

# GRI Index

## General Disclosures

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 2: General Disclosures 2021	The organisation and its reporting practices			
	2-1	Organisational details	<p>a. Report its legal name;</p> <p>b. Report its nature of ownership and legal form;</p> <p>c. Report the location of its headquarters;</p> <p>d. Report its countries of operation.</p>	<p>a. Greencore Group plc.</p> <p>b. Irish incorporated public limited company (plc) listed on the London Stock Exchange.</p> <p>c. Dublin, Ireland.</p> <p>d. United Kingdom and Ireland.</p>
	2-2	Entities included in the organisation's sustainability reporting	<p>a. List all its entities included in its sustainability reporting;</p> <p>b. If the organisation has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;</p> <p>c. If the organisation consists of multiple entities, explain the approach used for consolidating the information, including:</p> <p>i. Whether the approach involves adjustments to information for minority interests;</p> <p>ii. How the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities;</p> <p>iii. Whether and how the approach differs across the disclosures in this Standard and across material topics.</p>	<p>a. 100% ownership unless otherwise stated.</p> <p>All manufacturing sites are included within our sustainability metrics. These relate to:</p> <p>Greencore Foods Limited.</p> <p>Greencore Food to Go Limited.</p> <p>Greencore Grocery Limited.</p> <p>Greencore Prepared Meals Limited.</p> <p>Hazlewood Foods Limited.</p> <p>Trilby Trading Limited – is only included within our Scope 3 figures.</p> <p>b. The entities covered in our sustainability reporting are the trading companies in the Group. The holding companies and dormant companies in the Group are not included in the Sustainability Report. Whereas for financial reporting purposes, all entities in the Group including dormant and holding companies are consolidated.</p> <p>c. The entities in the Group are all ultimately owned by Greencore Group plc, therefore fully consolidated. There are no minority interests.</p> <p>Where an entity is disposed of, the results of that company will no longer be included going forward in the Group's results. However, results up to date of disposal are included as part of the Group's results.</p> <p>This approach is consistent with the Group's approach for financial reporting purposes.</p>
	2-3	Reporting period, frequency and contact point	<p>a. Specify the reporting period for, and the frequency of, its sustainability reporting;</p> <p>b. Specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;</p> <p>c. Report the publication date of the report or reported information;</p> <p>d. Specify the contact point for questions about the report or reported information.</p>	<p>a. Reporting period: October 2022-September 2023.</p> <p>Frequency: Annual.</p> <p>b. Our Financial and Sustainability reporting use the same reporting period i.e. October 2022-September 2023.</p> <p>c. Publication date: 28th November 2023.</p> <p>d. Head of Sustainability, Fran Haycock fran.haycock@greencore.com</p>
	2-4	Restatements of information	<p>a. Report restatements of information made from previous reporting periods and explain:</p> <p>i. The reasons for the restatements;</p> <p>ii. The effect of the restatements.</p>	<p>a. This year we have focused on improving our data quality across our sustainability portfolio by implementing our new Plan Ownership Model. This model has allocated the responsibility of sustainability data collection, reporting and auditing to individual business functions, improving data accuracy and accountability. Completing this transition has led to the recollection and restatement of the following key data metrics:</p> <p>Scope 3 intensity reduction – previously reported as -8% (total footprint reduction) in FY22, now reported as -2% (relative measure) in FY22. A human error was identified in last year's report and has now been resolved.</p> <p>Cage-free eggs – previously reported as 79% in FY22, now reported as 57% in FY22. An improvement in our data collection methods, and change in data ownership, led to this change reflecting improved accuracy and precision in reporting.</p> <p>Tonnage of animal protein – previously reported as 14,818 tonnes, now reported as 78,555 tonnes. Our previous figure only included beef, lamb and pork tonnages. We have now extended the scope of our reporting to include dairy, egg and poultry.</p> <p>Tonnage of plant protein – previously reported as 116 tonnes, now reported as 422 tonnes following a change of data ownership and associated correction of previous reporting.</p>
	2-5	External assurance	<p>a. Describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;</p> <p>b. If the organisation's sustainability reporting has been externally assured:</p> <p>i. Provide a link or reference to the external assurance report(s) or assurance statement(s);</p> <p>ii. Describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</p> <p>iii. Describe the relationship between the organisation and the assurance provider.</p>	<p>We have not undertaken external assurance of the statements and data within the Sustainability Report.</p>

# GRI Index

## General Disclosures

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 2: General Disclosures 2021	Activities and workers			
	2-6	Activities, value chain and other business relationships	<p>a. Report the sector(s) in which it is active;</p> <p>b. Describe its value chain, including:</p> <p>i. The organisation's activities, products, services, and markets served;</p> <p>ii. The organisation's supply chain;</p> <p>iii. The entities downstream from the organisation and their activities;</p> <p>c. Report other relevant business relationships;</p> <p>d. Describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.</p>	<p>a. Convenience food.</p> <p>i. We are a leading manufacturer of convenience food in the UK and our purpose is to make every day taste better. We have strong market positions in a range of categories including sandwiches, salads, sushi, chilled ready meals, chilled soups and sauces, chilled quiche, ambient sauces and pickles, and frozen Yorkshire puddings.</p> <p>ii. Greencore has contracts for supply of ingredients and packaging with a wide range of companies from small local specialists to global, large organisations. The majority of contract expenditure is with UK companies. Due to the nature of the markets we operate in, we procure a high proportion of our direct supplies from UK based manufacturers. However, we do purchase materials from across the world out of necessity, where local supply is not viable.</p> <p>iii. We supply food service, grocery and other retailers, including all of the major UK supermarkets.</p> <p>c. N/A.</p> <p>d. No significant changes compared to the previous reporting period.</p>
	2-7	Employees	<p>a. Report the total number of employees, and a breakdown of this total by gender and by region;</p> <p>b. Report the total number of:</p> <p>i. Permanent employees, and a breakdown by gender and by region;</p> <p>ii. Temporary employees, and a breakdown by gender and by region;</p> <p>iii. Non-guaranteed hours employees, and a breakdown by gender and by region;</p> <p>iv. Full-time employees, and a breakdown by gender and by region;</p> <p>v. Part-time employees, and a breakdown by gender and by region;</p> <p>c. Describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:</p> <p>i. In head count, full-time equivalent (FTE), or using another methodology;</p> <p>ii. At the end of the reporting period, as an average across the reporting period, or using another methodology;</p> <p>d. Report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;</p> <p>e. Describe significant fluctuations in the number of employees during the reporting period and between reporting periods.</p>	<p>a. Total employees = 13,602.</p> <p>b. Total number of permanent employees UK = 13,580. Total number of temporary employees UK = 0. Total number of permanent employees Ireland = 22. Total number of temporary employees Ireland = 0.</p> <p>i. Total number of permanent male employees = 8,282. Total number of permanent female employees = 5,316. Total number of permanent other employees = 4.</p> <p>ii. Total number of temporary male employees = 0. Total number of temporary female employees = 0. Total number of temporary other employees = 0.</p> <p>iii. Total number of non-guaranteed hours male employees = 0. Total number of non-guaranteed hours female employees = 0. Total number of non-guaranteed hours other employees = 0.</p> <p>iv. Total number of full-time male employees = 7,987. Total number of full-time female employees = 4,804. Total number of full-time other employees = 4.</p> <p>v. Total number of part-time male employees = 295. Total number of part-time female employees = 512. Total number of part-time other employees = 0.</p> <p>c. Data is collected in real time from our HRIS system and the numbers are reported on a monthly basis as part of our business reporting cadence.</p> <p>i. FTE headcount is reported.</p> <p>ii. FTE is reported as a snapshot at the end of the reporting period.</p> <p>d. FTE reported by site, function and business team.</p> <p>e. The only significant fluctuation in number of employees occurs during seasonal peak periods which are June-August and November-January.</p>
2-8	Workers who are not employees	<p>a. Report the total number of workers who are not employees and whose work is controlled by the organisation and describe:</p> <p>i. The most common types of worker and their contractual relationship with the organisation;</p> <p>ii. The type of work they perform;</p> <p>b. Describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:</p> <p>i. In head count, full-time equivalent (FTE), or using another methodology;</p> <p>ii. At the end of the reporting period, as an average across the reporting period, or using another methodology;</p> <p>c. Describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.</p>	<p>a. 1,386 FTE.</p> <p>i. Temporary agency workers employed through third-party labour providers.</p> <p>ii. Manufacturing and warehouse depot picking operation roles.</p> <p>b. Data is reported via the third-party labour providers.</p> <p>i. FTE headcount is reported.</p> <p>ii. FTE has been calculated using a total number of hours worked across the reporting period, converted into full-time equivalent.</p> <p>c. The only significant fluctuation in number of employees occurs during seasonal peak periods which are June-August and November-January.</p>	

# GRI Index

## General Disclosures

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 2: General Disclosures 2021	Governance			
	2-9	Governance structure and composition	<p>a. Describe its governance structure, including committees of the highest governance body;</p> <p>b. List the committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people;</p> <p>c. Describe the composition of the highest governance body and its committees by:</p> <p>i. Executive and non-executive members;</p> <p>ii. Independence;</p> <p>iii. Tenure of members on the governance body;</p> <p>iv. Number of other significant positions and commitments held by each member, and the nature of the commitments;</p> <p>v. Gender;</p> <p>vi. Under-represented social groups;</p> <p>vii. Competencies relevant to the impacts of the organisation;</p> <p>viii. Stakeholder representation.</p>	<p>a. The Group's governance structure consists of a:</p> <ul style="list-style-type: none"> <li>Board – made up of executive and independent non-executive directors.</li> <li>Audit and Risk Committee – made up of solely non-executive directors.</li> <li>Remuneration Committee – made up of solely non-executive directors.</li> <li>Nomination and Governance Committee – made up of solely non-executive directors.</li> <li>Sustainability Committee – made up of solely non-executive directors.</li> </ul> <p>b. Audit and Risk Committee; Remuneration Committee; and Sustainability Committee.</p> <p>Further details on the role of the Committees and the work undertaken by each Committee in the year under review can be found in our Annual Report on <a href="#">Pages 78-107</a>.</p> <p>i. The Board consists of eight non-executive directors and two executive directors, being the Chief Executive Officer (CEO) and the Chief Financial Officer (CFO).</p> <p>ii. Each of the non-executive directors is independent in character and judgement and free from any business or other relationship that could affect their judgement.</p> <p>iii. Three directors were appointed to the Board in FY23, four directors have been on the Board for less than five years, one director has been on the Board for five years and one director has been on the Board for 10 years.</p> <p>iv. Leslie Van de Walle is currently Chair of Euromoney Institutional Investor plc and is a non-executive director of HSBC UK Bank plc.</p> <p>v. There are four females and five males on the Board.</p> <p>vi. N/A</p> <p>vii. The Board comprises individuals from a varied range of backgrounds, each of whom brings independent judgement on a number of key issues for the Group, including strategy, performance, operations, food, manufacturing, culture, sustainability, health and safety, data analytics, leadership, ethics and regulation, diversity, finance, risk and IT.</p> <p>viii. Our Workforce Engagement Director has regular engagements with our people. Our Board Chair has regular engagements with shareholders and when required the Remuneration Committee Chair engages with shareholders. In addition, the Board and the relevant Committees receive regular updates from management in relation to investors, people, customers, suppliers and consumers.</p>
	2-10	Nomination and selection of the highest governance body	<p>a. Describe the nomination and selection processes for the highest governance body and its committees;</p> <p>b. Describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:</p> <p>i. Views of stakeholders (including shareholders);</p> <p>ii. Diversity;</p> <p>iii. Independence;</p> <p>iv. Competencies relevant to the impacts of the organisation.</p>	<p>a. Prior to making new appointments to the Board, a role profile is prepared on the basis of criteria laid down by the Nomination and Governance Committee. This is preceded by an evaluation of the skills, knowledge, experience and diversity on the Board as well as the anticipated time commitment for the role.</p> <p>b. An assessment of the skillset of the current members would be undertaken to identify any gaps in the competencies to support the Company's strategy and key priorities at that time. In addition, the Nomination and Governance Committee would review the views of stakeholders, diversity and independence.</p>
	2-11	Chair of the highest governance body	<p>a. Report whether the chair of the highest governance body is also a senior executive in the organisation;</p> <p>b. If the chair is also a senior executive, explain their function within the organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.</p>	<p>a. The Board Chair is non-executive.</p>
2-12	Role of the highest governance body in overseeing the management of impacts	<p>a. Describe the role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies and goals related to sustainable development;</p> <p>b. Describe the role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people, including:</p> <p>i. Whether and how the highest governance body engages with stakeholders to support these processes;</p> <p>ii. How the highest governance body considers the outcomes of these processes;</p> <p>c. Describe the role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review.</p>	<p>a. Greencore's corporate purpose and sustainability strategy are set by the Board. Our Board monitors our overall sustainability performance against our stated ambition and targets. The Board also reviews potential risks and opportunities associated with our sustainability strategy and monitors progress against our climate-related metrics. Our Chief Operating Officer is the executive member responsible for sustainability and provides executive sponsorship and leadership for the programme. The Group Sustainability Engagement Director (a non-executive director) is the Board's sustainability champion.</p> <p>The sustainability strategy set in 2020 was developed by the Group Sustainability team and subsequently approved by the Group Executive Team and the Board. Any changes to the sustainability strategy would follow the same process of review and approval, which could include the inclusion of new sustainability topics or changes to externally reported Key Performance Indicators (KPIs). Sustainability policies do not go to the Board for approval and are managed by the Management team. The annual Modern Slavery Statement does go to the Board for review and approval.</p> <p>b. Non-Executive Director, Helen Rose, is the Group Sustainability Engagement Director and is the Board's sustainability champion.</p> <p>Our Sustainability Engagement Director is the primary conduit between the Board and the business regarding the management of organisational impacts and has quarterly updates from the Group Chief Operating Officer and Head of Sustainability. The Sustainability Subcommittee of the Board (SusCo) non-executive directors also support the relevant executive directors via the twice yearly committee meetings.</p> <p>The SusCo reviews organisational impacts formally twice a year in May and November. Outside of these committee meetings, the board subcommittee are informed as relevant to do so.</p> <p>c. The effectiveness of organisational processes is the focus of the SusCo meetings. These processes are also reviewed as required by the full Board within scheduled Board meetings.</p>	

# GRI Index

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GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 2: General Disclosures 2021	2-13	<p>Delegation of responsibility for managing impacts</p>	<p>a. Describe how the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people, including:</p> <p>i. Whether it has appointed any senior executives with responsibility for the management of impacts;</p> <p>ii. Whether it has delegated responsibility for the management of impacts to other employees;</p> <p>b. Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment and people.</p>	<p>a. The Board has delegated responsibility to the Executive Team to manage the business' impact on the economy, environment and people. The Executive Team is led by the Chief Executive Officer (CEO) and consists of the Chief Operating Officer, Chief Commercial Officer, Chief People Officer, Chief Transformation and Strategy Officer and General Counsel and Company Secretary.</p> <p>i. Within this group, the Chief People Officer (CPO) has overall accountability for the sustainability strategy and within this, the Making with Care strategic pillar. The Chief Commercial Officer (CCO) is responsible for both Sourcing with Integrity and Feeding with Pride pillars. The CPO is also responsible for social topics such as Communities, Ethics and Human Rights.</p> <p>ii. The leadership of climate risk is jointly led between the Chief Operating Officer (COO) and the Director of Internal Audit and Risk. Responsibility for the management of impacts is delegated to the Sustainability team, led by the Head of Sustainability.</p> <p>b. The Board is updated twice per year following the SusCo meetings in May and November.</p>
	2-14	<p>Role of the highest governance body in sustainability reporting</p>	<p>a. Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organisation's material topics, and if so, describe the process for reviewing and approving the information;</p> <p>b. If the highest governance body is not responsible for reviewing and approving the reported information, including the organisation's material topics, explain the reason for this.</p>	<p>a. The Board is responsible for reviewing and approving reporting information. On occasions, a SusCo consisting of a select number of Board members will be established to review and approve reported information.</p>
	2-15	<p>Conflicts of interest</p>	<p>a. Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;</p> <p>b. Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:</p> <p>i. Cross-board membership;</p> <p>ii. Cross-shareholding with suppliers and other stakeholders;</p> <p>iii. Existence of controlling shareholders;</p> <p>iv. Related parties, their relationships, transactions and outstanding balances.</p>	<p>a. A Conflicts of Interest Policy is reviewed by the Board annually. Under the Board's formal Conflicts of Interest Policy, all directors have a duty to avoid a situation in which they have, or may have, a direct or indirect interest that conflicts, or possibly may conflict, with the interests of the Company while serving on the Board. Directors are not permitted to vote regarding their own conflicts, if any.</p> <p>Each director is requested to declare any conflicts of interest at the beginning of each Board and Committee meeting.</p>
	2-16	<p>Communication of critical concerns</p>	<p>a. Describe whether and how critical concerns are communicated to the highest governance body;</p> <p>b. Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.</p>	<p>a. The Audit and Risk Committee receive regular Whistleblowing Reports which outline the type of grievance, including critical concerns and resolution timeframe.</p> <p>b. No critical concerns were reported during the period.</p>
	2-17	<p>Collective knowledge of the highest governance body</p>	<p>a. Report measures taken to advance the collective knowledge, skills and experience of the highest governance body on sustainable development.</p>	<p>a. In FY23, the Board agreed terms of reference and established a formal SusCo. The SusCo was provided with a detailed insights briefing to support its understanding of the current and future sustainability landscape. The Chair of SusCo updates the Board following each meeting and, furthermore, the Board itself received updates during the year on current and future legislative developments, including relevant sustainability and reporting requirements. In FY24, SusCo will again meet and report to the wider Board on its activities and learnings, the Board will continue to receive updates regarding relevant legislation and reporting developments, and in addition, a bespoke sustainability upskilling session will be held for the Board to cover strategic environmental, social and governance (ESG) topics relevant to Greencore's sustainability strategy, climate risk and regulation.</p>
	2-18	<p>Evaluation of the performance of the highest governance body</p>	<p>a. Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organisation's impacts on the economy, environment, and people;</p> <p>b. Report whether the evaluations are independent or not, and the frequency of the evaluations;</p> <p>c. Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organisational practices.</p>	<p>a. The Board and each of its Committees undertake an annual evaluation. In FY21 an external evaluation was carried out by independent audit. In FY23 an internal evaluation was carried out. The evaluations assess the performance of the Board and the Committees on their role in overseeing the management of its stakeholders.</p> <p>b. An external independent evaluation is undertaken on a triennial basis. A non-independent internal evaluation is undertaken annually.</p> <p>c. Subsequent to each evaluation the results are shared with the Board who then agree on the key priorities and take aways from the results. In FY22 the Board agreed to focus on its strategic priorities, Board culture and succession planning for the Executive Team.</p>
	2-19	<p>Remuneration policies</p>	<p>a. Describe the remuneration policies for members of the highest governance body and senior executives, including:</p> <p>i. Fixed pay and variable pay;</p> <p>ii. Sign-on bonuses or recruitment incentive payments;</p> <p>iii. Termination payments;</p> <p>iv. Clawbacks;</p> <p>v. Retirement benefits;</p> <p>b. Describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment, and people.</p>	<p>a. The Remuneration Policy for executive directors and non-executive directors is approved on a triennial basis and was last approved at the 2023 Annual General Meeting. It can be found in the FY22 Directors Remuneration Report (DRR). The Policy is overseen by the Remuneration Committee, chaired by Linda Hickey. The DRR includes an Annual Report on Remuneration in the financial year being reported on, and on how the current policy will be implemented in the next financial year, which is subject to an advisory vote.</p> <p>b. The metrics for the executive directors long term incentive plan and short-term incentives are closely aligned with the Group's KPIs. In addition, 25% of the short-term incentive (Annual Bonus Plan) is assessed against the performance of the executive director's performance against its personal and strategic objectives. These are linked to the Group strategic priorities. The objectives and performance for our executive directors are laid out in the Annual Report. In FY22, for example, the Chief Financial Officer (CFO) objectives focused on issues that were demonstrably linked to the protection and creation of value and comprised seven categories aligned to short-term priorities and non-financial KPIs for the Group.</p>

# GRI Index General Disclosures

GRI Standard	Disclosure	Specific Disclosure	Greencore Response															
GRI 2: General Disclosures 2021	2-20	<p>Process to determine remuneration</p> <p>a. Describe the process for designing its remuneration policies and for determining remuneration, including:</p> <ul style="list-style-type: none"> <li>i. Whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;</li> <li>ii. How the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;</li> <li>iii. Whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organisation, its highest governance body and senior executives;</li> </ul> <p>b. Report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.</p>	<p>a. The Remuneration Committee oversees the process for designing remuneration policies and for determining remuneration and taking the views of stakeholders into consideration by reviewing regular reports on the external market, engaging with shareholders and receiving regular updates on the workforce remuneration structures. The Remuneration Committee has access to independent external consultants who would provide market guidance, benchmarking and advice on any remuneration topic required.</p> <p>b. The table below shows the voting outcome of the resolutions proposed at the 2023 AGM in relation to the FY22 Annual Report on Remuneration and the 2023 Remuneration Policy.</p> <table border="1"> <thead> <tr> <th>Resolution</th> <th>For</th> <th>Against</th> <th>Total votes cast</th> <th>Votes withheld</th> </tr> </thead> <tbody> <tr> <td>FY22 Annual Report on Remuneration</td> <td>96.43%</td> <td>3.57%</td> <td>308,078,767</td> <td>69,970</td> </tr> <tr> <td>2023 Remuneration Policy</td> <td>96.55%</td> <td>3.45%</td> <td>308,087,335</td> <td>61,402</td> </tr> </tbody> </table>	Resolution	For	Against	Total votes cast	Votes withheld	FY22 Annual Report on Remuneration	96.43%	3.57%	308,078,767	69,970	2023 Remuneration Policy	96.55%	3.45%	308,087,335	61,402
	Resolution	For	Against	Total votes cast	Votes withheld													
FY22 Annual Report on Remuneration	96.43%	3.57%	308,078,767	69,970														
2023 Remuneration Policy	96.55%	3.45%	308,087,335	61,402														
2-21	<p>Annual total compensation ratio</p> <p>a. Report the ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual);</p> <p>b. Report the ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual);</p> <p>c. Report contextual information necessary to understand the data and how the data has been compiled.</p>	<p>a. The ratio is 48:1.</p> <p>b. The ratio is 4.1:1.</p> <p>c. The colleagues used to calculate the pay ratios were identified using our 2023 gender pay gap data (Option B). The colleagues at the 25th, 50th and 75th percentiles were identified as at 5 April 2023 and their salary and total remuneration were calculated in respect of the 12 months ended 29 September 2023. This method is deemed the most appropriate methodology for the Group as it makes use of our gender pay data which provided a readily available and robust dataset. The Group is satisfied that these colleagues are representative of the relevant percentiles across the organisation, as they represent the large majority of our UK workforce receiving basic pay, overtime, holiday pay and employers' pension contributions.</p>																
Strategy, policies and practices																		
2-22	<p>Statement on sustainable development strategy</p> <p>a. Report a statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development.</p>	<p>See <a href="#">Page 2</a> of our Sustainability Report 2023.</p>																
2-23	<p>Policy commitments</p> <p>a. Describe its policy commitments for responsible business conduct, including:</p> <ul style="list-style-type: none"> <li>i. The authoritative intergovernmental instruments that the commitments reference;</li> <li>ii. Whether the commitments stipulate conducting due diligence;</li> <li>iii. Whether the commitments stipulate applying the precautionary principle;</li> <li>iv. Whether the commitments stipulate respecting human rights;</li> </ul> <p>b. Describe its specific policy commitment to respect human rights, including:</p> <ul style="list-style-type: none"> <li>i. The internationally recognised human rights that the commitment covers; the categories of stakeholders, including at-risk or vulnerable groups, that the organisation gives particular attention to in the commitment;</li> <li>c. Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;</li> <li>d. Report the level at which each of the policy commitments was approved within the organisation, including whether this is the most senior level;</li> <li>e. Report the extent to which the policy commitments apply to the organisation's activities and to its business relationships;</li> <li>f. Describe how the policy commitments are communicated to workers, business partners and other relevant parties.</li> </ul>	<p>a. At Greencore, we are committed to conducting our business with the highest level of honesty and integrity. The Code of Ethics and Business Conduct sets out the fundamental principles we rely on to carry out our day-to-day work.</p> <p>Our policy commitments reference the following:</p> <ul style="list-style-type: none"> <li>i. United Nations (UN), Protect, Respect and Remedy: a Framework for Business and Human Rights, 2008. International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, 1998.</li> <li>ii. Appropriate due diligence steps for key areas described in the Greencore Code of Ethics and Business Conduct.</li> <li>iii. We do not explicitly refer to the Precautionary Principle or approach in our risk management framework. We seek to contribute to society by generating profits responsibly, which ties in with our corporate value of being purpose-driven.</li> <li>iv. Our commitments stipulate respecting human rights, as outlined in our Greencore Human Rights Policy November 2022.</li> </ul> <p>b. We are fully committed to supporting employees and supply chain workers by complying with our legal human rights requirements as defined at national, European and international levels. We go beyond the existing legal framework to champion this issue to the best of our ability. We support the Ethical Trading Initiative (ETI) Base Code, which is founded on the conventions of the ILO, and is an internationally recognised code of labour practice that applies to our own business and the supply chains we choose to use. Specific areas we address: 1. Employment is freely chosen; 2. Freedom of association; 3. Working conditions are safe and hygienic; 4. Child labour shall not be used; 5. Living wages are paid; 6. Working hours are not excessive; 7. No discrimination is practised; 8. Regular employment is provided; and 9. No harsh or inhumane treatment is allowed. In addition, we prohibit the use of worker-paid recruitment fees.</p> <p>c. Code of Ethics and Business Conduct (publicly available <a href="#">here</a>). Greencore Human Rights Policy (publicly available <a href="#">here</a>). Modern Slavery Statement (publicly available <a href="#">here</a>).</p> <p>d. Our policy commitments are approved at the most senior level appropriate – Code of Business Ethics and Conduct by the CEO, Human Rights Policy by the cross functional Ethics Committee, Modern Slavery Statement by the CEO and CPO. Content and strategic direction is shared with the Board.</p> <p>e. The Policy commitments apply to our internal activities and to the supply chains from which we procure.</p> <p>f. The Policy commitments are shared with workers on induction and through ongoing training, with suppliers via policy documentation and collaborative programmes, and with our customers through detailed management meetings and strategic alignment and communication.</p>																
2-24	<p>Embedding policy commitments</p> <p>a. Describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:</p> <ul style="list-style-type: none"> <li>i. How it allocates responsibility to implement the commitments across different levels within the organisation;</li> <li>ii. How it integrates the commitments into organisational strategies, operational policies and operational procedures;</li> <li>iii. How it implements its commitments with and through its business relationships;</li> <li>iv. Training that the organisation provides on implementing the commitments.</li> </ul>	<ul style="list-style-type: none"> <li>a. i. Responsibility cascades from strategic policy commitments at Board and executive level to operational and tactical KPIs developed and monitored by our Sustainable Business Management Groups (SBMGs). Where relevant, these targets are then allocated to appropriate functions such as procurement, technical or operations for them to implement.</li> <li>ii. Commitments are integrated via departmental operating procedures and practices with monitoring of this process and reflexive data gathering via the relevant SBMG. These groups then modify operating practice if non-alignment with commitments becomes apparent, or if requirements change.</li> <li>iii. Commitments are implemented via formal policy cascade and progress review meetings with business partners that may face specific challenges e.g. high-risk supply chains for human rights issues or embedded soy for protein suppliers in the process of building their soy transition plans.</li> <li>iv. Training is provided at a range of levels with the organisation from the Board and executive with regular strategic upskilling or topic-specific training, to the practitioner level for implementing individual standards or practices at operational level. Training is both externally and internally provided as appropriate. Training practices are audited as part of many of the relevant third-party audits that we undergo through the year.</li> </ul>																

# GRI Index

## General Disclosures

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	<p>a. Describe its commitments to provide for or cooperate in the remediation of negative impacts that the organisation identifies it has caused or contributed to;</p> <p>b. Describe its approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in;</p> <p>c. Describe other processes by which the organisation provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;</p> <p>d. Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;</p> <p>e. Describe how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p>	<p>a. The Greencore Human Rights Policy and the Greencore Responsible Sourcing Code of Conduct describe our approach to remediation and our commitment to the ETI Base Code, our cooperative approach to remediation where relevant in supply chains is made explicit. We commit to providing appropriate access to remedy, compensation and justice for victims.</p> <p>Greencore's publicly available Environmental Policy Statement indicates that 'We are committed to keeping the environment clean; stopping pollution before it happens and always working on doing better for the planet'. We achieve this through the implementation of local and Group-level management systems, which provide the framework for identification of our negative environmental impacts, which we then address through management system procedures, training audits and controls.</p> <p>b. We use an anonymous external helpline as well as internal grievance procedures to remedy negative impacts when they occur. These apply to both staff and the communities we operate in. In order to monitor the effectiveness of these grievance mechanisms we gather employee feedback, predominantly in forums, surveys and through union stewards. When a grievance is raised, we open a case which is managed by a Greencore team member who is not directly associated with the issue. Along with an independent third-party, we individually assess each grievance.</p> <p>c. Greencore works with third parties and stakeholders to cooperate on potential remediation that may be required, seeking external guidance on best practice from our collaborative partners in Issara Institute and Food Network for Ethical Trade (FNET).</p> <p>Greencore has a process for identifying and addressing risk and through this process we identify potential or actual impacts of the business. Principal risks are addressed at the highest level in the organisation, to ensure that the necessary resources are made available, along with programmes of work to address them. This includes but is not limited to negative environmental impacts. Additionally, where a negative impact has been identified through audit or through an incident, or near miss, the business has processes to implement corrective action, as well as to share information to prevent the occurrence of similar negative impacts at other Greencore sites.</p> <p>d. Stakeholders are not currently involved in the design, review, operation or improvement of these mechanisms.</p> <p>e. Greencore reports back appropriate data to the Responsible Sourcing SBMG regarding human rights effectiveness of these mechanisms and this includes stakeholder feedback for high risk scenarios.</p>
	2-26	Mechanisms for seeking advice and raising concerns	<p>a. Describe the mechanisms for individuals to:</p> <p>i. Seek advice on implementing the organisation's policies and practices for responsible business conduct;</p> <p>ii. Raise concerns about the organisation's business conduct.</p>	<p>a. We want our employees, contractors, vendors, third parties and other stakeholders to feel comfortable about speaking up whenever they have a question or concern about our Code of Conduct, or if they see something that they feel is unethical, unsafe or otherwise wrong. Concerns and enquiries can be raised through multiple channels: with line managers or other senior leaders, supporting teams, including Human Resources, Legal and Compliance and through work councils.</p> <p>Concerns can also be raised anonymously via a dedicated hotline run independently by NAVEX Global. This hotline is operated 24/7, 365 days of the year. All internal stakeholders are encouraged to raise any, or any suspected, issues with their line managers. If this is not possible, for whatever reason, employees are encouraged to report issues to the Business Unit Director or the Group Head of Legal &amp; Compliance. As an alternative, if an individual (either internal or external) wishes to raise an issue outside of their channels, that person can use the independently run hotline.</p> <p>We remind our colleagues of the availability of the hotline in many of the policies and also by virtue of posters which are displayed at all sites and on the internal TV screens that act as message boards.</p>
	2-27	Compliance with laws and regulations	<p>a. Report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <p>i. Instances for which fines were incurred;</p> <p>ii. Instances for which non-monetary sanctions were incurred;</p> <p>b. Report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:</p> <p>i. Fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;</p> <p>ii. Fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;</p> <p>c. Describe the significant instances of non-compliance;</p> <p>d. Describe how it has determined significant instances of non-compliance.</p>	<p>a. None.</p> <p>b. None.</p> <p>c. None.</p> <p>d. Following GRI guidance, we have determined significant instances of non-compliance to mean those where restrictions, sanctions or fines are incurred. No instances of significant non-compliance have occurred in the reporting period.</p>

# GRI Index

## General Disclosures

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 2: General Disclosures 2021	2-28	Membership associations	<p>a. Report industry associations, other membership associations, and national or international advocacy organisations in which it participates in a significant role.</p> <p>a. Sedex is an online platform for sharing ethical trade information through supply chains. We use Sedex tools to drive our systems and actively engage with their development processes.</p> <p>FNET – we are Board members and active participants in a range of collaborative workstreams. This is an organisation to improve human rights in supply chains through a common approach.</p> <p>Association of Labour Providers (ALP) – we are associate members of the specialist trade association promoting good practice among labour agencies. Established at the instigation of the UK Government.</p> <p>Stronger Together – a multi-stakeholder business initiative to address modern slavery, working together to reduce exploitation.</p> <p>Gangmasters and Labour Abuse Authority (GLAA) – a non-departmental public body: "Working in partnership to protect vulnerable and exploited workers".</p> <p>Marine Stewardship Council (MSC) – we hold Group MSC certification for the nine of our manufacturing facilities that use fish. All sites also receive annual compliance audits as part of our internal governance process with a sample selected for surveillance by the certification body.</p> <p>Roundtable on Sustainable Palm Oil (RSPO) – we are members of RSPO and audited to ensure compliance.</p> <p>UK Soy Manifesto – we are signatories of the Manifesto and actively engage with their processes and management.</p> <p>Modern Slavery Intelligence Network (MSIN) – launched in 2020, Greencore is an active member of the MSIN, a collaboration between a group of leading companies in the UK food sector. The purpose of the MSIN is to develop and trial a structured intelligence sharing mechanism to enhance members ability to:</p> <ul style="list-style-type: none"> <li>• Protect workers from exploitation.</li> <li>• Prevent and disrupt worker exploitation in their supply chains.</li> <li>• Prepare systems against identified trends.</li> </ul>
	Stakeholder engagement		
	2-29	Approach to stakeholder engagement	<p>a. Describe its approach to engaging with stakeholders, including:</p> <p>i. The categories of stakeholders it engages with, and how they are identified;</p> <p>ii. the purpose of the stakeholder engagement;</p> <p>iii. How the organisation seeks to ensure meaningful engagement with stakeholders.</p>
2-30	Collective bargaining agreements	<p>a. Report the percentage of total employees covered by collective bargaining agreements;</p> <p>b. For employees not covered by collective bargaining agreements, report whether the organisation determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organisations.</p>	<p>a. 52% of total employees are covered by collective bargaining agreements.</p> <p>b. In sites where employees are not covered by collective agreement, terms and conditions of employment are set through taking into account local market rates and with consideration of collective bargaining agreements within unionised sites within the Company.</p> <p>Terms and conditions for all new weekly paid colleagues are aligned across the Group except for pay rates, which are set locally and in line with market rates and geographical differences.</p>

# GRI Index

## General Disclosures

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Material topics		
	3-1	<p>Process to determine material topics</p> <p>a. Describe the process it has followed to determine its material topics, including:</p> <p>i. How it has identified actual and potential, negative and positive impacts on the economy, environment and people, including impacts on their human rights, across its activities and business relationships;</p> <p>ii. How it has prioritised the impacts for reporting based on their significance;</p> <p>b. Specify the stakeholders and experts whose views have informed the process of determining its material topics.</p>	<p>a. Greencore undertook a materiality assessment during FY22, aligned to the double materiality approach:</p> <ul style="list-style-type: none"> <li>The external impact dimension evaluated Greencore's most significant impacts on the economy, environment, and people</li> <li>The business impact dimension considered the financial materiality to Greencore, evaluating issues that have the potential to significantly impact our financial condition, operating performance, risk profile or long term value.</li> </ul> <p>i. Actual and potential impacts were identified via horizon scanning research. This involved a review of industry reports, international standards and reporting requirements, customer priorities, peer benchmark and relevant legislation. Identified topics were grouped and prioritised by prominence in the research to establish a list of topics to be tested with stakeholders.</p> <p>ii. External impact was assessed by considering the combination of the severity of the impact and the likelihood of occurrence. Severity reflects how grave and widespread an impact would be, as well as how difficult it would be to remediate or put right. This approach draws from the well-established method for identifying and prioritising human rights impacts under the UN Guiding Principles on Business and Human Rights and aligns to the concept of "salience" – whereby the focus is placed on the risk of most severe harm, rather than on risk to the business.</p> <p>b. 43 stakeholders were engaged through a combination of surveys and interviews. The survey asked respondents for their perspectives on the severity and likelihood of Greencore's external impacts, as well as gathering feedback on any additional or emerging topics. We also held 18 deep-dive interviews with Subject Matter Experts (SMEs) to gather qualitative insight on the material topics and Greencore's performance and opportunity areas.</p>
3-2	<p>List of material topics</p> <p>a. List its material topics;</p> <p>b. Report changes to the list of material topics compared to the previous reporting period.</p>	<p>a. Climate and carbon</p> <ul style="list-style-type: none"> <li>Healthy and sustainable diets.</li> <li>Nature.</li> <li>Food safety.</li> <li>Waste and food waste.</li> <li>Employee health, safety and wellbeing.</li> <li>Human rights and labour rights.</li> <li>Plastic and packaging.</li> <li>Water.</li> </ul> <p>b. There has been no change since last year. We refreshed our materiality assessment in FY22 and updated the definitions of topics to achieve consistency in the size of groupings. This resulted in some minor changes to our list of material topics compared to FY21, however the overall coverage is broadly the same. Responsible sourcing and biodiversity are now covered under the broader topic of nature. Water has been added to the list of material topics, whilst business ethics has dropped below the materiality threshold, however this does not mean that Greencore does not consider this important.</p>	



# GRI Index

## Material Topics | 200 series (Economic topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Market presence		
	3-3	<p>Management of material topics</p> <p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> <li>i. Actions to prevent or mitigate potential negative impacts;</li> <li>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. Actions to manage actual and potential positive impacts;</li> </ul> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> <li>i. Processes used to track the effectiveness of the actions;</li> <li>ii. Goals, targets and indicators used to evaluate progress;</li> <li>iii. The effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</li> </ul> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>a. Greencore's key impact in relation to market presence is our effect on the labour market. We have positive impact through providing employment in the communities where we operate. However, we also acknowledge the use of temporary labour agencies whose staff are compensated at National Living Wage level can cause potential negative impacts, particularly for workers who are employed on zero hours contracts. This may directly affect their earning capacity unless managed closely and has a potential knock-on effect on the vitality of the communities they live in.</p> <p>b. While Greencore sets the rate of pay for temporary colleagues and is therefore directly responsible for the rate, the Agency Management team manage the working hours of their staff. Greencore is indirectly responsible for this as the requirement for flexible working means a minimum working week is not guaranteed. Greencore can influence this to a certain extent and does so through consistent ordering of flexible labour and a minimum hours target of circa 30 hours per agency colleague. This helps with retention; however third-party suppliers are responsible for the management of their own staff and the hours available for them to work.</p> <p>c. Moving forward into 2024 one of our main strategic pillars is centred around labour sustainability. It is imperative that Greencore has an employee value proposition that attracts, develops and retains colleagues. Greencore will endeavour to do this through reviewing its competitiveness on a local level and through offering career opportunities at all levels within the organisation.</p> <p>The Group People Plan and labour sustainability pillar are deeply integrated into our day-to-day operations across the whole business.</p> <p>The plans are supported by a policy structure focused on the development of Greencore colleagues. We have recently introduced a reward framework specifically relating to remuneration which is aligned to industry and local standard market rates. The introduction of this framework together with a career map has helped us to identify and grade each role within the business and identify key career paths functionally and cross functionally. All colleagues have access to learning and development opportunities aligned to their career choice and we actively promote from within.</p> <p>The Chief People Officer is responsible for this policy.</p> <p>d. After identifying the number of colleagues/temporary staff who are compensated in line with the National Living Wage (NLW), Greencore implemented a workstream to address this issue and move towards being an employer paying staff at Real Living Wage levels. Whilst it has been difficult to achieve the status of Real Living Wage Employer, we have introduced minimum rates of pay which are above the NLW. We have incentivised colleagues throughout the year, especially during peak periods of production and have worked hard in partnership with our third-party providers to offer permanent opportunities for our temporary colleagues.</p> <p>The labour sustainability pillar will continue to review and address how we manage employment within Greencore. The project spans recruitment to retirement with the fundamental objective of delivering a sustainable labour force to support business growth and the development of in-house talent.</p> <p>A reward and remuneration strategy is in place for all salaried positions as well as a generic contract of employment for all weekly paid colleagues. Pay scales for weekly colleagues are determined by local negotiations and sit in line with market rates. Agency colleagues are entitled to, and receive, the same pay and benefits as those of permanent Greencore colleagues. Flexibility is managed proactively, and with a view to delivering minimum guaranteed working hours to agency colleagues.</p> <p>e. We use an employee engagement process to provide a two-way feedback mechanism.</p> <p>On a monthly basis we measure the effectiveness of our actions through tracking colleague turnover figures by group, function and site. Together with insight gathered through exit interviews we use this data to set targets for improvement.</p> <p>Our pay rates are benchmarked against industry standards and local market rates. Our labour sustainability strategy is inclusive of future economic trends, and we use this information to set a framework which is industry and geographically competitive.</p> <p>We monitor and report on working hours for agency colleagues weekly and continually work towards consistent average working hours for these colleagues through regular shift patterns. Agency colleagues regularly transfer from temporary to permanent employment after 12 weeks service and subject to vacancy availability.</p> <p>We have a long term strategy to progress towards the Real Living Wage and have achieved this in some of our sites through the conversion of shift premiums into the base rate of pay. This brings additional benefits for premium working and pensionable pay for colleagues.</p> <p>f. We have positively engaged with our colleagues through an established colleague representation forum. The forum has been involved in key decision-making areas and has been a great way of supporting change and delivering key information back into the colleague base. In particular, the forum was a key communication channel during an organisation re-structure and the launch of our reward framework and career map.</p> <p>Feedback and engagement have been positive with colleagues and forum representatives. They feel that they have a "voice" within the business, have a channel for consultation on key activities, a mechanism for constructive feedback and are influential on key decision making. The forum is well established, and the representatives regularly engage with the wider population for counsel and with the Senior Management team for discussion.</p> <p>We will continue to engage with the colleague forum on a regular basis to help identify, support and drive the change required as a result of, and within the scope of our key colleague engagement goals.</p>
GRI 202: Market Presence 2016	202-1	<p>Ratios of standard entry level wage by gender compared to local minimum wage</p> <p>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</p> <p>b. When a significant proportion of other workers (excluding employees) performing the organisation's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p>c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.</p> <p>d. The definition used for 'significant locations of operation'.</p>	<p>a. Whilst it has been difficult to achieve the status of Real Living Wage Employer, we have introduced minimum rates of pay which are above the NLW/National Minimum Wage (NMW) and we continue to review these in line with industry standards and local market influences.</p> <p>Our current ratio of entry level wage to NMW is 1.01:1.</p> <p>b. Our temporary work provider pays above the NLW to its employees and the rates are equivalent to Greencore's rates for permanent employees for each particular role, at each site. Our lowest rate of pay is above the NMW level. We monitor payments through conducting regular in-house agency audits every six months. The audit scrutinises and validates the payroll payments made to colleagues to ensure that their payments match worked hours. We do this by auditing hours worked against the pay slips to ensure that the correct rate of pay has been applied and that NMW rates are maintained.</p> <p>c. The NMW applies at all significant locations of operation (i.e., it is not absent or variable between sites). All colleagues earn above NMW or NLW. NMW does not differ by gender or by site. Greencore pays the highest rate of NMW to colleagues regardless of age.</p> <p>d. By significant location we refer to all manufacturing sites, distribution depots and office locations.</p>

# GRI Index

## Material Topics | 200 series (Economic topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Anti-corruption		
	3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>

a. As a large-scale business with wide-ranging international supply chains and customer bases, we are aware of the risks of corruption. This includes practices such as bribery, facilitation payments, fraud, extortion, collusion, and/or money laundering; the offer or receipt of gifts/hospitality, loans, fees, rewards, or other advantages as an inducement to do something that is dishonest, illegal or represents a breach of trust. We are aware that corruption is broadly linked to negative impacts, such as poverty in transition economies, damage to the environment, abuse of human rights, abuse of democracy, misallocation of investments and undermining the rule of law.

We reinforce our views on the requirements for ethical behaviours through our Code of Ethics and Business Conduct which is available to read on our corporate website: [www.greencore.com](http://www.greencore.com).

b. While avoiding corruption in our internal operations is paramount, avoiding corruption within our supply chains is also vital: our responsibility does not end at the Greencore gates. We have controls in place with the aim of avoiding corruption throughout our business including, but not limited to, within our supply chain. These controls include having target contractual requirements in both our customer and supplier contracts which in turn include requirements to report relevant corrupt behaviours; and undertaking ethical audits of our suppliers. The Group's policies and behaviours related to corruption (including fraud) is overseen by the Board, with any material ethical issue brought to the attention of the Audit and Risk Committee as well as a dedicated update report being presented on an annual basis.

c. Upholding a high standard of business ethics is vital not just because it is the right thing to do but also for the purposes of ensuring compliance with all relevant laws and maintaining trust with our stakeholders (customers, suppliers and employees alike).

Greencore is committed to conducting its business with the highest level of honesty and integrity as borne out not just by the codes and policies we have in place (including, but not limited to, our external-facing Code of Ethics and Business Conduct; our Ethical Code and Employment Standards; and our Anti-Bribery and Corruption Policy Statement) but also by ensuring the requirements of these codes and policies are complied with by the business.

Greencore also has internal policies such as our Anti-Bribery and Corruption Policy and, separately, our Gifts and Hospitality Policy. Relevant Greencore colleagues must attend training on these policies and the rules, on a two-yearly basis.

We also have a Competition Law Compliance Manual which is communicated to our colleagues and is available to them on our Intranet as well our training programme which requires relevant colleagues to attend regular competition law training.

Our Code of Ethics and Business Conduct (the 'Code') sets out the fundamental principles we rely on at Greencore to carry out our day-to-day work. We do business in line with our Code, values and behaviours, policies and procedures relating to all aspects of ethical business, including bribery and corruption, supply chain standards, anti-competitive behaviour and revenue transparency.

Greencore is committed to zero incidents of corruption or anti-competitive behaviour, driven by robust policies and processes and embedding a culture of high standards of ethics. We expect to work only with business partners that share our commitment to work to these high standards and with the utmost integrity. We also expect our suppliers, customers, contractors and their employees to act in a way that is consistent with our ethical standards.

d. We ensure that all relevant colleagues attend anti-bribery and corruption, and separately, competition law training. Attendance at the training sessions is monitored.

We understand that our success is dependent on our compliance with the laws and regulations that apply to our business activities. We therefore do not tolerate any form of bribery or corruption not only because we have a legal duty to do so, but because it supports our commitment to conduct business ethically and honestly. All colleagues are strictly prohibited from either directly or indirectly offering, accepting, paying or soliciting bribes of any description. This prohibition includes any form of facilitation payment (or kickback). Colleagues must always be aware that decisions are only to be made which are in the best interests of the company and that conflicts of interest, if they arise, must therefore be reported and monitored. Colleagues are clear, through the training provided to all relevant personnel, that any decision which has been influenced by personal gain is forbidden.

Upholding our standards of ethical behaviour also extends to ensuring we do not engage in anti-competitive behaviour: collusion with potential competitors, with the purpose of limiting the effects of market competition. This can include fixing prices or coordinating bids, creating market or output restrictions, imposing geographic quotas, and allocating customers, suppliers, geographic areas, or product lines. Greencore is aware that this type of behaviour can erect barriers for entry to the sector within which we operate, or otherwise prevent competition, and can include unfair business practices, abuse of market position, cartels, anti-competitive mergers and price-fixing.

We are determined to uphold good practices. Being transparent in relation to the controls we put in place to prevent such behaviour is vital. We are committed to ensuring that we comply with all aspects of competition and anti-trust laws and our Competition Law Compliance Policy Statement sets out how we do this in practice. In particular, we strive to avoid any activity or practice that seeks to: fix or control pricing, credit terms, discounts or rebates; boycott certain customers or suppliers; limit the manufacture or sale of any product or service; and/or allocate contract, markets, customers or territories. We therefore do not engage in deceptive or unfair trade practices, and we aim to deal fairly and honestly with our suppliers and customers to sustain our competitive advantage through the provision of excellent products and services. Training is provided to relevant personnel to ensure continued success through ethical and fair trading.

e. The company has a Group Risk Senior Manager who, on a quarterly basis, coordinates and evaluates business risks. This process is designed to identify key risks or significant areas of concern which would include anti-bribery and corruption, competition law, etc., if relevant. In addition, the Internal Audit Function monitors all concerns raised either through internal processes, or through the independently run whistleblowing hotline which may identify concerns around fraud or corruption. In the event that any concern is raised which may involve these areas of misconduct, the Internal Audit team will allocate these for investigation by an independent investigating officer. Furthermore, training is provided to all relevant personnel whereby our business senior leaders ensure appropriate advantage personnel are identified for anti-bribery, corruption, competition law, anti-tax evasion and other compliance training. Every business and every function in the business is captured under these processes.

f. Greencore have an established programme of multi-stakeholder engagement to drive the ethical standards we require in our supply chains and within our own business. This includes a range of ethical inspection and audit options. In many cases our suppliers fund third party audits to the SMETA standard and share that data with us via Sedex. If we receive specific information of concern, either from whistleblowing or our intelligence networks then we can instigate site inspections by our internal SA8000 trained ethical auditor. We liaise closely with our retail customers to identify ethical risks and may conduct audits or investigations on behalf of them. Effectiveness can be demonstrated via evidence of compliance to the ETI Base Code and Greencore policy. For intelligence driven cases effectiveness is defined as a supportive, worker-focused resolution. Where appropriate we ensure that our activity is trauma-informed to reduce the risk of causing unintended harm.

# GRI Index

## Material Topics | 200 series (Economic topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 205: Anticorruption 2016	205-1	Operations assessed for risks related to corruption	<p>a. Total number and percentage of operations assessed for risks related to corruption.</p> <p>b. Significant risks related to corruption identified through the risk assessment.</p> <p>a. The Internal Audit and Risk Function have an annual risk-based audit plan which includes reviews across a wide range of key business processes. The overall scope of these reviews considers anti-bribery and corruption risks at the individual process level where relevant. In carrying out these reviews, Internal Audit will report upon any anti-bribery and corruption risks identified and agree actions with functional management to address/mitigate these risks.</p> <p>Furthermore, Greencore provides all employees and third parties with access to an independent and confidential whistleblowing line. These reports are monitored by the Internal Audit team (and, where necessary, the Group Head of Legal &amp; Compliance) to enable identification of any potential reports of fraud and/or corruption and will ensure that, if such reports are made, each will be appropriately investigated.</p> <p>b. No material breaches in policy have been identified during the work undertaken by the Internal Audit and Risk team during the reporting period.</p>
	205-3	Confirmed incidents of corruption and actions taken	<p>a. Total number and nature of confirmed incidents of corruption.</p> <p>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p>c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p>d. Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases.</p> <p>a. Due to Greencore's control processes, in FY23 there was only one confirmed incident of non-material fraud during the relevant period which was fully investigated and appropriate controls put in place following that investigation to close the risk gap. The resulting financial loss was insignificant. Greencore is confident that its internal controls are sufficiently robust to mitigate against the risk of significant corruption events.</p> <p>b. Zero. There is no evidence that points to any employee being involved in any incident of corruption during the relevant period.</p> <p>c. Zero.</p> <p>d. Zero.</p>
GRI 3: Material Topics 2021	Anti-competitive behaviour		
	3-3	Management of material topics	The description of management approach for GRI 206: Anti-competitive behaviour has been combined under GRI 205: Anticorruption.
GRI 206: Anti-competitive Behaviour 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	a. None.
GRI 3: Material Topics 2021	Tax		
	3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p> <p>a. We recognise that taxes are important sources of government revenue and are central to the fiscal policy and macroeconomic stability of countries. Greencore, like all organisations, has an obligation to comply with tax legislation, and a responsibility to our stakeholders to meet expectations of good tax practices.</p> <p>b. We ensure we uphold good practices in relation to tax, and this includes not facilitating others within our value chain to evade tax.</p> <p>c. Our Group tax strategy is overseen by the Greencore Group plc Board. This incorporates our Anti-Tax Evasion and Anti-Tax Evasion Facilitation Policy having particular regard to the anti-tax evasion laws introduced in the Criminal Finances Act and the Finance Act in 2016. The application of this policy is overseen by our Group Tax unit in consultation with the Group Secretariat and Legal department. Tax compliance is incorporated within the day-to-day work of Group Finance. Our Senior Group Tax Manager is directly responsible for tax and is supported by other members of the Finance team and external advisors. Our Senior Group Tax Manager reports on tax matters to our Group Financial Controller who, in turn, reports to our Chief Financial Officer (CFO). The tax strategy ensures that Greencore operates a responsible approach to the management of taxes in the jurisdictions in which it operates. Paying and collecting the right amount of taxes at the right time is an important part of the Group's role as a business and contribution to society and the tax strategy supports the Group's overall business strategy in that regard.</p> <p>Greencore considers tax governance and tax compliance to be important elements of its oversight and risk management systems, whilst recognising the need to protect shareholder value through making appropriately risk assessed decisions in all areas of taxation.</p> <p>d. As set out in our Code, we have appropriate policies and procedures in place to educate all relevant staff on their obligations in relation to anti-tax evasion.</p> <p>e. To manage and evaluate our approach to business ethics, our Internal Audit and Risk team carry out site visits to ascertain awareness of policies and procedures at site level. We ensure appropriate personnel are identified for anti-bribery, corruption, competition law, anti-tax evasion and other compliance training. Every function in the business is captured under these processes.</p>

# GRI Index

## Material Topics | 200 series (Economic topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 207: Tax 2019	207-1 Approach to tax	<p>a. A description of the approach to tax, including:</p> <p>i. Whether the organisation has a tax strategy and, if so, a link to this strategy if publicly available;</p> <p>ii. The governance body or executive-level position within the organisation that formally reviews and approves the tax strategy, and the frequency of this review;</p> <p>iii. The approach to regulatory compliance;</p> <p>iv. How the approach to tax is linked to the business and sustainable development strategies of the organisation.</p>	<p>a. i. Greencore Group plc has a publicly available tax strategy, published on the Group's <a href="#">external website</a>.</p> <p>ii. The Board of Directors formally reviews and approves the tax strategy on an annual basis.</p> <p>iii. The Group is open and transparent with tax authorities and is compliant with all regulatory authorities.</p> <p>iv. The Group's approach to tax is driven by commercial and economic activities undertaken by the Group.</p>
	207-2 Tax governance, control and risk management	<p>a. A description of the tax governance and control framework, including:</p> <p>i. The governance body or executive-level position within the organisation accountable for compliance with the tax strategy;</p> <p>ii. How the approach to tax is embedded within the organisation;</p> <p>iii. The approach to tax risks, including how risks are identified, managed, and monitored;</p> <p>iv. How compliance with the tax governance and control framework is evaluated.</p> <p>b. A description of the mechanisms to raise concerns about the organisation's business conduct and the organisation's integrity in relation to tax.</p> <p>c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).</p>	<p>a. i. Compliance with the tax strategy is ultimately the responsibility of the Greencore Group plc Board, with the CFO specifically responsible for taxation.</p> <p>ii. Periodic training is carried out for relevant individuals. Anti-tax evasion policies and procedures are available on the intranet for all employees and the Group tax strategy is publicly available on the external website.</p> <p>iii. Tax risks are identified and monitored both by the finance/tax function as part of the annual reporting process and by the Internal Controls and Compliance team as part of their review process.</p> <p>iv. Internal controls and compliance evaluate compliance as part of the annual review process which highlights any shortfalls in the control framework.</p> <p>b. Provision is made through an external provider to enable any colleague to raise concerns about any aspect of the organisation from either a business or personal perspective and this would extend to concerns around integrity in relation to tax. The route for 'whistleblowing' is well advertised on both the intranet and displayed on posters in prominent locations in various office/factory sites. Furthermore, the Anti-Tax Evasion Policy reinforces the ways in which concerns around tax integrity can be raised.</p> <p>c. The business follows best practice in terms of tax disclosures and seeks advice from external tax professionals to ensure the latest requirements are met. The Group has also benefited from a benchmarking exercise to compare disclosures made in the Group Financial Statements against those made by other listed groups.</p>
GRI 3: Material Topics 2021	Materials		
	3-3 Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>a. Packaging is necessary for food safety and quality, provides protection from potential damage, promotes the product in the fixture, offers convenience and can extend shelf life. While it plays an important role in reducing food waste, packaging also has a negative impact in relation to climate change and the negative impacts at its end of life due to regional constraints in kerbside collection and waste management.</p> <p>This makes packaging a unique challenge for Greencore. We must develop solutions that reduce the amount of packaging used and its potential impact on the environment, without compromising on food protection. We envision a future without waste, and this means not only increasing plastic recycling, but also identifying alternatives. We are acutely aware of the causes and consequences of the linear 'take-make-dispose' model and want to change it.</p> <p>We strive to make our packaging more circular and climate smart. That means exploring alternatives to fossil fuel-based materials like plastics, but also ensuring that any alternative materials we source, such as wood, paper or board are deforestation-free. Our policy is to only use plastic when necessary and where the benefits of doing so outweigh the risks of not doing so. By 2025, our goal is to ensure all our plastic packaging can be easily recycled, contains recycled content where possible while also eliminating single-use plastics.</p> <p>b. As a manufacturer of own-label products for retailers, whilst Greencore has some influence over the packaging solutions chosen, we must also work with our customers to make informed packaging decisions.</p> <p>c. We have identified materials, with a specific focus on packaging, as a key issue for Greencore. Whenever we develop new packaging for products, we continually question whether we are designing and producing it in the best way possible to ensure 'right first time', supporting our desire to move away from a linear economy towards a circular system of re-use and renewal.</p> <p>We want our packaging to have the lowest possible planetary impact and will rely on a science-based approach to assess the whole lifecycle of our packaging as consistency in metrics become an industry norm.</p> <p>Our Sustainable Packaging Policy is focused around the delivery of this sustainability strategy commitment. Our policy implementation is delivered through our sustainability governance structure, specifically in this case via our Sustainable Business Management Group (SBMG) for Sustainable Packaging.</p> <p>Greencore is aligned with the principles of the UK Plastics Pact (through our membership of the Chilled Food Association who are signatories), and are working towards the following commitments, within our Sustainable Packaging Policy:</p> <p>By 2025, ensure 100% of our plastic packaging is designed to be reusable or recyclable.</p> <p>By 2025, eliminate problematic or unnecessary single-use plastic packaging.</p> <p>By 2025, ensure we have an average of 30% recycled content across all plastic packaging.</p> <p>*Note, we have applied the GRI topic of Materials specifically to the scope of product packaging</p> <p>d. We are also working to make reusable and recyclable plastic packaging the norm so the materials used can keep cycling through the system at their highest possible value. That begins by making it technically possible for all our plastic packaging to be reused or recycled following the guidelines set by on-pack recycling label (OPRL) scheme, supporting in-store collection schemes as an alternative to kerbside recycling.</p> <p>Where possible, we aim for all our packaging waste generated within our business (via manufacturing processes) to be diverted away from landfill and towards energy recovery whilst continuing to explore plastic recycling initiatives in conjunction with our suppliers as they become commercially available.</p> <p>e. The Sustainable Packaging SBMG is attended by our Purchasing, Sustainability and Packaging Development teams with wider support from key functions across the business. We have established structures to manage data and key performance indicators through which the committee evaluate our ongoing performance in relation to packaging developments and in line with our customers' sustainable packaging strategies and evolving government guidelines and legislation.</p> <p>f. We collaborate with our customers to continually improve our packaging and achieve our shared sustainability objectives.</p>

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 301: Materials 2016	301-1 Materials used by weight or volume	a. Total weight or volume of materials that are used to produce and package the organisation's primary products and services during the reporting period, by: i. Non-renewable materials used; ii. Renewable materials used.	a. i. Non-renewable, glass, plastic, aluminium, steel, others = 64,216 tonnes. ii. Renewable materials, paper, board, wood = 34,368 tonnes. Data for calendar year 2022.
GRI 3: Material Topics 2021	Energy 3-3 Management of material topics	a. Describe the actual and potential, negative and positive impacts on the economy, environment and people, including impacts on their human rights; b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. Describe its policies or commitments regarding the material topic; d. Describe actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts; ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. Actions to manage actual and potential positive impacts; e. Report the following information about tracking the effectiveness of the actions taken: i. Processes used to track the effectiveness of the actions; ii. Goals, targets and indicators used to evaluate progress; iii. The effectiveness of the actions, including progress toward the goals and targets; iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures; f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	a. The United Nations has been clear: climate change is the defining issue of our time, and we are at a pivotal moment. This decade and our collective response to the climate emergency is make or break. The risks associated with a changing climate pose a serious threat, not only to our direct operations but also to our supply chain. That is why we are taking action and are committed to becoming a net zero carbon business. Our impacts relating to climate change are driven by our energy use and emissions within our manufacturing and distribution operations, as well as indirectly through the impact of our supply chain. In terms of our direct impacts, all of our manufacturing operations use both fossil fuels (mainly natural gas) and electricity. We also operate fleet vehicles for the distribution of product, which are predominantly diesel/petrol. Another key source of Scope 1 emissions for Greencore is fugitive releases of refrigerant gases. b. We are directly responsible for emissions relating to energy consumption in our own operations (manufacturing, distribution and fleet cars). We are also directly responsible for our procurement of energy, although emissions from electricity procurement are considered indirect emissions (Scope 2). Greencore recognises the impact of Scope 3 emissions, e.g. from upstream and downstream activities in our supply chain, third-party transport and employee commuting. Work is ongoing to better understand and measure the scale of Greencore's Scope 3 impact. c. The primary focus of our activities is on the mitigation of negative impacts associated with greenhouse gas emissions that result from our direct and indirect energy usage. Emissions, energy and water use are incorporated into our wider Operational Environmental Policy, which is aligned with the ISO 14001 Environmental Management Standard. Responsibility for the monitoring and implementation of this policy is managed through our sustainability governance structure, specifically the Energy and Environment SBMG. To drive progress towards our goals, we have commitments to driving energy efficiency in all aspects of the business. We have a commitment in place to be a net zero business by 2040 for our Scope 1 and 2 emissions. To drive a clear pathway to this objective, we have committed to a Science Based Target (SBT), externally verified by the SBTi. Our target is to reduce absolute Scope 1 and 2 GHG emissions 46.2% – by 2030 from a 2019 base year. The Board oversees our Better Future Plan, which includes climate-related matters, which is one of our core strategic business priorities. A sustainability update is provided twice annually to the Sustainability Subcommittee of the Board led by the Head of Sustainability and the Chief Operating Officer, where climate impact and energy are discussed, along with progress towards targets and key performance indicators. d. The business has focused on improvements to energy monitoring and measurement during 2023, working with our energy supplier and broker to ensure automated readings of electricity and gas are readily available and investigating additional sub-metering and energy management to assist in a granular understanding of energy management and savings made. An energy steering group is meeting regularly, to develop and monitor the Energy and Water Management Plan at a corporate level and to develop and communicate requirements to all Greencore operations. Greencore is working to understand the potential positive and negative impacts of climate change on the business, with a view to developing adaptation plans for our sites. These will cover actions to be taken to address negative impacts and to further investigate potential opportunities presented. e. During the year, we have undertaken energy efficiency audits, as part of our compliance with the Energy Savings Opportunities Scheme (ESOS) and compliance for our permitted sites, against their environmental permits. The outcomes of the audits are to be shared across the business and all sites will develop an Energy Plan. The Plans will be tracked by the sites and progress reported to the central energy working group. All sites are working towards the Greencore SBT. Quarterly reports on energy consumption and CO2e are shared with the Executive Management team, to ensure continued impetus. Lessons learned and good practice will be shared with the sites via the energy steering group. Our integrated management system is being rewritten to include our approach and performance on energy and emissions and on climate change adaptation. f. To date, engagement with stakeholders has predominantly been work with our environmental regulators and customers. We have provided reporting and narrative in this subject area as required, but expect to increase our engagement in this area, once we have improved our data quality and developed our energy action plans.

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 302: Energy 2016	302-1	<p>Energy consumption within the organisation</p> <p>a. Total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total:</p> <p>i. Electricity consumption;</p> <p>ii. Heating consumption;</p> <p>iii. Cooling consumption;</p> <p>iv. Steam consumption.</p> <p>d. In joules, watt-hours or multiples, the total:</p> <p>i. Electricity sold;</p> <p>ii. Heating sold;</p> <p>iii. Cooling sold;</p> <p>iv. Steam sold.</p> <p>e. Total energy consumption within the organisation, in joules or multiples.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>g. Source of the conversion factors used.</p>	<p>a. FY23 = 123,0913.8 GJ (Natural gas, diesel, gas oil, LPG, petrol).</p> <p>b. FY23 = 8,094.4 GJ (biogas from AD plant at Selby), generating 570 MWh renewable electricity, consumed on-site.</p> <p>c. i. FY23 = 373,609.7 GJ.</p> <p>ii. Zero.</p> <p>iii. Zero.</p> <p>iv. Zero.</p> <p>d. i. FY23 = 11,961 KWh (CHP engine generated electricity from Kiveton exported to grid).</p> <p>ii. Zero.</p> <p>iii. Zero.</p> <p>iv. Zero.</p> <p>e. 1,612,617.8 GJ.</p> <p>f. Data collated from sources in the order: 1. Automated Meter Data, 2. Site KPI spreadsheets 3. Annual information requests. Compiled in FY23 Environmental KPIs spreadsheet.</p> <p>g. UK Government factors for company GHG reporting.</p>
	302-3	<p>Energy intensity</p> <p>a. Energy intensity ratio for the organisation.</p> <p>b. Organisation-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organisation, outside of it, or both.</p>	<p>a. FY23 = 1,250 kWh/tonne production (primary energy [grid electricity x 2.6] per tonne of production).</p> <p>b. FY23 = 391,832 tonnes production.</p> <p>c. All (electricity and fossil fuels for manufacturing – only includes manufacturing energy consumption, not distribution or vehicles).</p> <p>d. Inside.</p>
GRI 3: Material Topics 2021	Water and effluents		
	3-3	<p>Management of material topics</p> <p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>a. Water is essential for our operations and supply chain. As the climate changes, water-related issues will continue to grow in importance. While this is a global issue, the impacts are felt on a very local level, with droughts in some localities and flooding in others. Greencore's impact on water-related issues is associated with our withdrawal and consumption of water, as well as potential impact on water quality due to effluent discharges.</p> <p>b. As water is a crucial part of our food manufacturing processes, we are a significant consumer of water within our manufacturing operations. However, the majority of our total water footprint comes from agricultural activities within our supply chains. It is by focusing our efforts here that we can have the greatest impact. Supply chain water use is addressed through our Responsible Sourcing Code of Conduct.</p> <p>c. At policy level, water management is a key element of our Operational Environmental Policy. The Policy is owned and managed via our sustainability governance structure, specifically our Energy and Environment SBMG.</p> <p>Water management standards are built into our Safety, Health &amp; Environmental Management System to ensure a consistent approach to the management of water across our manufacturing base.</p> <p>We have an annual water intensity target in place and monitor our site water usage closely. We are aiming to reduce relative water consumption by 25% by FY30 from a baseline of FY19.</p> <p>d. Our activity to date on water risk has focused on our own operations, both in terms of water consumption and improvements to effluent discharges. We are currently installing automated meter reading on our water meters at main production sites, to increase the visibility of water consumption.</p> <p>The primary reasons for consumption of water within our manufacturing operations are heating, cooling, steam generation and hygiene operations, which in turn generate significant quantities of trade effluent. The discharge of chemicals, particles and warm water into rivers can damage the natural environment. We therefore have standards and controls in place to manage the impact of potential pollutants on water quality by ensuring we adhere to our Trade Effluent Discharge consents and Environmental Permits with our various regulators (the water wholesalers and the Environment Agency) across the different regions of our manufacturing facilities. At our sites, we have invested and continue to invest in effluent treatment improvements and increased discharge monitoring to further improve effluent quality and to flag/address any concerns.</p> <p>In future, we plan to extend our supply chain risk assessment process to include an analysis of water risk using the WWF Water Risk Filter, however this will require additional data and transparency of supply in order to complete.</p> <p>e. We have an annual water sustainability target in place, based on past performance combined with relevant capital investments, and we monitor our manufacturing site water usage on a monthly basis. We are currently working on the Water Programme for 2024 and beyond. We have developed a draft Water Roadmap, which is currently being shared with the business. The aim is to publish the roadmap by the end of Q1 FY24.</p> <p>f. Our key stakeholders are our environmental regulators (EA and water retailer/wholesalers) and our customers. We have engaged with the EA on our permitted sites, concerning the changes to the Best Available Techniques document and we liaise with our water retailer, on a monthly basis to progress actions and understand best practice. We have also commenced engagement with The Waste and Resources Action Programme (WRAP), on the subject of water management. Currently engagement with our customers has mainly been limited to sharing water data, but we are keen to explore how we can work with our customers in this important area.</p>

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 303: Water and Effluents 2018	303-1	<p>Interactions with water as a shared resource</p> <p>a. A description of how the organisation interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organisation's activities, products or services by a business relationship (e.g., impacts caused by runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organisation works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organisation's management approach, and how they relate to public policy and the local context of each area with water stress.</p>	<p>a. Water is an essential part of our food manufacturing processes, used in cleaning and hygiene for food safety, cooling processes, steam raising plants and as a raw ingredient.</p> <p>Most manufacturing sites import potable water from their respective regional wholesaler, but two of our sites abstract borehole water from aquifers to supplement the potable water supply. We have sites within the East Anglia region that are subject to Maximum Daily Demand (MDD) restrictions, whereby water consumption needs to be closely monitored. Our borehole abstractions are regulated by licence with the EA and subject to certain restrictive clauses to ensure conservation of this natural resource.</p> <p>The vast majority of our manufacturing sites discharge trade effluent direct to sewer, with the only exception being our Selby site, which treats its effluent, on-site, through a plant operated and managed by a third-party, from where it is discharged to the River Ouse.</p> <p>b. We regularly assess the water-related risks at our facilities, combining the level of water stress in the regions where we operate and our water use, to determine the factories where water issues matter most. We review the WRI Aqueduct Water Risk Atlas, on an annual basis, to assess any changes in water stress, in the areas where we operate. In 2023 we started to install automated water meter reading at our operational sites, to allow us to track water usage on a half hourly basis, to determine high usage sites and track unusual consumption patterns.</p> <p>For borehole abstraction, the relevant sites measure the water abstracted on a continuous basis. They measure the impact on aquifer levels in observation boreholes, as agreed with and jointly monitored by the EA. The water usage MDDs are closely monitored by relevant sites, using water logging equipment, the water retailer and our water wholesalers. Any potential breaches would trigger alerts and appropriate actions.</p> <p>c. Our approach to managing water-related impacts, both in terms of water consumption and improvements to effluent discharges, is described in GRI 3-3.</p> <p>2023 has seen a focus on Greencore's effluent treatment plants and substantial investment in their upgrade on a number of sites. The majority of the effluent plants across the business are operated by Greencore employees. However, at our Selby factory we employ the professional services of a third-party to manage the effluent treatment plant and subsequent discharge to river, which includes the provision of permanent operators on-site.</p> <p>One of our key stakeholders is the EA. The majority of our sites have Environment Permits with specific reporting requirements, including water consumption metrics. In addition, two of our sites closely liaise with the EA in regard to the terms of water abstraction licences. Our key retail customers also require us to report on water consumption on a regular basis. We also complete the annual Carbon Disclosure Project (CDP) Water Security disclosure.</p> <p>We work closely with our water retailer and wholesalers, on our water supply and how to conserve it and our effluent, including monitoring of its quality and implementation of corrective action, in the event of issues being identified.</p> <p>d. Water-related targets are to be reviewed once the Water Management Plan has been agreed and issued. Once the Plan has been approved, each site will conduct an individual water balance, to ascertain more accurately their site impact on water consumption, in the context of the local area in which they are based. Greencore has invested in water stewardship training of an employee, with a view to trialling a water stewardship approach at one of our manufacturing sites and then sharing the best practice across the rest of the organisation.</p>
	303-2	<p>Management of water discharge-related impacts</p> <p>a. Description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <p>i. How standards for facilities operating in locations with no local discharge requirements were determined;</p> <p>ii. Any internally developed water quality standards or guidelines;</p> <p>iii. Any sector-specific standards considered;</p> <p>iv. Whether the profile of the receiving waterbody was considered.</p>	<p>a. i. All site discharges of trade effluent to sewer are subject to consent via the local sewerage undertaker. All manufacturing sites hold a trade effluent consent, containing specific requirements for monitoring and treatment of effluent; including flow and a series of chemical and physical parameters. Our Selby site discharges to river and both the site and the third party, managing the effluent treatment plant, are tasked with ensuring discharges from the plant comply with permitted requirements, covered by the site's two Environmental Permits.</p> <p>Only our distribution sites (Greencore Direct to Store) have no local discharge requirements. Generally, there are no discharges, other than from a commercial premises e.g. discharges from welfare facilities only. However, on sites where vehicle cleaning is undertaken, discharge consents and requirements are agreed with the local water company in advance of cleaning being undertaken.</p> <p>ii. In addition to our discharge consents/Environmental Permits, Greencore has a Safety, Health and Environmental Management System, which includes procedures for effluent treatment plant operation, monitoring and measurement, as well as emergency response procedures, detailing what to do in the event of a breach of permit/consent conditions.</p> <p>iii. Sector specific standards are in place for sites regulated under the Pollution Prevention and Control Regulations and who hold relevant Environmental Permits. This is in addition to controls stipulated within trade effluent consents.</p> <p>iv. The profile of the receiving water body is considered by the regulators when imposing specific restrictions within granted licenses.</p>

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	<p>a. Total water withdrawal from all areas in megalitres, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> <li>i. Surface water;</li> <li>ii. Groundwater;</li> <li>iii. Seawater;</li> <li>iv. Produced water;</li> <li>v. Third-party water.</li> </ul> <p>b. Total water withdrawal from all areas with water stress broken down by:</p> <ul style="list-style-type: none"> <li>i. Surface water;</li> <li>ii. Groundwater;</li> <li>iii. Seawater;</li> <li>iv. Produced water;</li> <li>v. Third party water.</li> </ul> <p>c. Breakdown of total water withdrawal from sources listed in a), by:</p> <ul style="list-style-type: none"> <li>i. Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>ii. Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids).</li> </ul> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>a. Total water withdrawal = 2,717,112 m<sup>3</sup>. For FY23 only sections i, ii, and v, apply.</p> <p>i. Rainwater harvested - our Heathrow site collects and uses rainwater for limited purposes. Volume is not currently available.</p> <p>ii. Total groundwater = 806,784 m<sup>3</sup>.</p> <p>v. Third-party water = 1,910,328 m<sup>3</sup>.</p> <p>b. FY23 = 162,024 m<sup>3</sup>.</p> <p>The total is all allocated to third-party water and no other areas.</p> <p>c. i. 100%.</p> <p>ii. 0%.</p> <p>d. We use abstracted borehole water (groundwater) as a source of raw water. We treat this raw water on these two sites (Selby and Warrington) for use in processing. We have not included the former as 'produced water', we have only inputted the raw abstraction borehole figures. We have assumed 'third-party water' is the potable water that we purchase and import to sites from water supply companies (water wholesalers).</p> <p>In addition, at our Heathrow site, we harvest rainwater, which is used to flush lavatories in the building.</p> <p>For FY23, the sites categorised as in areas with water stress have been aligned to the WRI Aqueduct Water Risk Atlas, which identifies Bow, Heathrow and Park Royal in areas of high water stress (40-80%). No sites are located in areas of very high water stress (&gt;80%).</p> <p>Aligning to the WRI Aqueduct Water Risk Atlas for FY23, the total water withdrawn from water stressed areas in FY23 was 162,064 m<sup>3</sup> compared with 136,715 m<sup>3</sup> in FY22.</p>
	303-4	Water discharge	<p>a. Total water discharge to all areas in megalitres, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> <li>i. Surface water;</li> <li>ii. Groundwater;</li> <li>iii. Seawater;</li> <li>iv. Third-party water, and the volume of this total sent for use to other organisations, if applicable.</li> </ul> <p>b. A breakdown of total water discharge to all areas in megalitres by the following categories:</p> <ul style="list-style-type: none"> <li>i. Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>ii. Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids).</li> </ul> <p>c. Total water discharge to all areas with water stress in megalitres, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none"> <li>i. Freshwater (<math>\leq 1,000</math> mg/L Total Dissolved Solids);</li> <li>ii. Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids).</li> </ul> <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none"> <li>i. How priority substances of concern were defined, and any international standard, authoritative list, or criteria used;</li> <li>ii. The approach for setting discharge limits for priority substances of concern;</li> <li>iii. Number of incidents of non-compliance with discharge limits.</li> </ul> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>a. i. 467 megalitres.</p> <p>iv. 1,676 megalitres.</p> <p>b. 2,143 megalitres.</p> <p>c. 130 megalitres.</p> <p>d. i. Any substances and parameters defined by site consents to discharge or permits are treated by our effluent treatment plants, to achieve levels acceptable for discharge. A substance which we are investigating is EDTA, which is present in some cleaning/hygiene chemicals. This has been highlighted by our recent work on Best Available Techniques at our permitted sites as something which requires further investigation, and we are working with our suppliers to understand the significance of this issue and whether we can reduce or eliminate EDTA from certain products used.</p> <p>ii. Discharge limits are set by our environmental regulators.</p> <p>iii. During 2023, there have been 28 instances of non-compliance with discharge limits over 21 sites. In all cases, Greencore investigated the cause and liaised with the regulator, to keep them fully informed of corrective and preventive actions taken.</p> <p>e. Data has been compiled in accordance with the environmental monitoring and measurement standard, which is part of the Greencore Safety Health and Environmental Management System.</p>
	303-5	Water consumption	<p>a. Total water consumption from all areas in megalitres.</p> <p>b. Total water consumption from all areas with water stress in megalitres.</p> <p>c. Change in water storage in megalitres, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>	<p>a. FY23 = 561,363 m<sup>3</sup>.</p> <p>b. FY23 = 32,107 m<sup>3</sup>.</p> <p>c. FY23 = 90m<sup>3</sup>.</p> <p>d. Data collated from site KPI spreadsheets, checked against automated meter reading where available and using invoices where automated reading was unavailable. Compiled in FY23 Environmental KPIs spreadsheet.</p> <p>In FY23, the sites categorised as in areas with water stress have been aligned to the WRI Aqueduct Water Risk Atlas, which identifies Bow, Heathrow and Park Royal in areas of high water stress (40-80%). No sites are located in areas of very high water stress (&gt;80%).</p>



# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Biodiversity		
	3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> <li>i. Actions to prevent or mitigate potential negative impacts;</li> <li>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. Actions to manage actual and potential positive impacts;</li> </ul> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> <li>i. Processes used to track the effectiveness of the actions;</li> <li>ii. Goals, targets and indicators used to evaluate progress;</li> <li>iii. The effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</li> </ul> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products and services on biodiversity	<p>a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> <li>i. Construction or use of manufacturing plants, mines and transport infrastructure;</li> <li>ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li>iii. Introduction of invasive species, pests and pathogens;</li> <li>iv. Reduction of species;</li> <li>v. Habitat conversion;</li> <li>vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ul> <p>b. Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> <li>i. Species affected;</li> <li>ii. Extent of areas impacted;</li> <li>iii. Duration of impacts;</li> <li>iv. Reversibility or irreversibility of the impacts.</li> </ul>
			<p>We use a risk assessment model to identify potential biodiversity hotspots in our supply chain and prioritise our efforts by focusing on priority ingredients that carry the greatest sourcing risks from three areas – forest, fisheries, and field. We believe that certification remains the best route for us to work with our supply base to ensure the highest sourcing standards.</p> <p><b>Forest</b></p> <p>Palm oil – we are members of RSPO and report annually on our progress. We are increasingly moving towards segregated supply only and are committed to use only RSPO-certified food ingredients from a segregated supply chain model. In FY23, 99.98% of palm oil in our food products was from RSPO segregated (SG) or mass balance (MB) supply chains; 97% SG and 3% MB. Our edible oils business in Ireland, Trilby Trading, is not included within these figures and has been sold at the end of this financial year. We use soy products (soy derivatives and edamame beans) directly as an ingredient in very small quantities, and indirectly in our supply chains, primarily within animal feed. As a high protein bean, it is a key ingredient in some animal diets, particularly for pigs, poultry and farmed fish. Our ambition is that all soy used as animal feed in our global supply chain is sourced from areas which are verified as zero-deforestation, with a target to source 100% deforestation-free and conversion-free physical soy embedded in our supply chain by 2025. To help us achieve this ambition we are signatories of the UK Soy Manifesto.</p> <p><b>Fisheries</b></p> <p>We continue to build on our efforts to promote responsible fishing. 100% of the cold-water prawns we source are MSC-certified, and 100% of our farmed warm-water prawns are third-party certified (Best Aquaculture Practices 'BAP' 4-star). In FY23, 100% of our tuna was either sourced from pole and line fishing, MSC-certified fisheries or from those with a Fishery Improvement Project (FIP) in place.</p> <p><b>Field</b></p> <p>100% of our fresh produce raw materials are grown in accordance to either Red Tractor (for the UK) or GLOBAL G.A.P. (rest of the world) standards for Good Agricultural Practice which includes independent third-party audits of farm level impacts on biodiversity.</p>
GRI 3: Material Topics 2021	Emissions		
	3-3	Management of material topics	<p>a. Total water consumption from all areas in megalitres.</p> <p>b. Total water consumption from all areas with water stress in megalitres.</p> <p>c. Change in water storage in megalitres, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 305: Emissions 2016	305-1	Energy direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>a. Gross direct (Scope 1) GHG emissions in metric tonnes of CO2 equivalent.</li> <li>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</li> <li>c. Biogenic CO2 emissions in metric tonnes of CO2 equivalent.</li> <li>d. Base year for the calculation, if applicable, including:               <ul style="list-style-type: none"> <li>i. The rationale for choosing it;</li> <li>ii. Emissions in the base year;</li> <li>iii. The context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	<ul style="list-style-type: none"> <li>a. FY23 = 71,858 tCO2e.</li> <li>b. CO2, CH4, N2O, HFCs.</li> <li>c. There are no biogenic sources of CO2e.</li> <li>d. Base year is FY19 (October 2018-September 2019).</li> <li>i. 2019 was pre-pandemic, so represents a stable period for baseline emissions.</li> <li>ii. Scope 1 base year emissions: 60,952 tCO2e;</li> <li>iii. FY19 base year emissions recalculated to exclude Premier Molasses and United Molasses which were sold in 2020.</li> <li>e. FY23 = UK Government GHG emissions factors for company reporting 2023.</li> <li>f. Operational control.</li> <li>g. Environmental KPI spreadsheet, using UK Government GHG emission factors for company reporting 2023.</li> </ul>
	305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> <li>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tonnes of CO2 equivalent.</li> <li>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tonnes of CO2 equivalent.</li> <li>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</li> <li>d. Base year for the calculation, if applicable, including:               <ul style="list-style-type: none"> <li>i. The rationale for choosing it;</li> <li>ii. Emissions in the base year;</li> <li>iii. The context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> </li> <li>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</li> <li>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</li> <li>g. Standards, methodologies, assumptions, and/or calculation tools used.</li> </ul>	<ul style="list-style-type: none"> <li>a. FY23 = 21,508 tCO2e.</li> <li>b. FY23 = 19,747 tCO2e.</li> <li>c. CO2.</li> <li>d. Base year is FY19 (October 2018-September 2019).</li> <li>i. 2019 was pre-pandemic, so represents a stable period for baseline emissions.</li> <li>ii. Scope 2 base year emissions: location based = 28,654 tCO2e.</li> <li>iii. FY19 base year emissions recalculated to exclude Premier Molasses and United Molasses which were sold in 2020.</li> <li>e. FY23 = UK Government GHG emissions factors for company reporting 2023.</li> <li>f. Operational control.</li> <li>g. Environmental KPI spreadsheet, using UK Government GHG emission factors for company reporting 2023.</li> </ul>
	305-4	GHG emissions intensity	<ul style="list-style-type: none"> <li>a. GHG emissions intensity ratio for the organisation.</li> <li>b. Organisation-specific metric (the denominator) chosen to calculate the ratio.</li> <li>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</li> <li>d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</li> </ul>	<ul style="list-style-type: none"> <li>a. FY23 = 0.0488 KgCO2e/Erevenue.</li> <li>b. FY23 = £1913.70 million.</li> <li>c. Scope 1 + Scope 2.</li> <li>d. CO2e (calculated from CO2, CH4, N2O, HFC).</li> </ul>

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Waste		
	3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> <li>i. Actions to prevent or mitigate potential negative impacts;</li> <li>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>iii. Actions to manage actual and potential positive impacts;</li> </ul> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> <li>i. Processes used to track the effectiveness of the actions;</li> <li>ii. Goals, targets, and indicators used to evaluate progress;</li> <li>iii. The effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</li> </ul> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	<p>a. For the organisation's significant actual and potential waste-related impacts, a description of:</p> <ul style="list-style-type: none"> <li>i. The inputs, activities and outputs that lead or could lead to these impacts;</li> <li>ii. Whether these impacts relate to waste generated in the organisation's own activities or to waste generated upstream or downstream in its value chain.</li> </ul>
	306-2	Management of significant waste-related impacts	<p>a. The generation of food waste is managed at source, through the GME programme, whose aim is to reduce waste. This reduces both resource use and potentially also reduces food waste finding its way into our effluent streams, thereby reducing the need and cost of additional treatment at our effluent plants. Following circularity principles, surplus food that can be redistributed is passed on to a number of charity organisations, which redistribute food where it is needed. Food which is unsuitable for redistribution, but suitable for animal feed is reused through this channel, but there is always food waste which is unsuitable for any of these outlets and this is sent for recovery, generally via anaerobic digestion, to produce a fertiliser and biogas.</p> <p>Our waste steering group works with the sites, to ensure improved clarity on the circularity of solutions put in place for food waste. A contract has recently been signed with an energy from waste business, which should lead to improved management information on wastes going to anaerobic digestion and the final destination of products from the process.</p> <p>We continually monitor emerging technologies and during 2023, we worked with a biotechnology company, providing samples for them to trial in insect rearing and algal growth trials. The insect trials will be completed, and a report provided in late September 2023.</p> <p>b. Waste is managed in-house, but redistributed, collected, treated, or recovered through third parties, who are monitored for duty of care compliance purposes, e.g. to ensure that they are appropriately licensed to carry our waste and permitted, or exempt for reuse, recycling or disposal of it.</p> <p>c. Redistribution and waste data is collated centrally for all movements and tracked by each waste stream and original location, to ensure accurate data collection, duty of care compliance and to assist Greencore in providing data to stakeholders on final destination and circularity. Waste and surplus data is collated by the members of the Waste Steering Committee, using supplier waste portal information; charity redistribution data and internal reporting using waste transfer and consignment paperwork as evidence.</p>

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 306: Waste 2020	306-3	Waste generated	<p>a. Total weight of waste generated in metric tonnes, and a breakdown of this total by composition of the waste.</p> <p>b. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>a. Total weight of waste generated = 58,666.89 tonnes.</p> <p>Wooden pallets = 4,277.86 tonnes.</p> <p>Animal feed = 6,505.52 tonnes.</p> <p>Cardboard = 4,603.55 tonnes.</p> <p>Plastics = 943.93 tonnes.</p> <p>Scrap metal = 992.73 tonnes.</p> <p>Organic waste to AD = 27,719.25 tonnes.</p> <p>Hazardous waste = 33.12 tonnes.</p> <p>Wet waste = 1,156.66 tonnes.</p> <p>General waste = 12,434.27 tonnes.</p> <p>Landfill = 0 tonnes.</p> <p>b. Waste and surplus data is collated by the members of the Waste Steering Committee, using supplier waste portal information; charity redistribution data and internal reporting using waste transfer and consignment paperwork as evidence.</p>
	306-4	Waste diverted from disposal	<p>a. Total weight of waste diverted from disposal in metric tonnes, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tonnes, and a breakdown of this total by the following recovery operations:</p> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <p>c. Total weight of non-hazardous waste diverted from disposal in metric tonnes, and a breakdown of this total by the following recovery operations:</p> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tonnes of hazardous waste and of non-hazardous waste diverted from disposal:</p> <p>i. Onsite;</p> <p>ii. Offsite.</p> <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>a. 46,203.43 tonnes.</p> <p>b. Hazardous waste: 33.12 tonnes. 3.93 tonnes recovered. Remainder disposed.</p> <p>Oil: 3.93 tonnes recovered.</p> <p>c. Non-hazardous waste:</p> <p>Reuse – wooden pallets = 4,277.86 tonnes.</p> <p>Recycling – cardboard = 4,603.55 tonnes.</p> <p>Recycling – plastics = 943.93 tonnes.</p> <p>Recycling – scrap metal = 992.73 tonnes.</p> <p>Organic waste to anaerobic digestion = 27,719.25 tonnes.</p> <p>Animal feed = 6,505.52 tonnes – non animal by product waste (ABP) to animal feed (bread).</p> <p>Wet waste = 1,156.66 tonnes (separated from plastic/glass and recovered via anaerobic digestion. Plastic and glass recycled).</p> <p>d. No on-site waste disposal. All wastes above diverted from disposal.</p> <p>e. The data has been compiled from waste contractor information supplied via portals and waste transfer and consignment note data, collated by the central waste data analyst.</p>
	306-5	Waste directed to disposal	<p>a. Total weight of waste directed to disposal in metric tonnes, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste directed to disposal in metric tonnes, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>c. Total weight of non-hazardous waste directed to disposal in metric tonnes, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tonnes of hazardous waste and of non-hazardous waste directed to disposal:</p> <p>i. Onsite;</p> <p>ii. Offsite.</p>	<p>a. 12,463.46 tonnes were directed to disposal.</p> <p>b. Hazardous waste:</p> <p>29.19 tonnes directed to disposal (various permitted disposal options dependent on waste type).</p> <p>c. Non-hazardous waste:</p> <p>General waste = 12,434.27 tonnes – recovery/energy from waste – refuse derived fuel.</p> <p>We send zero waste to landfill.</p> <p>d. No on-site waste disposal. All above waste dealt with off-site.</p> <p>e. The data has been compiled from waste contractor information supplied via portals and waste transfer and consignment note data, collated by the central waste data analyst.</p>

# GRI Index

## Material Topics | 300 series (Environmental topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Supplier environmental assessment	Supplier environmental assessment	Supplier environmental assessment
	3-3 Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>a. How we source has a direct economic and reputational impact on our business, as well as potential environmental and social impacts in our supply chain. We procure ingredients from a broad supply base. A secure supply of high-quality agricultural ingredients is essential to ensuring the long term sustainability of our business. Our Responsible Sourcing programme plays a key role toward achieving this. It helps us to know where our ingredients come from and how they are produced, and to address environmental and social issues such as deforestation, human rights and animal welfare.</p> <p>Greencore operates a global supply chain on a significant scale. The increasing demand for food poses great challenges to the industry; growing pressure on diminishing resources and exacerbated risk through climate change could increase our costs, restrict our access to key raw materials and commodities and make our global supply chains more volatile. In addition, customers are increasingly choosing healthier options and demanding information and reassurance of the origin and content of their food.</p> <p>We rely on natural resources to supply all the raw materials we need to produce our high-quality products, so these issues affect us directly. Raw materials, packaging and other items are purchased from a global supply chain, which include particular high-risk raw materials such as soy, palm oil and paper products.</p> <p>b. Impacts associated with our ingredients occur within our supply chain. Greencore's involvement with the impacts is through our business relationships with suppliers, and our Responsible Sourcing programme aims to address environmental and social issues in our supply chain.</p> <p>We are working to address risks throughout our supply chain, starting with the highest risk ingredients as determined by our risk assessment process.</p> <p>c. By 2030, we aim to responsibly source 100% of our priority raw materials. In order to achieve this aim, we need to define both 'responsibly sourced' and 'priority raw materials'; we do this through a process of risk assessment. We have developed a risk assessment model that enables us to identify and take action on hotspots in our supply chains, and to ensure we are minimising our footprint in those areas.</p> <p>Our Responsible Sourcing Code of Conduct (Code of Conduct) sets out the behaviours, practices and standards we expect from our suppliers. We recognise that responsible sourcing is a collaborative, network-wide effort – we want to put a focus on partnerships and shared learning. In sharing our Code of Conduct with our first-tier suppliers we make our expectations clear, aligning our suppliers with our standards and ensuring that we work with partners that share our beliefs.</p> <p>Responsibility is set within our policies for responsible sourcing and human rights. We review and monitor our responsible sourcing policies via our sustainability governance structure, specifically through the Responsible Sourcing Sustainable Business Management Group (SBMG).</p> <p>d. Our prime method for assessing the environmental impact of our supply base is through our risk assessment model. We have built a model to sit alongside our human rights risk assessment. Our model assesses ingredients and ranks them using known external sustainable sourcing priorities. This provides us with the ability to see hotspots in our supply chain, although it highlights theoretical risk rather than actual issues with individual supply.</p> <p>Our risk assessment model helps us refine risk from our total ingredients list and gives us a big picture overview of risk. We use this to define our priority ingredients to focus attention on and perform deeper dive risk analysis in order to address environmental and social issues in our supply chain.</p> <p>We are focusing on priority ingredients that carry the greatest sourcing risks from three areas – forest, fisheries and field. It is not possible to have a one-size-fits-all approach to ingredients. Each individual supply chain comes with its own challenges around biodiversity, climate change, water scarcity, deforestation and animal welfare.</p> <p>We have differing levels of control and influence on our supply chains, depending on whether it is a primary raw material or a traded commodity. We are making judgements around what specific issues and levels of risk are important considerations for each ingredient, and how the proposed mechanisms of control mitigate those identified risks.</p> <p>We believe that certification remains the best route for us to work with our supply base to ensure the highest sourcing standards.</p> <p>We are members of Roundtable on Sustainable Palm Oil (RSPO) and report annually on our progress. 100% of our palm oil in our ingredients comes from RSPO-certified sources. 97% from segregated (SG) supply chains and 3% from mass balance (MB) supply chains.</p> <p>We use soy products (soy sauce and edamame beans) directly as an ingredient in very small quantities, and indirectly in our supply chains, primarily within animal feed. As a high protein bean, it is a key ingredient in some animal diets, particularly for pigs, poultry and farmed fish. Our ambition is that all soy used as animal feed in our global supply chain is sourced from areas which are verified as zero-deforestation, with a target to source 100% deforestation-free and conversion-free physical soy embedded in our supply chain by 2025. To help us achieve this ambition we are signatories of the UK Soy Manifesto.</p> <p>We continue to build on our efforts to promote responsible fishing. All of the cold-water prawns we source are Marine Stewardship Council (MSC) certified, and our farmed warm-water prawns are third-party certified Best Aquaculture Practices (BAP) 4-star. 100% of our tuna is either sourced from pole and line fishing, MSC-certified fisheries or from those with a Fishery Improvement Project (FIP) in place.</p> <p>e. The results of our sustainability and human rights risk assessment process are fed into our overall responsible sourcing strategy. We repeat our risk assessment process on an annual basis to update the risks. We monitor our progress using Key Performance Indicators (KPIs) for each priority ingredient which allows us to evaluate the effectiveness of our approach towards achieving our responsible sourcing targets.</p> <p>Environmental transparency is important to us, so we report on progress annually through Carbon Disclosure Project (CDP) surveys relating to climate change, forests and water. In 2022 Greencore scored 'C' for climate change and water disclosure, and in forests Greencore scored 'B-' for palm oil and 'C' for timber, cattle products and soy. The CDP scores allow us to focus on the categories that required most attention. Through benchmarking and comparison with industry peers we expect continuous improvement and progress.</p> <p>f. We collaborate with our customers and industry peers to ensure that we can have the greatest possible impact. We engage with multiple stakeholders to review our plans and ensure that they improve and develop on an annual cycle as our knowledge of the challenges that we face evolves.</p>
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	a. Percentage of new suppliers that were screened using environmental criteria.	<p>a. The Code of Conduct sets out the behaviours, practices and standards we expect from our suppliers. In sharing our Code of Conduct with our first-tier suppliers we make our expectations clear, aligning our suppliers with our standards and ensuring that we work with partners that share our beliefs.</p> <p>We monitor progress against our Code of Conduct through an annual supplier questionnaire; this helps us collate data on supply chain progress on issues such as carbon reduction commitments, the presence of Science Based Targets, ingredient footprinting or lifecycle analysis, ingredient sustainability certification schemes, deforestation policies, water risk and management, and human rights transparency.</p> <p>Our Code of Conduct was shared with key existing suppliers as part of a pilot project. The percentage of new suppliers is therefore 0%.</p>

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Employment		
	3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	<p>a. Number of new hires: 5,015. Report does not capture age group, gender or region.</p> <p>b. Turnover: 22.3%. Report does not capture age group, gender or region.</p> <p>Note: The above figure includes voluntary turnover only.</p>
			<p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Occupational health and safety		
	3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	<p>The reporting organisation shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <p>a. A statement of whether an occupational health and safety management system has been implemented, including whether:</p> <p>i. The system has been implemented because of legal requirements and, if so, a list of the requirements;</p> <p>ii. The system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.</p> <p>b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.</p>
			<p>a. i. and ii. Greencore maintains an Integrated Management System (IMS) which covers SHE management. Our SHE manual describes how the activities of Greencore are built on the Plan-Do-Check-Act model as set out in 'Successful Safety Management' outlined in HSE Publication HSG(G) 65; and is also aligned to the requirements of ISO 14001 and ISO 45001.</p> <p>We have implemented a system to ensure we comply with legal occupational health and safety requirements, and consistently apply and communicate risk management standards and guidelines across all areas of the business.</p> <p>b. Our IMS covers the entirety of Greencore's operations, inclusive of all supporting functions and roles, activities and workplaces. The scope includes any person who may visit any of our sites.</p>

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 403: Occupational Health and Safety 2018	403-2	<p>Hazard identification, risk assessment and incident investigation</p> <p>a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimise risks, including:</p> <p>i. How the organisation ensures the quality of these processes, including the competency of persons who carry them out;</p> <p>ii. How the results of these processes are used to evaluate and continually improve the occupational health and safety management system.</p> <p>b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.</p> <p>c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p> <p>d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p>	<p>a. Hazard identification is an established process within Greencore, with identified controls for managing risks. To effectively eliminate hazards and minimise risks, Greencore identifies and evaluates options for controlling hazards, using the "hierarchy of controls".</p> <p>Key elements of our approach include:</p> <ul style="list-style-type: none"> <li>Core operational focus is always maintained with regards to work equipment, manual handling activities, workplace transport and chemical/cleaning agent risks. Focusing on these key operational risks ensures injury and ill health events are minimised and we can continually improve our general workplaces and practices.</li> <li>Greencore's risk assessment inventory management includes an A-Z library of topics to aid finding company policy, procedures or guidance and where required identify where expertise is needed and available to add value to the risk assessment process.</li> <li>A key aspect to the risk assessment process is the involvement and consultation with our colleagues exposed to the risks and form part of the control measures to prevent harm.</li> </ul> <p>i. Line managers and supervisors are empowered and trained to identify risk and ensure the controls are implemented and maintained. This provides a culture of engagement and ownership of the controls locally. Additionally, hazard awareness and near miss reporting is encouraged from all colleagues, visitors and contractors to ensuring the hazards are addressed and managed through the same process collaboratively.</p> <p>ii. Improvement recommendations and actions as a result of the risk assessment process or assurance programmes that ensure risks are minimised are recorded with a high, medium or low risk rating and assigned 'smart' completion dates. These actions are monitored to completion in appropriate forums such as management meetings, engineers' forums and safety action groups.</p> <p>b. Greencore leadership encourages all individuals to raise health and safety concerns and facilitate near miss and hazard reporting processes through:</p> <ul style="list-style-type: none"> <li>Visitor inductions and site procedures.</li> <li>Contractor inductions.</li> <li>Employee inductions.</li> <li>Health and safety training.</li> <li>Performance tracking and trending of concerns raised and closed.</li> <li>Behavioural safety observations.</li> <li>Leadership tours.</li> </ul> <p>Greencore also promote an anonymous independent service that will raise concerns on a colleague's behalf to senior management if they feel uncomfortable raising it themselves.</p> <p>c. Greencore promotes and empowers colleagues to work safely and not endanger themselves or others. Training actively promotes the concept that people should not undertake activities that could cause harm and should stop work to raise it as an issue with the line managers and supervisors. All hazard notifications are investigated immediately to prevent harmful situations with no reprisal risk to colleagues.</p> <p>d. Greencore's incident investigation software solution makes it easy for all colleagues to report hazards and incidents from any mobile phone, handheld device or PC as well as verbally to any first aider, colleague or supervisor and line manager. This enables action to be taken at the earliest opportunity to address potential dangers before they cause harm and enable prompt investigation of incidents to prevent a recurrence. The electronic investigation provides greater insights into causes and commonalities to improve controls. The system also tracks the investigations and actions raised through to closure.</p>
	403-3	Occupational health services	<p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimisation of risks, and an explanation of how the organisation ensures the quality of these services and facilitates workers' access to them.</p>



# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 403: Occupational Health and Safety 2018	403-4	<p>Worker participation, consultation, and communication on occupational health and safety</p>	<p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>
	403-5	<p>Worker training on occupational health and safety</p>	<p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>
	403-6	<p>Promotion of worker health</p>	<p>a. An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p> <p>b. A description of any voluntary health promotion services and programmes offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organisation facilitates workers' access to these services and programmes.</p>
	403-7	<p>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p>	<p>a. A description of the organisation's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.</p>
	403-8	<p>Workers covered by an occupational health and safety management system</p>	<p>a. If the organisation has implemented an occupational health and safety management system based on legal requirements and/or recognised standards/guidelines:</p> <p>i. The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system;</p> <p>ii. The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been internally audited;</p> <p>iii. The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organisation, who are covered by such a system that has been audited or certified by an external party.</p> <p>b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>

a. All Greencore sites have Health and Safety Committee meetings, with representatives from management and shop floor that actively review health and safety performance and hazards concerns raised locally. Employees are encouraged to 'get involved' and assist in improvements to the system through participating in new projects, routine inspections, behavioural observations or through further training to become fire marshals, first aiders or area safety representatives.

Engagement walks are conducted on a regular basis by leaders within our business, they provide a structured but informal way to engage with our colleagues in their work environment.

b. Greencore policy is to ensure all manufacturing and logistics operational sites promote worker participation and reviews by use of safety committees and action groups. The committees consist of Greencore full-time equivalent (FTE) colleagues and union members where available and represented. The responsibility of the committees is to consider all workers, visitors, contractors and members of the public where applicable whose health and safety or environmental impact might be affected by site operations. The key principle is the forum focus on improvement of risks and prevention of incidents of harm and loss. The decision-making authority to approve and implement actions is provided by the Chair of the meeting. The Chair has the authority to approve action if the local resources allow (capability and cost) or escalate issues for further review and resources through the usual business process.

The actions raised in forums are logged; prioritised high, medium or low; scheduled an appropriate completion or review date; and monitored in further management meetings on-site and in the business units.

a. We continue to invest in colleagues to ensure they continue to grow and remain safety conscious. Our colleagues undertake training and development that covers compliance, operational and developmental competencies. All of our colleagues, including agency staff, are trained to Level 2 Occupational Health and Safety standard as a minimum requirement. Additionally, all colleagues, agency and contractors undertake site and departmental induction training which includes local health and safety procedures.

Greencore workplaces identify local training needs for staff. All training is managed and documented within a site training matrix. Operational, compliance and competence development needs are identified and delivered in partnership with HR and L&D.

Our SHE Technician apprenticeship comprising of a cohort of colleagues and representatives who want to develop practical and technical safety skills was very successful and has been adopted as a continuing programme to deliver new members to the SHE team and the business with enthusiasm and future career prospects.

a. Work activity, external risk factors (including social demographics) and life choices may impact on a colleague's health and wellbeing and capability to work in their substantive role. Work exacerbated or related mental ill health can cause loss of productivity, ill health and sickness absence and therefore impact performance and output. Using the framework and pillars of our health and wellbeing strategy and a mixture of internal and external teams we have a number of resources and materials to educate, engage and inform.

Greencore offer an online 'wellbeing centre' giving advice to colleagues and providing education, support and tools on wellbeing matters. They can also access webinars to support their health and wellbeing. Our sites will occasionally run 'wellbeing weeks' and events offering colleagues free health checks. We partner with GroceryAid giving colleagues access to a free confidential hotline where they can access free counselling, make general health queries and access wellbeing support for themselves and their families.

b. We use health and wellbeing material, our People at the Core survey and more general feedback to identify any actual or potential impacts. We also use case management data to record work-related mental health or capability from ill health, as well as a stress standard and individual risk assessment. While the working environment contributes to colleagues' state and Greencore takes responsibility in its supportive role, it is also a colleague's responsibility to maintain good physical and mental health to enable them to sustain a good work-life balance. We distribute briefings on a monthly basis/factsheets and conduct webinars regularly.

Wellbeing champions have been established in many areas and are regularly holding engagement meetings, running events and working with colleagues on-site to promote and educate.

a. New business and change management has a defined process to ensure major hazards are not accepted by the business and the risks being introduced are minimised and controlled at source. This is achieved through collaborative management processes that ensure:

- Project management processes support new product development, new customer requirements, equipment and machinery change and installation and construction works are supported by nominated health and safety resource and competency.
- Safety performance and standards are integral to the approval of supplier's process.
- Where appropriate safety standards are specified in the tender, contractual and purchase agreements.
- Capital expenditure authorisation process includes a health and safety review and approval from the Greencore health and safety leadership team.

a. The SHE IMS is implemented in line with ISO 45000 and ISO 14000 standards and principles and focuses on legal compliance, customer and other requirements and continuous improvement. Where available industry benchmarks are used to determine the effectiveness of the systems and performance.

i. 100% of employees and workers are covered by our health and safety system and where our operations interact in public areas, on public highways and private customer or third-party premises our system considers all other people whom we do not control but whom we protect from harm whilst conducting our activities and services.

ii. Our occupational health and safety management system is regularly reviewed through scheduled internal audits, inspections and management reviews.

Policies and procedures relating to how Greencore ensures the health and safety of embedded contracted services, contractors, agency, visitors and protection of members of public from our logistics operations, are included in review schedules and in the event of an accident are included in Greencore statistics and subject to the same reporting and corrective and preventative action closure process.

iii. An annual audit of all operational sites is undertaken by an external independent auditor with legal compliance and management of occupational health and safety as the scope to provide re-assurance and insights for continual improvement.

b. No workers are excluded.

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response																		
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	<p>a. For all employees:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organisation:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <p>i. How these hazards have been determined;</p> <p>ii. Which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</p> <p>iii. Actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls.</p> <p>d. Any actions taken or underway to eliminate other work-related hazards and minimise risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>a. i. Zero fatalities.</p> <p>ii. and iii. Greencore uses the following metrics to track employee health and safety:</p> <table border="1"> <thead> <tr> <th></th> <th>Accident Frequency Rate (AFR)</th> <th>Injury Frequency Rate (IFR)</th> </tr> </thead> <tbody> <tr> <td>All accidents</td> <td>4.04</td> <td>0.56</td> </tr> <tr> <td>Minor</td> <td>3.43</td> <td>0.47</td> </tr> <tr> <td>Lost time (all lost time accidents)</td> <td>0.62</td> <td>0.09</td> </tr> <tr> <td>RIDDOR (only over 7 days lost time)</td> <td>0.26</td> <td>0.04</td> </tr> <tr> <td>Specified (only specified accidents)*</td> <td>0.03</td> <td>0.00</td> </tr> </tbody> </table> <p>Both rates have been calculated including agency and contracted hours/headcount combined.</p> <p>*Specified injuries are those specified in the Reporting of Injuries, Diseases and Dangerous Occurrences (RIDDOR) Regulations 2013</p> <p>iv. The main types of work-related injury are categorised using the UK HSE recognised categories. We benchmark with The Food and Drink Federation and our specific Chilled Food Association. The injury categories are common across HSE categories. The three main types of work-related injury seen during FY23 were contusions and bruising, lacerations and cuts, followed by superficial injuries.</p> <p>b. The figures reported in part a. above also include all agency and temporary labour.</p> <p>c. i. Hazard identification is an established process within Greencore, with identified controls for managing risks. This process is continually reviewed and improved through:</p> <ul style="list-style-type: none"> <li>• Focused priorities: work equipment safety, manual handling activity assessments and workplace transport risks, resulting in improved conditions and risk controls.</li> <li>• Risk assessment inventory management: identification and consultation with colleagues and line management on risk associated to their work activities. This provides a culture of engagement and ownership of the controls locally.</li> <li>• Hazard awareness and near miss reporting: engaging colleagues is key to ensuring the hazards are addressed and managed collaboratively.</li> </ul> <p>ii. Risk of high-consequence injury is not a UK recognised definition. During FY23 the most common incident types were struck by object and slip, trip and falls.</p> <p>iii. All accidents are thoroughly investigated to identify root causes. Many accidents have a behavioural elemental. As well as encouraging colleagues to report near misses and hazards, we carry out behavioural observations and promote safe behaviour for all colleagues such as holding handrails and not using a phone whilst walking, through poster campaigns and other communication.</p> <p>In production areas slips, trips and falls are addressed through reviews of workplace housekeeping regimes, slip resistant flooring that is maintained and monitored. The protective footwear standard issue is slip resistant to British standards and monitored by inspections in the workplace and quick replacement when it is identified as becoming worn.</p> <p>d. We continually strive to improve the safety of our manufacturing processes, working environments and logistical operations for our colleagues, ensuring they remain alert to any potential health impact that may arise from hazards. We are increasing our focus on human-centric external risk factors such as social demographics and lifestyle choices as these can also impact on colleagues' health and wellbeing, and the ability or capacity of our colleagues to fulfil their role.</p> <p>Analysis of accident causes shows that Greencore has less harmful incidents than the industry benchmarks, however we continue to strive to reduce these incidents even further. Reviews take place through the organisation to identify trends, run reduction initiatives and share ways of working with other manufacturing units. Each manufacturing unit then has its own review and owns the local initiatives that aim to prevent our colleagues from being involved in an accident.</p> <p>e. Accident Frequency Rate = is the frequency rate per hours worked (per 100,000 hours).</p> <p>Injury Frequency Rate = is the frequency rate per employed person (per 100 employees).</p> <p>f. No exclusions.</p>		Accident Frequency Rate (AFR)	Injury Frequency Rate (IFR)	All accidents	4.04	0.56	Minor	3.43	0.47	Lost time (all lost time accidents)	0.62	0.09	RIDDOR (only over 7 days lost time)	0.26	0.04	Specified (only specified accidents)*	0.03	0.00
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# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Diversity and equal opportunity		
3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>a. Putting people at the core is at the centre of the Greencore Way. We believe that we ultimately differentiate ourselves through our people and therefore we strive to create a culture where our people can be themselves at work and fulfil their potential. We believe that inclusion and diversity enable better business outcomes.</p> <p>We acknowledge inclusion, diversity and equal opportunity is an evolving issue, so our approach focuses on making Greencore a place for everyone, mitigating negative impacts when they do occur, as well as looking to go beyond, creating positive impacts for underrepresented groups. Core to our approach is colleague engagement and involvement.</p> <p>b. We are directly responsible for creating a culture of inclusion and supporting diversity within Greencore.</p> <p>c. At a Group level, our Chief People Officer is accountable for progressing towards our aspirations and has appointed a Head of Inclusion &amp; Diversity who is responsible for setting the direction of our strategy and delivering progress against it. We have both senior sponsorship and extensive colleague engagement which supports the delivery of the strategy, underpinned by leadership at a local level to embed and sustain progress. A successful colleague catalyst group is established to encourage two-way dialogue and ensure colleagues' views and thoughts are represented in local inclusion activity.</p> <p>Our inclusion &amp; diversity (I&amp;D) approach embeds our purpose across the business and helps our colleagues belong and thrive just by being themselves. It is our commitment to making every day better for our colleagues.</p> <p>I&amp;D is integrated into our ways of working and policies; we also have a dedicated Inclusion &amp; Diversity Policy. We are committed to a non-discriminatory workplace and operate a zero-tolerance approach to any form of discrimination. We do not accept any behaviour or attitudes that discriminate against anyone. Our commitment goes beyond industry standards and policies. We are fully committed to ensuring all our colleagues are treated fairly and receive equal pay for carrying out equivalent roles.</p> <p>We are working to achieve four aspirations:</p> <ul style="list-style-type: none"> <li>• A workforce at least as diverse as the communities in which we operate, the customers we serve, and the consumers who buy our products, at every hierarchy level.</li> <li>• A culture where our people can be themselves at work.</li> <li>• An organisation that creates opportunities for our people to fulfil their potential at work.</li> <li>• A business that has inclusion &amp; diversity hardwired into everything we do, where every colleague understands how important it is to us and where we demonstrate that every day.</li> </ul> <p>We are an equal opportunity employer and aim to ensure that all colleagues and potential colleagues are treated equally both during recruitment and through employment, regardless of their unique characteristics. We train our line manager community to ensure that we are fair, consistent and promote diversity in our hiring decisions. When recruiting for our colleagues, we welcome and encourage the unique contributions different people can bring and ensure that our adverts state our intentions.</p> <p>We recruit, make selection and promotion decisions based solely on performance and capability. We strive to help all colleagues to grow a rewarding career at Greencore and our development opportunities are designed for all. We commit to help all colleagues to build a development plan that supports them to realise their career goals.</p> <p>We ensure that colleagues joining Greencore understand how to raise grievances and encourage colleagues to talk directly to their line manager so problems can be effectively resolved. We also extend our 'Harnessing Difference' education beyond our managers and provide access to all colleagues to learn more about embracing difference in their daily interactions to help eradicate discrimination. We look to continually re-enforce this through employment codes and standards with 84% of colleagues telling us they feel safe to speak up if they see discrimination.</p> <p>All allegations of discrimination are investigated immediately and dealt with in line with our grievance process. We recognise that in certain circumstances, a colleague may not feel comfortable raising this matter directly with their line manager or local HR representative. To overcome this potentially difficult circumstance and to protect colleagues' anonymity, we have employed the use of NAVEX Global. NAVEX Global is an anonymous, free to contact and confidential service to enable colleagues to report any concern, this could include concerns in relation to inclusion and/or diversity discrimination.</p> <p>d. We continue to encourage colleagues to share their experiences, and stories through our annual inclusion calendar, set by colleagues for colleagues and measure our progress on inclusion in our People at the Core survey. We also regularly hold colleague listening groups. This year we have continued to invest in line manager education on harnessing difference and ensuring fair recruitment practices.</p> <p>We have delivered an annual calendar of inclusion events, suggested by colleagues designed to celebrate, recognise, and embrace the different cultural and historic events that are important to our people. As a result, 84% of colleagues feel they can be themselves at Greencore and we have seen another increase in belonging, with a 1% uplift since the prior survey.</p> <p>We have continued to extend our reach externally and are part of an industry-wide reverse mentoring initiative across the Food and Drink sector, with members of our leadership and colleagues taking part. We have continued to provide support with levy investment to help drive diversity in our local communities and have worked with suppliers to influence I&amp;D across the sector.</p> <p>We will continue to review our recruitment, reward, engagement, retention, and training and development activities to ensure they all support us in our commitment to inclusion, diversity, equality of opportunity and to narrowing the pay gap.</p> <p>e. To track our progress, we monitor colleague diversity statistics, and we gather colleague feedback, predominantly in forums, surveys and through union stewards. We also monitor I&amp;D concerns raised through our grievance mechanisms. When a grievance is raised, we open a case that is managed by a Greencore team member who is not directly associated with the issue, and we individually assess each grievance.</p> <p>f. Core to our I&amp;D strategy is colleague engagement, as our largest stakeholder, it is important that we ensure colleagues' voices are at the heart of our action plans. We do this through our colleague catalyst forum, listening groups and focused projects, where cross representative groups of colleagues work together to make improvements for all. We measure the effectiveness of this action through our People at the Core survey, and most recently 75% of colleagues said they can see we are working to be more inclusive.</p>

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response	
GRI 405: Diversity and Equal opportunity 2016	405-1	Diversity of governance bodies and employees	<p>a. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> <li>i. Gender;</li> <li>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul>	<ul style="list-style-type: none"> <li>a. i. Gender split at Board level is 44% female, 56% male.</li> <li>b. i. Gender split across all employees is 39% female, 61% male.</li> <li>ii. Age 16-25 = 8.4%.</li> <li>Age 26-35 = 24.3%.</li> <li>Age 36-45 = 25.5%.</li> <li>Age 46-55 = 23.4%.</li> <li>Age 56+ = 18.3%.</li> <li>iii. Percentage of all UK employees from an ethnic minority background = 27.7%.</li> </ul>
	405-2	Ratio of basic salary and remuneration of women to men	<p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p>b. The definition used for 'significant locations of operation'.</p>	<ul style="list-style-type: none"> <li>a. Male to female ratio – salaried = 1.18:1.</li> <li>Male to female ratio – weekly = 1.02:1</li> <li>b. By significant location we refer to all manufacturing sites distribution depots and office locations.</li> </ul>
GRI 3: Material Topics 2021	Non-discrimination			
	3-3	Management of material topics	The description of management approach for non-discrimination is included under GRI 405: Diversity and Equal Opportunity.	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	<p>a. Total number of incidents of discrimination during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <ul style="list-style-type: none"> <li>i. Incident reviewed by the organisation;</li> <li>ii. Remediation plans being implemented;</li> <li>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</li> <li>iv. Incident no longer subject to action.</li> </ul>	<p>a. FY23 = eight.</p> <ul style="list-style-type: none"> <li>i. A full and comprehensive HR investigation has been taken in respect of the eight incidents reported during the period and seven of the cases remain open and are being managed in line with our policy and process.</li> <li>ii. If required, remedial action plans will be agreed and implemented and will be reviewed on a regular basis.</li> <li>iii. We have reviewed and highlighted areas for action and these will be addressed through our internal management review on process and policy and, through any appropriate training intervention require.</li> <li>iv. One of the cases have been closed out satisfactorily. Remedial action plans have been agreed and implemented and will be reviewed regularly;</li> </ul>
GRI 3: Material Topics 2021	Child labour			
	3-3	Management of material topics	The description of management approach for child labour is included under GRI 414: Supplier Social Assessment.	
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	<p>a. Operations and suppliers considered to have significant risk for incidents of:</p> <ul style="list-style-type: none"> <li>i. Child labour;</li> <li>ii. Young workers exposed to hazardous work.</li> </ul> <p>b. Operations and suppliers considered to have significant risk for incidents of child labour either in terms of:</p> <ul style="list-style-type: none"> <li>i. Type of operation (such as manufacturing plant) and supplier;</li> <li>ii. Countries or geographic areas with operations and suppliers considered at risk.</li> </ul> <p>c. Measures taken by the organisation in the reporting period intended to contribute to the effective abolition of child labour.</p>	<p>a. Agricultural food supply chains source from geographical areas where child labour is endemic – it may be present but not directly reported, therefore we report zero, but caveat this with the understanding that transparency of this issue in global supply chains remains complex.</p> <p>We use a detailed risk assessment model to analyse human rights risks and we monitor our supply chain for risk factors and indicators of child labour or young workers exposed to hazardous work. High-risk suppliers undergo independent ethical audits or human rights reviews. Based on these controls, we do not consider any of our operations or suppliers to have "significant" residual risk but we remain alert to the possibility. While we have not been made aware of specific cases to address; this does not mean that the problem does not exist.</p> <p>b. Our risk assessment model identifies the highest risk areas within our value chain:</p> <ul style="list-style-type: none"> <li>i. Primary agricultural operations or basic processing of food.</li> <li>ii. Africa, Asia, South America, North America – Europe to a lesser extent.</li> </ul> <p>c. For our own operations, third-party independent ethical audits of Greencore sites are undertaken. Within our supply chain we use the online ethical platform Sedex for visibility of supplier child labour data. We also employ a dedicated human rights specialist team and participate in a range of collaborative industry actions.</p>

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Forced or compulsory labour		
	3-3	Management of material topics	The description of management approach for forced or compulsory labour is included under GRI 414: Supplier Social Assessment.
GRI 409: Forced or Compulsory Labour 2016	409-1	<p>Operations and suppliers at significant risk for incidents of forced or compulsory labour</p> <p>a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of:</p> <p>i. Type of operation (such as manufacturing plant) and supplier;</p> <p>ii. Countries or geographic areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour.</p>	<p>a. Agricultural food supply chains source from geographical areas where labour abuse is endemic – it may be present but not directly reported, therefore we report zero, but caveat this with the understanding that transparency of this issue in global supply chains remains complex. We also recognise that the risk of forced labour and modern slavery also exists within the UK and we remain vigilant to the risk of exploitation occurring within our own operations or business relationships.</p> <p>Our risk assessment model identifies the highest risk areas within our value chain:</p> <p>i. Primary agricultural operations or basic processing of food.</p> <p>ii. Africa, Asia, South America, North America – Europe to a lesser extent.</p> <p>b. We work with collaborative programmes such as Issara, Sedex and the Food Network for Ethical Trade to provide transparency, thought leadership and upskilling of international suppliers. As an employer in the UK, we engage with enforcement bodies such as the Police and GLAA to reduce the risk of exploitation occurring within the wider community as well as within our own operations and supply chains.</p> <p>Our measures taken include our memberships and participation in collaborative programmes (Food Network for Ethical Trade, Issara, Stronger Together, Association of Labour Providers, the Modern Slavery Intelligence Network), and supplier ethical visits and audits. We also have unannounced audits of labour standards within our manufacturing facilities by third-party accredited auditors to the SMETA standard. We undertake audits of our labour providers. We also engage with NGOs focused on forced labour such as Stop the Traffik.</p>

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 3: Material Topics 2021	Supplier social assessment		
	3-3 Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>a. Respecting human rights is a fundamental part of Greencore Group's responsibility as a company and is central to our corporate purpose: 'Making every day taste better'. Human rights is a focus area within our wider sustainability strategy. We want to be confident that the people who make our products or produce the ingredients sourced for our products are not being exploited or exposed to infringements on their human rights.</p> <p>We view human rights issues – specifically child, forced and compulsory labour and the assessment of our supply chain in relation to these topics – of material relevance to Greencore's business.</p> <p>Greencore Group plc is aware that human rights challenges may be present in the communities and commercial sectors in which we operate and the international supply chains from which we source. We are fully committed to supporting our colleagues and supply chain workers by complying with our legal human rights requirements as defined at national, European and international levels. We will go beyond the existing legal framework to champion this issue to the best of our ability and help build a better future.</p> <p>b. Whilst human rights abuse has no place in any business, this is an area of growing concern – not just in our global supply chains, but within UK food manufacturing operations. We are deeply committed to respecting and safeguarding the people who work for us, with us, or who are affected by our activities.</p> <p>c. We take a zero-tolerance approach towards child, forced and compulsory labour and work closely with suppliers to manage these risks.</p> <p>We are aligned to the principles of the Ethical Trade Initiative (ETI) Base Code. This drives a programme of site audits, inspections, actions and additional external support as needed and further aligns with the UN Declaration of Human Rights, UN Guiding Principles on Business and Human Rights and UK Modern Slavery Act.</p> <p>We also note the requirement for transparency in supply chains embedded within the UK Modern Slavery Act and are committed to a policy of ETI Base Code compliance within our value chains. The work references the UN and International Labour Organization (ILO) appropriate standards for human rights as well as the ETI Base Code. These processes identify and prevent cases of any person under the age of 18 years old from working for Greencore directly or through our agency labour partners, and also identify potential cases of forced labour. We conduct enhanced checks and ethical audits to verify these processes.</p> <p>The issue is overseen by our Ethics Committee. Responsibility for these topics sits with our Head of Human Rights. Team leadership runs from the Head of Sustainability to the Head of Human Rights and the Human Rights Manager. We also work with experienced specialist colleagues in HR, Technical and Purchasing.</p> <p>d. We are solely responsible for Greencore site activity. We are a member of Sedex and are audited to the Sedex Members Ethical Trade Audit (SMETA) standard. All of our manufacturing facilities are registered on Sedex and have undergone periodic unannounced SMETA audits. We address and resolve any non-conformances. Our Human Rights Policy requires all our operations to be subject to third-party ethical audits every two years.</p> <p>We risk assess our global supply chains and sourcing operations, and work with our suppliers to tackle identified risks. We have an influence on our suppliers through our procurement processes, however we do not have exclusive influence.</p> <p>We have resourced a Human Rights team to facilitate progress in this area and have invested in training for our key staff across our internal sites, Technical team and Procurement team to ensure human rights issues are integrated into their decision-making.</p> <p>We run two key ongoing programmes to manage these issues: our site ethical compliance programme and value chain human rights risk assessment and engagement. These incorporate clear processes to identify human rights challenges, as defined within the ETI Base Code, within Greencore or our supply chains.</p> <p>We have large global supply chains which means data is challenging to gain full transparency on. We break down risk by country and activity within our value chain, so we can compare the child, forced and compulsory labour risks and decide where to focus our resources.</p> <p>In FY23 99% of our direct ingredient and packaging suppliers were connected to us via Sedex, compared to 99% in FY22, 97% in FY21, 98% in FY20 and 95% in FY19.</p> <p>e. We evaluate our management of human rights issues and specifically child, forced and compulsory labour, by undertaking internal and external audits.</p> <p>We have independent third-party ethical audits, as well as having an SA 8000 trained ethical auditor within the Sustainability team who can work internally and externally to verify compliance. This is a rolling plan of audit and compliance monitoring that continues to show timely responses and closure of issues. We have developed a programme of ethical support visits for each Greencore site to provide additional support to site teams beyond audit. No critical issues have been reported.</p> <p>Within our own operations, none are considered to have significant risk for incidents of child labour, young workers exposed to hazardous work and forced labour.</p> <p>Agricultural food supply chains source from geographical areas where child and forced labour is endemic; it may be present but not directly reported, therefore we report zero, but caveat this with the understanding that transparency of this issue in global supply chains remains complex. We know that child, forced and compulsory labour remains a serious concern in many of the countries from which our food originates. Such cases are often hidden due to the complexity of global supply chains. While we have not been made aware of specific cases to address; this does not mean that the problem does not exist.</p> <p>We use a detailed risk assessment model to analyse the human rights risks of the food that we buy from our suppliers. This includes a range of human rights indicators by country and raw material category and provides a detailed numerical model to inform our approach. These risk assessments include industry-leading forced labour analysis (FNET and Sedex) to identify areas of greatest risk. This data is used within our supplier engagement work to allow prioritisation within our value chains and ensure our resources are focused on the areas of greatest social risk.</p> <p>The internal team insight drives data and analysis into Ethical and Sustainable Sourcing Committees. We look to use the best available technology which in this case is the Sedex system, the FNET risk assessment tool and third-party SMETA audits for compliance and insight.</p> <p>We have grievance mechanisms in place for all these topics, which we also use to monitor our effectiveness of managing these issues. Our primary mechanism is a confidential helpline provided by NAVEX Global. We also utilise the industry level mechanism of SMETA as well as government bodies such as the Gangmasters and Labour Abuse Authority (GLAA) and the Police. NAVEX Global and SMETA cover all Greencore production sites and are available to all colleagues and workers. While Greencore manages the systems, it shares all learnings with stakeholders. In the highly sensitive area of human rights, each case may be handled differently; we use specialist internal and external resource and prioritise support to individuals impacted.</p> <p>In order to ensure effectiveness of the grievance mechanism, we analyse each of the issues raised. They are also raised and reviewed during third-party SMETA audits and stakeholder meetings.</p> <p>f. We share our process and findings with stakeholders, asking them to challenge us so that we can improve each year. We know that those who seek to conduct criminal exploitation are always changing their approach and capacities and we therefore seek best in class guidance regarding the evolution of our programme. The feedback that we have received regarding the programme has been positive and supportive, and we believe that it has been demonstrably effective.</p>

# GRI Index

## Material Topics | 400 series (Social topics)

GRI Standard	Disclosure	Specific Disclosure	Greencore Response
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria.	a. Percentage of new suppliers that were screened using social criteria.	a. Our suppliers are screened using a variety of social criteria, and to date 99% of our direct food and packaging suppliers are connected to us on the Sedex collaborative platform for sharing responsible sourcing data on supply chains.
GRI 3: Material Topics 2021	Customer health and safety		
	3-3 Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment and people, including impacts on their human rights;</p> <p>b. Report whether the organisation is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. Describe its policies or commitments regarding the material topic;</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <p>i. Actions to prevent or mitigate potential negative impacts;</p> <p>ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. Actions to manage actual and potential positive impacts;</p> <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <p>i. Processes used to track the effectiveness of the actions;</p> <p>ii. Goals, targets and indicators used to evaluate progress;</p> <p>iii. The effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. Lessons learned and how these have been incorporated into the organisation's operational policies and procedures;</p> <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>a. Our approach is to ensure we sell and distribute safe food to our customers and consumers. There are three key potential adverse impacts relating to food safety: microbiological food safety incidents, foreign body/physical food safety incidents and chemical food safety incidents. All of these have the potential for negative impacts on the health of the consumer. Microbiological food safety incidents refer to the presence of pathogens in the products that we produce. Foreign body and physical food safety incidents refer to the presence of foreign bodies/physical contamination in the products that we produce. Foreign bodies may be intrinsic to the raw materials used and the products that are produced. Chemical food safety incidents refer to the presence of chemical contamination in the products that we produce. Chemical contamination may occur due to the raw materials used or through the production processes that are used to manufacture the products that are produced.</p> <p>b. Food safety incidents can occur within our own operations or our supply chain and our approach manages the risk throughout.</p> <p>c. Greencore's Technical team mission statement is: "To deliver sustainable competitive advantage to Greencore through technical excellence". This mission is driven through three key pillars: Where people want to work, Beyond compliance and Working smarter, and through four technical focus areas: People, Innovation, Allergens and Consistency, forming the basis of our technical excellence and our foundation for strong food safety.</p> <p>There are a range of policies in place to manage food safety, as well as best practice documents and customer policies that we align to. We have 26 policy documents in place (including use of genetically modified foods, control of allergens), 69 guidance documents, procedures and reporting matrices along with access to 26 industry best practice guidelines.</p> <p>d. The governance of our processes is embedded in our 'line of defence approach': First line – structures and management systems, second line – reporting, review and internal audit, third line – external audit performance. Overall responsibility for customer health and safety sits with the Group Technical Director, Clare Binnington. Each site is supported by a Head of Technical who has overall responsibility for a small number of sites. Each manufacturing site has a Technical Controller who has overall responsibility for that individual site. The blueprint structure reporting to the Technical Controller is Technical Manager, Hygiene Manager, Technical Services Manager and Process Manager.</p> <p>Supplier management is a key element of our control. Centrally, our Head of Technical Services has responsibility for supplier management and performance. We have a central technical function to support this process. Our Audit team delivers an effective risk assessed supplier approval process for the Greencore supply base, to demonstrate compliance to food safety standards, customer requirements and legislation. Our Central Specification team deliver detailed raw material specification on a live web based platform. Our Raw Material Technologist delivers site support to manage short-term raw material issues within the supply base. Our SMEs assure food safety and quality from field to fork, supporting and driving technical innovation, supply chain mapping and horizon scanning across the supply chain.</p> <p>We have a 37-strong central Technical team to govern and support processes across the business. Testing of raw materials for food integrity and fraud prevention is centrally controlled and completed in conjunction with a well-respected team at 'Food Forensics'. We are active participants in the Food Industry Intelligence Network (FIIN) where members collate and report all food integrity testing and trace information, the organisation facilitates pooling of over 50,000 test results annually.</p> <p>e. All Greencore sites have a Hazard Analysis Critical Control Point (HACCP) system in place. This forms the basis of all the food safety controls that are in place on site. The whole site and all of the process steps are considered within the HACCP system including raw materials. Microbiological, physical and chemical hazards will all be considered as part of the HACCP system. Each step in the process is assessed to understand if control at that point is critical to the overall safety of the product. Site HACCP systems are regularly audited and reviewed to ensure that they remain current and any incidents reported will result in a review of the HACCP system.</p> <p>There are specific controls on both raw materials and raw material suppliers. Materials are only purchased from approved sources and all raw materials are purchased against a comprehensive specification. There is a comprehensive testing programme in place which includes raw materials, production environments and the finished products.</p> <p>Technical Key Performance Indicators (KPIs) are reviewed daily, weekly and monthly at an individual site level. Weekly technical KPI calls take place which include all sites where results are reported into the senior Technical team. Our Group Risk Tracker is reviewed by the Group Technical Director on a monthly basis.</p> <p>All sites undertake internal and external audits. These include certificated third-party (BRC) audits by customers, an independent third-party Greencore audit and internal audits, which are completed by both Group and internal site auditors. All sites current BRC certification status is a minimum of an A rating. All BRC audit non-conformances must be closed out within 28 days of the audit completion.</p> <p>f. There are a number of different ways that stakeholders can notify us of concerns around food safety. This may be through telephone helplines/contact addresses which come directly into Greencore, contact through retailers help desks or telephone lines or through regulatory bodies such as Environmental Health or Trading Standards Officers. All serious incidents are investigated, and an Incident Management team formed of key individuals on-site with external support as necessary.</p>
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	<p>a. 100% of our products are assessed for product safety. We also monitor complaint levels – foreign bodies, quality and micro complaints are recorded and assessed for impact. Complaints may be received via the retailer or sent directly to Greencore. Complaints are categorised and investigated by individual sites. Complaint levels are assessed taking into account production volumes and are reported in complaints per million/complaints per hundred thousand packs sold.</p> <p>Microbiological monitoring will vary dependant on the site and product types but generally will include testing of finished products for both pathogens and indicator organisms, swabbing and analysis of the factory environments for pathogens and indicator organisms. Other microbiological testing may include testing of the quality of water and raw materials used on-site. Again, these are managed with both targets of acceptability and improvement at an individual site level. Non-conformance levels on complaints and microbiological are extremely low and in line with our customer expectations.</p>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <p>i. Incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. Incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. Incidents of non-compliance with voluntary codes.</p> <p>b. If the organisation has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>a. FY23: two public product recalls (Food Standards Agency):</p> <ul style="list-style-type: none"> <li>Salad recalled due to incorrect allergen information.</li> <li>Sandwich recalled due to incorrect allergen information.</li> </ul> <p>Both instances were recalled voluntarily and corrective actions put in place to prevent a reoccurrence. No reported illness or injured parties and only customer costs for loss of sale and product removal from sale have been incurred.</p>