of interviews with employees, when they can raise their concerns freely and confidentially. Information on the audits carried out in 2023 can be found in chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2 "Relationship with Suppliers", subsection 4.2.1 "Selection and Monitoring of Suppliers". Also in this context, and in the case of primary producers where applicable, we use criteria that are inspired by the work carried out by the Sustainable Supply Chain Initiative of the Consumer Goods Forum, of which we are a member, and which include the protection of local and indigenous populations, namely through the following criteria: i) that suppliers demonstrate due access to the use of land and access to water, and in the event of any transfer of land ownership this has been preceded by consultation and free, prior and informed consent, and that in the event of any conflict over land ownership or access to water, the supplier demonstrates evidence that the necessary parties have been involved to resolve it; ii) that the supplier avoids, remedies or mitigates negative impacts that may result from its activities in protected areas and areas with high conservation value within or outside the boundaries of its production, which affect the survival of local or indigenous populations; and iii) that the supplier takes appropriate measures to maintain the quality and accessibility of surface or groundwater for local and/or indigenous populations. As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-25 GRI 2-29



ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S2 – Workers in the value chain	Impact, risk and opportunity management	S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	 <p>This topic was not identified as a material topic. Nonetheless, we are guided by our Sustainable Sourcing Policy, which explains, among other things, the need to enter into commercial relationships with organisations whose activities respect human, children's and/or workers' rights. To this end, we do our due diligence to get to know the reality of our suppliers, in order to detect early signs of possible abuses or non-compliance with the Code of Conduct for Suppliers. The latter document is included in commercial contracts, so that our partners also defend the labour rights of their own workers, namely in terms of health and safety conditions, non-discrimination, compliance with working hours, and the prohibition of any form of forced labour - including corporal punishment, harassment or bullying or any form of physical or moral coercion - and the use of child labour, as defined by the International Labour Organisation. Both documents are published at www.jeronimomartins.com. In addition, the social audits carried out on the Companies' suppliers use assessment criteria that include health and safety at work, emergency preparedness, contract terms, working hours and compliance with laws and regulations. For more information see chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2 "Relationship with Suppliers", subsection 4.2.1 "Selection and Monitoring of Suppliers". See also the steps taken by the Group in its supply chain to defend human and labour rights in subchapter 9. "European Union Taxonomy", section 9.4. "Alignment Analysis", subsection 9.4.2. "Minimum Safeguards". As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-24 GRI 2-25 GRI 203-2 GRI 204-1
	Metrics and targets	S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments" and subchapter 8. "2024-2026 commitments". As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these requirements. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3
ESRS S3 - Affected communities	Strategy	ESRS 2 SBM-2* – Interests and views of stakeholders	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1 "Corporate Responsibility: Overview of the Year", which describes the topics considered material by a group of stakeholders, consulted through surveys during the year 2023, including non-governmental organisations whose mission is social, environmental, cultural or of another nature in society and communities surrounding the Group's shops, distribution centres and other infrastructures, which are potentially affected - positively or negatively - and the consultation process that took place during the year. By "affected communities" we mean those that could be directly affected by the activities of our operations. The exercise described determined a set of topics for the mentioned communities, such as the involvement and support of local communities, with the Group having implemented, as a way of responding to their expectations, a publicly accessible policy (Policy for Supporting Surrounding Communities), concrete actions that materialise this same policy and measurement of the social impacts created/potentialised (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities" and on the Supporting Surrounding Communities page), objectives aimed at communities and reporting on their progress (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 7. "2021-2023 Commitments").</p>	



ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S3- Affected communities	Strategy	ESRS 2 SBM-3* Material impacts, risks and opportunities and their interaction with strategy and business model	 <p>Based on the responses obtained in this consultation exercise and the consequent definition of double materiality, the list of risks, impacts and opportunities for assessing potential material topics was defined and the respective correlation with the European Sustainability Reporting Standards was made. The analysis focused on the different stages of the Group's value chain and for the following time horizons: short, medium and long term. Impacts were also assessed as positive or negative and as current or potential. Risks and opportunities were categorised according to their magnitude and likelihood of occurrence. This exercise was carried out based on the Group's risk management system, and the Group's management was also involved. In this regard, the Group is guided by a Support for Surrounding Communities Policy, available on the corporate website, which seeks to meet the expectations identified in this exercise, and reports on its strategy and annual activities throughout chapter 5 "Corporate Responsibility in Value Creation", subchapters 5. "Supporting Surrounding Communities", 7. "2021-2023 Commitments", 8. "2024-2026 commitments" and 10. "Tables of Indicators". The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation", subsection III - "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Course of Business". In addition, chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy" contains section 9.4.2 "Minimum Safeguards" where the Group's positions on dimensions that may affect the communities already described and on risk management can be consulted. As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 413-2
	Impact, risk and opportunity management	S3-1* – Policies related to affected communities	 <p>See the Support for Surrounding Communities Policy (which contains clauses on the defence of human rights such as the fight against hunger and malnutrition and social exclusion) available on the corporate website, and whose application in concrete actions, which include mitigation of impacts and assumed commitments, can also be consulted in chapter 5 "Corporate Responsibility in Value Creation", subchapters 5. "Supporting Surrounding Communities", 7. "2021-2023 Commitments", 8. "2024-2026 commitments" and 10. "Tables of Indicators".</p>	GRI 3-3 GRI 2-23 GRI 2-25 GRI 2-29
		S3-2* — Processes for engaging with affected communities about impacts	 <p>As a way of engaging in dialogue and simultaneously responding to the expectations and concerns of stakeholders, including communities, there are mechanisms in place to facilitate the communication and resolution of potential negative impacts arising from our activity:</p> <ul style="list-style-type: none"> - the Ethics Committee, a specialised body that monitors, impartially and independently, the disclosure of and compliance with the Code of Conduct and the Anti-Corruption Policy in Portugal, Poland and Colombia, thus managing risks effectively, in light of the Whistleblowing Policy approved by the Company. This body publicises and provides a digital platform for confidentially, and anonymously if desired, reporting infractions; - the Ethics Centres, autonomous reporting channels in Portugal which, alongside the Ethics Committee, are responsible for receiving and following up on reports of any irregularities that violate European Union law, national law and the Code of Conduct. 	GRI 3-3 GRI 2-12 GRI 2-29



ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S3- Affected communities	Impact, risk and opportunity management	S3-2* — Processes for engaging with affected communities about impacts	 <p>In addition, the Group's companies try to identify the impact they have on the communities surrounding their infrastructures, using the criteria of the Business for Societal Impact (B4SI) methodology. On the basis of these criteria, and through questionnaires sent to the local organisations we support each year, we measure whether and how the desired social changes occur among the people and the benefits for the entities that materialise our support. The process of analysing the impact on the surrounding communities is the responsibility of the Jerónimo Martins Group's Corporate Communication and Responsibility department and is supported by the Companies. In addition, in terms of corporate support, monitoring visits are made to institutions with a co-operation agreement with the Group, in which the quality of the infrastructure and the service provided is checked. The report on the main community support indicators can be found in chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities", section 5.2 "Management of the Policy for Supporting Surrounding Communities", and on the corporate website, on the "Supporting Surrounding Communities" page, and is verified by an external and independent organisation.</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	
		S3-3* — Processes to remediate negative impacts and channels for affected communities to raise concerns	 <p>We also respect the rights of indigenous peoples, namely by complying with legal provisions in countries where their rights are specified and enshrined in order to protect their culture, language and traditions.</p> <p>The management of these issues and others relevant to the pursuit of the business, including the identification of risks, is the responsibility of various Functional Divisions which, in turn, support the functioning of the Management Bodies - such as the Board of Directors, Managing Director, General Meeting and Audit Committee - and Specialised Committees - such as the Executive Board, Corporate Governance and Corporate Responsibility Committee, Ethics Committee, Internal Control Committee and Remuneration Committee. Their powers and operation are described in chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", and in the "Investor" channel, "Corporate Governance" page on the corporate website at www.jeronimomartins.com.</p> <p>See also chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy" which contains section 9.4.2 "Minimum Safeguards" which summarises the processes implemented for the remediation of potential negative impacts on affected communities and the channels available for communication and remediation.</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-25





ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S3- Affected communities	Impact, risk and opportunity management	S3-4* — Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	 <p>The measure on the material impacts already described in the indicators ESRS 2 SBM-2* and ESRS 2 SBM-3*, regarding communities are described exhaustively throughout chapter 5 "Corporate Responsibility in Value Creation", subchapters 5. "Supporting surrounding communities", subchapters 7. "2021-2023 Commitments", 8. "2024-2026 commitments" and 10. "Tables of Indicators".</p> <p>The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I – "Information on Shareholder Structure, Organization and Corporate Governance", section C "Internal Organization", subsection III – "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Exercise of its Activity". Additionally, chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy" contains section 9.4.2 "Minimum Safeguards" where the Group's positions can be consulted regarding dimensions of interest to communities already described on risk management in affected communities and approaches to managing material risks and seeking material opportunities related to affected communities, as well as the effectiveness of these actions.</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-24 GRI 2-25 GRI 203-2 GRI 413-1
	Metrics and targets	S3-5* – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	 <p>The processes of involving communities in defining targets, monitoring their progress and identifying opportunities are carried out through the daily support provided by the Companies to thousands of organisations in society whose aim is to promote social inclusion by fighting hunger and malnutrition, among others, stakeholder consultation exercises (such as the one we carried out in 2023, described above) and the measurement of social impacts among the beneficiaries of the organisations supported through the Business for Societal Impact methodology (the main indicators of which are described in chapter 5 "Corporate Responsibility in Value Creation", subchapter 5. "Supporting Surrounding Communities", section 5.2. "Managing the Policy on Supporting Surrounding Communities", and on the corporate website, on the "Supporting Surrounding Communities" page, and are verified by an external and independent organisation).</p> <p>The goals relating to the management of material impacts identified by interested parties and described in the previous indicators can be found in chapter 5 "Corporate Responsibility in Value Creation", in subchapters 7. "2021-2023 Commitments" (with progress there described and on the corporate website) and 8. "2024-2026 commitments".</p> <p>The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I – "Information on Shareholder Structure, Organization and Corporate Governance", section C "Internal Organization", subsection III – "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Exercise of its Activity."</p>	GRI 3-3

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S4 - Consumers and end-users	Strategy	ESRS 2 SBM-2* – Interesses e pontos de vista das partes interessadas	 <p>See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", which describes the topics considered material by a group of interested parties, consulted through surveys during the year 2023, among which consumers, from all geographies where we operate, who are potentially affected – positively or negatively –, and the consultation process that took place during the year. By "consumers" we mean those who may be directly affected positively or negatively by the activities of our operations.</p> <p>The exercise described determined a set of topics for this audience, such as affordable products, product quality and safety standards, product and service innovation, and the Group has implemented public access policies covering internal management responsibility and that of its business partners as a way of meeting their expectations (Product Quality and Safety Policy, Nutritional Policy, Code of Conduct, Sustainable Sourcing Policy and Code of Conduct for Suppliers) and internal guidelines (Private Brand and Perishable Products Development Guidelines), concrete actions that materialise the policies and guidelines, and measurement of impacts created/enhanced (see chapter 5 "Corporate Responsibility in Value Creation", subchapters 2. "Promoting Good Health through Food", 4. "Sourcing Responsibly" and, in the context of programmes aimed at involving, supporting and raising awareness among consumers with a view to promoting healthy and sustainable food, subchapter 5. "Supporting Surrounding Communities"), in the objectives aimed at consumers (see chapter 5 "Corporate Responsibility in Value Creation", subchapters 7. "2021-2023 Commitments" and 8. "2024-2026 commitments") and also specific indicators (see chapter 5 "Corporate Responsibility in Value Creation", subchapter 10. "Tables of Indicators").</p>	
		ESRS 2 SBM-3* – Impactos, riscos e oportunidades materiais e a sua interação com a estratégia e o modelo de negócios	 <p>Based on the answers obtained, a list of risks, impacts and opportunities was defined to assess potential material topics and the respective correlation was made with the European Sustainability Reporting Standards. The analysis focused on the different stages of the Group's value chain and for the following time horizons: short, medium and long term. The impacts were also assessed as positive or negative and as current or potential. Risks and opportunities were classified according to their magnitude and probability of occurrence. This exercise was based on the Group's risk management system, and the Group's management was also involved. This exercise determined a set of topics relevant to this audience, such as affordable products, product quality and safety standards, and product and service innovation. The Group is guided by a Code of Conduct, a Code of Conduct for Suppliers, a Product Quality and Safety Policy, a Nutrition Policy and a Sustainable Sourcing Policy, all publicly accessible on the corporate website, which respond to the expectations identified in this exercise and reports on its strategy and annual activities throughout chapter 5 "Corporate Responsibility in Value Creation", subchapters 2. "Promoting Good Health through Food", 4. "Sourcing Responsibly" and 10. "Tables of Indicators". In addition, subchapters 7. "2021-2023 Commitments" and 8. "2024-2026 commitments" allow the Group to manage consumer concerns, including those with specific concerns or needs. The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I - "Information on Shareholder Structure, Organization and Corporate Governance", section C "Internal Organization", subsection III - "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Course of Business".</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to respond fully to these demands. The Group will take due diligence to comply with the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S4 - Consumers and end-users	Impact, risk and opportunity management	S4-1* – Policies related to consumers and end-users	 <p>See chapter 5 “Corporate Responsibility in Value Creation”, subchapter 2. “Promoting Good Health through Food”. See the following policies of the Jerónimo Martins Group and its Companies aimed at our consumers and products on the corporate website www.jeronimomartins.com: Jerónimo Martins Code of Conduct (which contains clauses on the defense of human, labor and consumer rights), Product Quality and Safety Policy (which contains the principles and practices associated with the defense of public health), Nutritional Policy (which establishes priorities in the development of products with healthier nutritional profiles that benefit consumers, including those with specific concerns or needs), Sustainable Sourcing Policy (which contains clauses about defending the quality and safety of products sold), and Code of Conduct for Suppliers (with clauses about production processes and product quality and safety). No changes were made to the above policies in 2023.</p>	GRI 2-23 GRI 2-25 GRI 2-29
		S4-2* – Processes for engaging with consumers and end-users about impacts	 <p>See chapter 5 “Corporate Responsibility in Value Creation”, subchapter 1. “Corporate Responsibility: Overview of the Year”, subchapter 2. “Promoting Good Health through Food” and subchapter 4. “Sourcing Responsibly”. As a way of responding to the expectations and concerns of interested parties, there are mechanisms that facilitate the communication and resolution of potential negative impacts arising from our activity:</p> <ul style="list-style-type: none"> • the Ethics Committee, a specialized body for monitoring, with impartiality and independence, the disclosure and compliance with the Code of Conduct and the Anti-Corruption Policy in Portugal, Poland and Colombia, thus managing risks effectively, in light of the Ethics Policy Communication of Irregularities approved by the Company. This body publicizes and provides a digital platform to, confidentially, and anonymously if desired, report infractions; • the Ethics Centres, autonomous reporting channels existing in Portugal which, together with the Ethics Committee, are responsible for ensuring the reception and follow-up of reports of any irregularities that violate European Union law, national law and the Code of Conduct; • the Customer Ombudsman's Office, created in 2005 with the aim of preserving consumer trust and satisfaction, mediates the relationship between customers and Companies, being independent and neutral, and its competencies and autonomous functioning in relation to customer service services. Each process sent is analyzed and the necessary steps taken, culminating in a non-binding opinion and recommendations for action to the Companies. For the three-year period 2022-2024, a new Group Customer Ombudsman was appointed. The resolution rate for total contacts in 2023 was 99%, with the level of satisfaction of customer responses being “Neutral” or “Positive” in 88% of cases. For more information on these and other indicators, consult the “Responsibility” channel, “Customer Ombudsman” page on the corporate website; • Customer Support Services, in all geographies, aimed at consumers. <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-12 GRI 2-29

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS S4 - Consumers and end-users	Impact, risk and opportunity management	S4-3* – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	 <p>The management of these issues and others relevant to the pursuit of the business, including the identification of risks, is the responsibility of various Functional Departments which, in turn, support the functioning of the Management Bodies - such as the Board of Directors, Managing Director, General Meeting and Audit Committee - and the Specialized Committees - such as the Executive Board, Corporate Governance and Corporate Responsibility Committee, Ethics Committee, Internal Control Committee and Remuneration Committee. Their powers and operation are described in Chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organization and Corporate Governance", and in the "Investor" channel, "Corporate Governance" page on the corporate website at www.jeronimomartins.com</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to fulfil the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-25
		S4-4* — Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end users, and effectiveness of those actions	 <p>The measures on the material impacts already described in the indicators ESRS 2 SBM-2* and ESRS 2 SBM-3*, regarding consumers are described exhaustively throughout chapter 5 "Corporate Responsibility in Value Creation", subchapters 2. "Promoting Good Health through Food", 4. "Sourcing Responsibly", and 10. "Tables of Indicators". Additionally, subchapters 7. "2021-2023 Commitments" and 8. "2024-2026 commitments" allow the Group to manage the concerns of these publics. The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I – "Information on Shareholder Structure, Organization and Corporate Governance", section C "Internal Organization", subsection III – "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Exercise of its Activity". Additionally, chapter 5 "Corporate Responsibility in Value Creation", subchapter 9. "European Union Taxonomy" contains section 9.4.2 "Minimum Safeguards" where the Group's positions can be consulted regarding dimensions of interest to publics already described, such as human and labor rights in own operations and supply chains and risk management in affected communities and approaches to managing material risks and seeking material opportunities related to affected communities, as well as the effectiveness of these actions.</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to comply with the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3 GRI 2-24 GRI 2-25 GRI 203-2
	Metrics and targets	S4-5* – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	 <p>The goals relating to the management of material impacts identified by interested parties and described in the previous indicators can be found in chapter 5 "Corporate Responsibility in Value Creation", in subchapters 7. "2021-2023 Commitments" (with progress there described and on the corporate website) and 8. "2024-2026 commitments". The risk management mechanisms are described in chapter 4. "Corporate Governance", Part I – "Information on Shareholder Structure, Organization and Corporate Governance", section C "Internal Organization", subsection III – "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Exercise of its Activity."</p> <p>As this is a new reporting requirement, the Group has not yet implemented all the policies, actions and processes to fully respond to these demands. The Group will take due diligence to comply with the requirements of this indicator, as far as possible, by the next reporting period.</p>	GRI 3-3

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS G1- Business Conduct	Governance	ESRS 2 GOV-1* – The role of the administrative, supervisory and management bodies	 See chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", sections A "Shareholder Structure", B "Governing Bodies and Committees" and C "Internal Organisation". See chapter 5 "Corporate Responsibility in Value Creation", subchapter 1. "Corporate Responsibility: Overview of the Year", section 1.2. "Stakeholders survey and double materiality assessment" and "Responsibility" channel, page "Our Responsibility Strategy", subpage "Defining Our Priorities" on the website www.jeronimomartins.com .	GRI 2-9 GRI 2-12
	Impact, risk and opportunity management	ESRS 2 IRO-1* – Description of the processes to identify and assess material impacts, risks and opportunities	 See chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance" and reporting indicators GRI 2-23 to GRI 2-26.	GRI 2-23 GRI 2-24 GRI 2-25 GRI 2-26
		G1-1* – Corporate culture and Business conduct policies and corporate culture	 Business conduct policies and corporate culture See the corporate website www.jeronimomartins.com for the following policies that guide the conduct of the Jerónimo Martins Group and its Companies in carrying out their activities: Jerónimo Martins Code of Conduct, Anti-Corruption Policy, Food Quality and Safety Policy, Nutritional Policy, Environmental Policy, Sustainable Sourcing Policy, Code of Conduct for Suppliers, and Support Policy for Surrounding Communities. We also have a Plan for the Prevention of Corruption and Related Offences (available under "Anti-Corruption Policy") and a Gender Equality Plan. See also indicators GRI 2-16, GRI 2-23 to 2-26, GRI 3-3, GRI 205-1 and GRI 205-2. Animal welfare policies See chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance" and chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.3. "Promoting more sustainable production practices", subsection 4.3.3. "Practices to promote animal welfare".	GRI 2-16 GRI 2-23 GRI 2-24 GRI 2-26 GRI 3-3 GRI 205-1 GRI 205-2
		G1-2* – Management of relationships with suppliers	 The way in which the Group Companies relate to their suppliers is described in chapter 4. "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", section B "Governing Bodies and Committees", Subsection II - "Management and Supervision (Board of Directors)", "21. Organisational Charts Relating to the Distribution of Powers Among the Company's Various Governing Bodies, Committees and/or Departments, Including Information on the Delegation of Powers, Particularly with Regard to the Delegation of the Company's Day-to-day Management", description of the "Commercial/Global Sourcing" Functional Department and in chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2 "Relationship with Suppliers". See also indicators GRI 204-1, GRI 308-1 and GRI 414-1. With regard to supplier payment policies, the Jerónimo Martins Group Companies comply with the requirements defined in the national legislation of the countries in which they have operations and also have specific programmes for smaller suppliers, as mentioned in chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with Suppliers", subsection 4.2.3. "Local Supplier Engagement". Additional information on risk and opportunity management is described in chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", section C "Internal Organisation", subsection III - "Internal Control and Risk Management", 53. "Identification and Description of the Main Types of Risks (Economic, Financial and Legal) to which the Company is Exposed in the Course of Business" and chapter 5 "Corporate Responsibility in Value Creation", subchapter 3. "Respecting the Environment", section 3.3 "Fighting Climate Change". See also GRI indicator 3-3.	GRI 3-3 GRI 204-1 GRI 308-1 GRI 414-1

ESRS Topic	Aspect	Disclosure requirement	Evidence	Other Standards
ESRS G1- Business Conduct	Impact, risk and opportunity management	G1-3 – Prevention and detection of corruption and briber	 This topic was not identified as material, nonetheless it is partially reported. See chapter 4 "Corporate Governance", Part I - "Information on Shareholder Structure, Organisation and Corporate Governance", sections A "Shareholder Structure", B "Governing Bodies and Committees", C "Internal Organisation" and section E "Related Party Transactions". See also indicators GRI 2-13, GRI 2-26, GRI 3-3, GRI 205-1 and GRI 205-2.	GRI 2-13 GRI 2-26 GRI 3-3 GRI 205-1 GRI 205-2
	Metrics and targets	G1-4 – Confirmed incidents of corruption or bribery	 This topic was not identified as material, nonetheless it is partially reported. For information on these matters, see the reports on GRI indicators 206-1, 307-1, 416-2, 417-2 and 417-3. We are improving our reporting processes in order to respond to socio-economic compliance indicators. See the Anti-Corruption Policy, the Plan for the Prevention of Risks of Corruption and Related Offences (a document that identifies and classifies the company's main and potential risks in terms of corruption, considering the likelihood of occurrence and the impact of the risks identified, and lists the prevention and mitigation measures that the company has adopted to minimise the likelihood of occurrence and the foreseeable impact, in compliance with its regulatory compliance programme) published in 2022, and the Annual Implementation Report for this plan, published in 2023, documents available for consultation on the "About Us" channel at www.jeronimomartins.com .	GRI 2-27 GRI 3-3
		G1-5 – Political influence and lobbying activities	 This topic was not identified as material. Nonetheless, Jerónimo Martins Group companies do not support political parties or their representatives, nor do they contribute financially to groups that may support party interests. See the "Responsibility" channel, "Corporate Responsibility Publications" page to consult the Code of Conduct on the website www.jeronimomartins.com .	GRI 2-9 GRI 3-3 GRI 415-1
		G1-6* – Payment practices	 The Companies of the Jerónimo Martins Group comply with the requirements defined in the national legislation of the countries in which they have operations and also have specific programmes for smaller suppliers, as mentioned in chapter 5 "Corporate Responsibility in Value Creation", subchapter 4. "Sourcing Responsibly", section 4.2. "Relationship with Suppliers", subsection. 4.2.3. "Local Supplier Engagement". We are also improving the reporting processes in order to respond to these indicators in an aggregated manner for the Group's Companies. In addition, see chapter 3 "Financial Statements", subchapter "Consolidated Financial Statements", 23. "Contingencies, contingent assets and contingent liabilities" for a description of the most significant litigation cases (worth more than five million euros) which were pending resolution and for which the Board of Directors, supported by the opinion of its lawyers and tax advisors, believes there are sufficient grounds to contest them in court.	

The "*" in the table: "7 - Reporting of indicators according to the European Sustainability Reporting Standards (ESRS)" refers to material requirements.

Table caption:



Indicator verified by an independent external third party.

The expression "UNGC X" refers to the [Principles of the UN Global Compact](#).

The expression "SDG X" refers to the [United Nations Sustainable Development Goals](#).



Independent Limited Assurance Report



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(Translation from the original Portuguese language. In case of doubt, the Portuguese version prevails)

Independent Limited Assurance Report

To the Board of Directors of
Jerónimo Martins, S.G.P.S., S.A.

Scope

We have been engaged by Jerónimo Martins, S.G.P.S., S.A. ("Jerónimo Martins") to perform a limited assurance engagement, as defined by International Standards on Assurance Engagements, to report on the disclosures identified in the subchapter "10. Tables of Indicators" of the chapter "5. Corporate Responsibility in Value Creation", as "indicator verified by an independent external third party", which include the sustainability information included in the Annual Report 2023 (the "Sustainability Information"), for the year ended 31 December 2023.

Criteria applied

Jerónimo Martins prepared the Sustainability Information in accordance with the sustainability reporting standards of the Global Reporting Initiative - GRI Standards, guidelines of the Sustainability Accounting Standards Boards (SASB), recommendations of the Task Force on Climate-Related Disclosures, technical standards of Regulation (EU) 2022/1288, internal guidelines considered for reporting performance indicators, and disclosure requirements of the European Sustainability Reporting Standards (ESRS) of the Delegated Regulation (EU) 2023/2772 (together the "Criteria").

Responsibilities of the Management

Jerónimo Martins' management is responsible for selecting the Criteria, and for preparing the Sustainability Information in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining an appropriate internal control system, maintaining adequate records and making estimates that are relevant to the preparation of the Sustainability Information, such that it is free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

Our responsibility is to examine the Sustainability Information prepared by Jerónimo Martins and to issue a limited assurance report based on the evidence obtained.

Our engagement was conducted in accordance with the International Standards for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information - ISAE 3000 (Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and other technical standards and recommendations issued by the Portuguese Institute of Statutory Auditors (*Ordem dos Revisores Oficiais de Contas*). These standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Sustainability Information is prepared in accordance with the Criteria.

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. In these circumstances, our independent review procedures comprised the following:

- ▶ Inquiries to management with the objective to understand the business context and the sustainability reporting process;
- ▶ Conducting interviews with personnel responsible for preparing the information in order to understand the processes for collecting, collating, reporting and validating of the Sustainability Information for the reporting period;

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Contribuinte N.º 505 988 283 - C. R. Comercial de Lisboa sob o mesmo número
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31 December 2023

- ▶ Conducting analytical review procedures to support the reasonableness of the data;
- ▶ Execution, on a sample basis, of tests to the calculations carried out, as well as tests to prove the quantitative and qualitative information included in the report;
- ▶ Verification of the conformity of the Sustainability Information with the results of our work and with the Criteria applied.

We consider that the evidence obtained is sufficient and appropriate to provide the basis for our conclusion.

Quality and Independence

EY also applies International Standard on Quality Management ISQM 1, which requires that we design, implement, and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We comply with the independence and other ethical requirements of the *Ordem dos Revisores Oficiais de Contas'* Code of ethics and of the International Code of Ethics for Professional Accountants (including international independence standards) (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Conclusion

Based on our work and evidence obtained, nothing has come to our attention that cause us to believe that the Sustainability Information, for the year ended 31 December 2023, has not been prepared, in all material respects, in accordance with the Criteria.

Lisbon, 12 March 2024

Ernst & Young Audit & Associados - SROC, S.A.
Sociedade de Revisores Oficiais de Contas
Represented by:

(signed)

Manuel Ladeiro de Carvalho Coelho da Mota - ROC nº 1410
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