

Groupe Casino

Coalition observer since 2022 | As of September 2023, beef is a material commodity for Groupe Casino.*

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company's 2021, 2022 and 2023 reporting record. The record includes the following responses:

- “Yes” indicates a company is reporting against a KPI and reporting quantitatively where indicated
- “Yes – narrative reporting” indicates a company is reporting qualitatively against a quantitative KPI
- “Not yet reporting” response indicates a company is not yet reporting on a KPI
- “N/A” indicates a KPI was not established in a given year

Companies have also provided information on their performance against appropriate KPIs, along with methodologies and targets. This information has been self-reported by companies and verified by Proforest.

Links are provided to information when a company is reporting (“Yes”) against a public information requirement, and when a company is reporting qualitatively (“Yes – narrative reporting”) against a quantitative KPI.

For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit transparency.tcgfforestpositive.com

**Note: Coalition observer companies have been invited, but are not obligated, to share their reporting and performance information in the Coalition's 2022 annual reporting process, and their information is not included in calculations of the Coalition's collective progress reporting against the KPIs.*

Beef and other cattle-derived products for Retailers and Manufacturers

Beef KPIs	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Scope*	Link to publicly available source	Target (optional)
Element 1							
1.1 Policy commitments to the forest positive goals	<p>Note: Policy covers whole scope of supply chain and roadmap elements, DCF and human rights commitments. GPA note on scope: GPA's Social and Environmental Beef Purchasing Policy applies to all suppliers in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.</p> <p>Annual and Sustainability report GPA 2021</p> <p>Link</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>	<p>See full details in 'SOCIAL AND ENVIRONMENTAL BEEF PURCHASING POLICY'</p> <p>Since 2020, all meatpackers looking to do business with GPA have been required to comply with the unified protocol Beef on Track and to demonstrate that they are compliant with applicable regulations. All meatpackers have pledged to ensure their value chain is:</p> <ul style="list-style-type: none"> • Free of deforestation or conversion of native vegetation • Free of forced, compulsory or child labor • Free of environmental embargoes due to deforestation 		<p>GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.</p>	<p>Link</p> <p>- pages 46 to 50</p> <p>Social-and-Environmental-Beef-Purchasing-Policy</p>	

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			<ul style="list-style-type: none"> • Free of land grabbing in indigenous or quilombola lands • Free of land grabbing in protected areas • Registered with the Rural Environmental Register (CAR, in portuguese) and environmentally licensed, as applicable 				
1.2 Timebound action plan summary	<p>In 2022 we will build further valuable partnerships, working together toward an increasingly sustainable livestock industry. The Hub conducted an assessment of four of our partner meat packers and then worked with each of them to develop an action plan toward building a deforestation- and conversion-free</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>	<p>Since 2018, GPA has required its beef meatpackers suppliers to contract their own geomonitoring system via satellite, which allows verification of social and environmental risks based on the location of the farms and the cross-referencing of public data. The use of the geomonitoring tool is mandatory, regardless of the geographical location of its units and</p>	<p>Targets achieved:</p> <ul style="list-style-type: none"> • Source 100% of our beef from suppliers with geomonitoring and traceability systems in place • 100% of suppliers compliant with our Social and Environmental Beef Purchasing Policy 	<p>GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label</p>	<p>Link pages 46 to 50 Link</p>	<ul style="list-style-type: none"> • 100% by 2020 - Target achieved • 100% by 2021 – Target achieved

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	<p>supply chain. The Casino Group participated and co-hosted more than ten meetings in 2021. As presented in the Forest Positive Coalition's, this working group assessed the best practices of 20 Brazilian meatpacking companies that together operate and source from more than 100 slaughterhouses in the Brazilian Amazon and Cerrado biomes. The aim is to publish guidelines in early 2022 for beef suppliers in Brazil to ensure that the farms they work with are not linked to deforestation in Brazil.</p>		<p>that all batches of cattle purchased for the entire production of the meatpacker are verified.</p> <p>In 2020, we updated our Social and Environmental Beef Purchasing Policy to include the obligation for all meatpackers to verify that all batches of cattle purchased are in compliance with the criteria established in the Beef on Track protocol, including the criterion of zero deforestation in the Amazon. It is the responsibility of the supplier to manage, control the origin and socio-environmental analyses of the farms, in addition to transmitting this data to GPA through the traceability system.</p>		<p>brands or other brands, regardless of the biome in which they are located.</p>		

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			In 2022 we updated again our policy to include the Voluntary Cerrado Beef Supplier Monitoring Protocol, led by Proforest and Imaflores and the indirect farms commitment until 2025. Since then, we are engaging our suppliers with this topics. For 2023, we are starting to build an action plan with our suppliers to achieve these 2025 goals.				
1.3 Beef footprint across all product categories	Total beef volume (2020 - reported in CDP Forest): 23.569 ton, through extraction of the beef procurement database. CDP	Yes: quantitative <input checked="" type="checkbox"/> Yes: narrative <input type="checkbox"/> No <input type="checkbox"/>	GPA total beef volume reported in CDP forest (2021) - 7.342 ton	This data is taken from our purchase database (internal system), which identify the origin of the product and tons purchased.	The value of tons refers to the total tons of beef of Exclusive Brands (Qualitá and Rubia Gallega) purchased and sold by GPA in 2021.	Link	
1.4 % with known origin	100% of direct slaughterhouse suppliers with	Yes: quantitative <input checked="" type="checkbox"/> Yes: narrative <input type="checkbox"/>	Annual Report: 100 % of meatpacker suppliers with geomonitoring	Since 2018, GPA has required its beef meatpackers suppliers	GPA's Social and Environmental Beef Purchasing	Link pages 46 to 50	

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	satellite systems and active traceability. For each GPA purchase, every beef supplier must enter information on the Company's tracking tool about the direct origin of the beef sold to GPA. Link	No <input type="checkbox"/>	system and active traceability CDP Forest 2021: 100% for Private Label	to contract their own geomonitoring system via satellite, which allows verification of social and environmental risks based on the location of the farms and the cross-referencing of public data. The use of the geomonitoring tool is mandatory, regardless of the geographical location of its units and that all batches of cattle purchased for the entire production of the meatpacker are verified. It is the responsibility of the supplier to manage, control the origin and socio-environmental analyses of the farms, in addition to transmitting this data to GPA through the traceability system.	Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.	Link	

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<p>1.5 Progress on ensuring beef is free from deforestation, conversion and conflict for high-risk areas</p>	<p>Annual Report - 100 % of direct slaughterhouses suppliers with their own geomonitoring system and active traceability. CASINO DUTY OF CARE PLAN 2021-20072022.pdf (groupe-casino.fr) Annual and Sustainability report GPA 2021 CDP</p>	<p>Yes: quantitative <input type="checkbox"/> Yes: narrative <input checked="" type="checkbox"/> No <input type="checkbox"/></p>	<p>According to the beef-related business plans, in 2021 we reached 100% of our meatpacker suppliers adhering to the Social and Environmental Beef Purchasing Policy, with own geomonitoring system and commitment to zero deforestation in the Amazon as a condition for remaining as suppliers.</p>	<p>In 2020, we updated our Social and Environmental Beef Purchasing Policy to include the obligation for all meatpackers to verify that all batches of cattle purchased are in compliance with the criteria established in the Beef on Track protocol, including the criterion of zero deforestation in the Amazon. It is the responsibility of the supplier to manage, control the origin and socio-environmental analyses of the farms, in addition to transmitting this data to GPA through the traceability system.</p> <p>To assess the adherence and accuracy of the monitoring process carried out by meatpackers</p>	<p>GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.</p>	<p>Link pages 46 to 50 Link</p>	

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				<p>suppliers, GPA reanalyses all batches purchased by the Group from original farms, verifying that they comply with the criteria established in the Policy and the Beef on Track protocol.</p> <p>We launched two key supplier monitoring initiatives in 2022 in an effort to keep our policy up to date and in line with best practice, and to ensure we are responsive to market demands and compliant with current legislation and protocols. Our first initiative was a reformulation of our Responsible Beef Sourcing Policy to reflect new standards under the Voluntary Cerrado Beef Supplier</p>			

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				Monitoring Protocol, led by Proforest and Imaflora, and to incorporate monitoring of indirect suppliers.			
Element 2							
2.1 Direct supplier list of identified major upstream suppliers, up to slaughterhouse when possible.	Did not report	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	18 active suppliers as of December 31, 2022	We do not disclose publicly the list of the name of our suppliers		Link page 50	
2.2 A summary of the Forest Positive Approach for meatpackers and own brand manufacturers	All slaughterhouses have pledged to ensure their value chain is: <ul style="list-style-type: none"> Free of deforestation or conversion of native vegetation Free of forced, compulsory or child labor Free of environmental 	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	All meatpackers have pledged to ensure their value chain is: <ul style="list-style-type: none"> Free from deforestation and conversion of native vegetation; Free from conditions similar to slave/ child labour; Free from environmental 		GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in	Link - pages 46 to 50 Link	

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	<p>embargoes due to deforestation</p> <ul style="list-style-type: none"> Free of land grabbing in indigenous or quilombola lands Free of land grabbing in protected areas Registered with the Rural Environmental Register (CAR) and environmentally licensed, as applicable. <p>Annual and Sustainability report GPA 2021</p>		<p>embargoes due to deforestation;</p> <ul style="list-style-type: none"> Free from invasions of indigenous lands; Free from invasions in environmental conservation areas; Farms should be registered with CAR (Rural Environmental Registry) and hold an environmental license, when applicable. 		<p>natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.</p>		
<p>2.3 T1 suppliers to whom the Forest Positive Approach and its implementation have been</p>	<p>Narrative reporting Annual and Sustainability report GPA 2021</p>	<p>Yes: quantitative <input checked="" type="checkbox"/> Yes: narrative <input type="checkbox"/> No <input type="checkbox"/></p>	<ul style="list-style-type: none"> Source 100% of our beef from suppliers with geomonitoring and traceability systems in place 100% of suppliers engaged and compliant with our Social and Environmental Beef Purchasing Policy 	<p>According to the business plans related to beef, 100% of our meatpacker suppliers must be adherent to the Social and Environmental Beef Purchasing Policy, and therefore, have geospatial monitoring and tracking tools.</p>	<p>GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef</p>	<p>Link pages 46 to 50 Link</p>	

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communicated				<p>Thus, all suppliers are communicated and engaged under an improvement plan and must have an individual monitoring of engagement in the processes to transit purchasing, quality, and social and environmental information.</p> <p>We periodically hold individual meetings with suppliers to monitor and support the progress of their practices and we support business meetings to strengthen training and disseminate the requirements of our Policy, in order to encourage a more sustainable livestock industry.</p> <p>We receive monthly double-checking information from our suppliers' direct</p>	<p>products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.</p>		

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				<p>farms under the criteria of the Policy and the Beef on Track Protocol, and we work very closely and periodically with everyone, with an action plan when necessary, to engage and adjust in our defined criteria and to adopt more sustainable and responsible practices of their own chains. We took part, in partnership with the Collaboration for Forests and Agriculture (CFA), of the Development Hub of Deforestation-Free Chains in order to engage our beef suppliers to adopt more sustainable practices, having as background the collaboration to preserve forests and</p>			

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				the incentive to the deforestation-free meat chain.			
2.4 Performance of T1 suppliers against Forest Positive Approach including progress on delivery across entire operations	100% of direct beef suppliers compliant with GPA's Responsible Beef Sourcing Policy. 100% of direct slaughterhouses suppliers with their own geomonitoring system and active traceability. All slaughterhouses and meat packers are required to be fully compliant with our Responsible Beef Sourcing Policy in order to retain their status as suppliers. Those that refuse to comply with implementation and/or monitoring requirements are subject to action by the Group, including suspension from supplying products to	Yes: quantitative <input type="checkbox"/> Yes: narrative <input checked="" type="checkbox"/> No <input type="checkbox"/>	All meatpackers and processors must fully comply with the Social and Environmental Beef Purchasing Policy, that include the DCF criteria for Amazon, in order to continue as a GPA supplier. Those who refuse to comply with the implementation or monitoring requirements are blocked and cannot supply to any business unit of the Group until their adjustment. In addition, GPA adopts its own tracking tool in which data of direct origin and shipment of goods are made available by suppliers. Thus, GPA can continuously check all data passed on by meat packers.	<ul style="list-style-type: none"> • Source 100% of our beef from suppliers with geomonitoring and traceability systems in place • 100% of suppliers compliant with our Social and Environmental Beef Purchasing Policy 	GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.	Link pages 46 to 50 Link	

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	<p>any business unit within the Group until they are compliant. Since 2017, nonconformities have been found for 22 Brazilian suppliers; of these, 4 have implemented action plans for compliance and 18 remain debarred (status as of 12/31/2021). Internal forums are held where the different departments involved track performance indicators for each stage in the value chain. These discussions inform action plans for continuous improvement, working jointly with our suppliers.</p>		<p>We consider the entire volume in compliance as 100% of the suppliers (and consequently their volumes) are adherent to the Policy. Since 2017, 22 domestic suppliers showed non-compliances with the Policy and were blocked, of which 4 met the adjustment plans and 18 remained blocked at the end of the period.</p>				

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	Annual and Sustainability report GPA 20 21						
2.5 Meatpackers sourcing from high-risk origins that have been engaged and are being evaluated	Narrative reporting Annual and Sustainability report GPA 20 21	Yes: quantitative <input checked="" type="checkbox"/> Yes: narrative <input type="checkbox"/> No <input type="checkbox"/>	See response KPI 2.3	For GPA the direct suppliers (T1) are meatpackers – see response to KPI 2.4	GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.	Link - pages 46 to 50 Link	
2.6 Performance of meatpackers against Forest	For GPA and Assaí the direct suppliers (T1) are meatpackers – see response to KPI 2.4	Yes: quantitative <input type="checkbox"/> Yes: narrative <input checked="" type="checkbox"/> No <input type="checkbox"/>	See response to KPI 2.4	For GPA the direct suppliers (T1) are meatpackers – see response to KPI 2.4	GPA's Social and Environmental Beef Purchasing Policy is company-wide and applies to all suppliers and	Link - pages 46 to 50 Link	

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Positive Approach including progress on delivery across entire operations	Annual and Sustainability report GPA 2021				volumes (100%) in the supply chain of all our businesses, who supply beef products of Brazilian origin in natura or processed, chilled or frozen, to Private Label brands or other brands, regardless of the biome in which they are located.		

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Element 4 (Landscape Engagement) Key Performance Indicators | As of September 2023, Groupe Casino is focusing landscape engagement on beef.

Beef Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
Element 4 (Landscape Engagement)						
4.1 Priority production landscapes identified	Link	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	<i>Company actions align with already established jurisdictional and/or landscape initiative priorities in area Company has operational presence in area</i>	<i>All of Éxito's beef suppliers have been part of a sustainable agriculture program since 2019, that monitors all farms annually through the Global Forest Watch Tool and measures compliance with agricultural borders and control of the forest coverage area. The program is called GANSO (Spanish: Ganadería Sostenible) and was created by Climate Focus and the International Center for Tropical Agriculture, with Éxito undertaking to cover all its suppliers every year. Therefore, this initiative is based on the information collected during the year, and it is a milestone for positive actions in nature in Colombia, allowing to expand conservation actions at the landscape level, as well as to build and show a new business model for commercial retail, which comprises a large part of Colombia's formal beef business. Grupo Éxito and the WWF Alliance are developing a project that will consolidate a positive business</i>	Link Link	

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Beef Landscape KPI's	Publicly reported value and method provided in 2022	Publicly reporting as of June 30th 2023	Publicly reported value or narrative for 2023 on 2022 data	Methodology	Link to publicly available source	Target (optional)
				<p><i>model for nature that includes conservation and zero net deforestation attributes as a requirement in the Colombian retail market and its NDCs. Through a farm-level conservation potential analysis, conservation actions to be included in the requirements were identified depending on the conservation potential and context.</i></p> <p><i>118 farms representing approximately 23,000 hectares of land use will be analyzed for their conservation potential given their location and the biodiversity capacity of the landscape. The project began in 2022 and will finish at the end of 2023.</i></p>		
4.2 Methodology used to identify priority production landscapes	<i>Did not report</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>				
4.3 Number of landscape initiatives	Link	Yes: quantitative <input type="checkbox"/>		<i>Grupo Éxito together with WWF submitted a nature-based solutions project to the UK Pact fund. The</i>	Link (F6.10b)	

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currently engaged in		Yes: narrative <input checked="" type="checkbox"/> No <input type="checkbox"/>		<i>project was finally selected for funding.</i>		
4.4 For each landscape initiative your company is currently engaged in, information on: 1) Name, location, timeline and other partners involved 2) Report on type of engagement (e.g disbursed financial support, in-kind support, capacity, preferential sourcing) 3) Specific actions or projects that are supported	Link	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		<i>This project covers all direct supply of cattle from Grupo Éxito in 13 departments of Colombia. Consumption and sustainable livestock farming: the alliance for conservation and biodiversity” seeks to promote the conservation of ecosystems, the protection of biodiversity and the strengthening of good practices in livestock farms, thanks to funding from the Government of the United Kingdom under its UK PACT program. WWF Colombia joins this alliance as a technical partner to incorporate purchasing standards that promote sustainable meat production and share clear environmental information about the product with consumers so that sustainability eventually becomes the norm. This milestone in mass consumption strengthens the sustainable livestock farming model that Grupo Éxito has been working on in recent years, where the Company promotes the protection of the</i>	Link (F6.10b)	

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<p>4) How the actions intend to address systemic issues and contribute to delivering forest positive goals (at least one of conservation, restoration, positive inclusion of farmers and communities, landscape-level multi-stakeholder platforms or partnerships)</p> <p>5) Linkages to shared landscape-level goals developed through multi-stakeholder processes</p>				<p><i>planet, animal welfare, meat quality and the country's economic development.</i></p> <p><i>Previously to this project, all of Éxito's beef suppliers since 2019 belong to a cattle sustainable program that monitors yearly through the use of the global forest watch pro tool all farms and measures their compliance with the respect to the agricultural border and the control of the forest cover tree area. The program is called GANSO (Spanish: Ganadería Sostenible) and was created by Climate Focus and the International Centre for Tropical Agriculture, with the commitment of Exito to cover all its suppliers yearly.</i></p> <p><i>Hence, this initiative builds on the information that is collected throughout the year and is a milestone for the nature-positive actions in Colombia that allows to scale up the conservation actions to the landscape level, as well as building and proving a new business model for retail, that encompasses</i></p>		

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				<i>a huge part of the formal beef business in Colombia.</i>		

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