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Grupo Nutresa's integrated annual report 2022 was prepared pursuant to the GRI Standards for the preparation of sustainability reports of the Global Reporting Initiative. It contains the indicators of the Sustainability Accounting Standards Board (SASB), and incorporates the indicators that account for how the Organization contributes to the achievement of the Sustainable Development Goals (SDGs) and also presents the progress towards compliance with the 10 principles of the Global Compact.



**A FUTURE
TOGETHER**

INDICATOR	RELATED SDGs	Statement of use	EXTERNAL VERIFICATION
GRI 1 Foundation 2021	N/A	Grupo Nutresa S. A. has made its disclosures in accordance with the GRI Standards for the period ranging from January 1 to December 31, 2022.	
STANDARD	GLOBAL COMPACT	GRI 1 used	
GRI 1 Foundation 2021	N/A	GRI 1: Foundation 2021	
		Applicable sector-based GRI standards	
		Food sector corresponding with the guidelines of the G4 version.	

INDICATOR	RELATED SDGs	p. 2 . Presence in our strategic region. p. 7 . About this report.	EXTERNAL VERIFICATION
GRI 2-1 Organizational details	N/A		
STANDARD	GLOBAL COMPACT	Grupo Nutresa S.A. is headquartered in Medellín, Colombia. Grupo Nutresa S.A. is a Colombian public limited company (anonymous partnership). The corporate purpose of the Parent Company consists in investing or using resources or availabilities in organized companies through any the methods authorized by the law, whether they are Colombian or foreign. Through its sustainability direction department, Grupo Nutresa supports the processes related to training, consolidation and audit of the indicators for all the controlled companies that have the ability to influence the Organization's material issues.	
GRI 2 General Disclosures 2021	N/A		

INDICATOR

GRI 2-2 Entities included in the organization's sustainability reporting

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Grupo Nutresa's entities](#)

- Incorporation of C. I. Nutrading S. A. S., a company that assists the Colombian companies that intend to export products and services, making it easier for them to achieve development and have access to new markets through the Organization's networks and capabilities.
- Incorporation of Basic Kitchen S. A. S., a company whose main corporate purpose is the commercialization of food products in Colombia, including all products under the Badía brand.
- Incorporation of Aliados Comerciales Alternativos. S de R.L. de C.V., a company whose corporate purpose is the commercialization of consumer goods.
- Acquisition of Belina Nutrición Animal S. A., Belina Importaciones e Innovaciones Dos Mil S. A. and Industrial Belina Montes de Oro S. A., companies that produce, import and commercialize pet food as their main corporate purpose.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-3 Reporting period, frequency and contact point

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [6](#). Corporate Contacts.

Grupo Nutresa publishes its integrated report on a yearly basis. Its financial statements and sustainability-related information are also disclosed every year. The Integrated Report has been published on March 21, 2023.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-4 Restatements of information

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

EXTERNAL
VERIFICATION



INDICATOR**GRI 2-5 External assurance****RELATED SDGs**

N/A

STANDARD

GRI 2 General Disclosures 2021

GLOBAL COMPACT

N/A

p. 7. About this report.

[Independent auditor's report 2022](#)

The financial information of Grupo Nutresa and its subordinated companies is prepared in accordance with the International Financial Reporting Standards (IFRS) approved in Colombia and with all other legal provisions issued by the surveillance and control agencies. The companies follow the accounting practices and policies adopted by the Parent Company. In the case of the subordinate companies located outside Colombia, such accounting practices do not substantially differ from the practices used in the countries of origin, or their practices and policies have been standardized when they have a significant impact on the consolidated financial statements. The information was audited by PricewaterhouseCoopers and the non-financial data has been verified by KPMG Advisory, Tax & Legal.

**EXTERNAL
VERIFICATION****INDICATOR****GRI 2-6 Activities, value chain and other business relationships****RELATED SDGs**

N/A

STANDARD

GRI 2 General Disclosures 2021

GLOBAL COMPACT

N/A

Junta directiva Código de buen gobierno

[Board of directors](#)[Senior management team](#)**EXTERNAL
VERIFICATION**

INDICATOR**GRI 2-7 Employees****STANDARD**

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. 2. Presence in our strategic region.

p. 92. Employee diversity.

[Social indicators by country](#)**EXTERNAL
VERIFICATION**

Country	Total	% people in	% people from	% Managers from
Colombia	36,037	73,97%	73,57%	74,16%
Chile	3,594	7,38%	7,09%	7,38%
Costa Rica	2,996	6,15%	5,76%	5,76%
Mexico	1,832	3,76%	3,77%	3,77%
Peru	999	2,05%	2,07%	2,07%
United States	856	1,76%	0,88%	1,74%
Panama	677	1,39%	1,34%	1,34%
Guatemala	492	1,01%	1,01%	1,01%
Venezuela	260	0,53%	1,37%	1,37%
Dominican Republic	385	0,79%	0,80%	0,80%
Nicaragua	235	0,48%	0,80%	0,80%
Ecuador	210	0,43%	0,46%	0,46%
El Salvador	126	0,26%	0,28%	0,28%
South Africa	22	0,05%	0,04%	0,04%
Otros paises	0	0,00%	0,77%	0,77%
Total Grupo Nutresa	48,721	100,00%	100,01%	101,75%

INDICATOR**GRI 2-8 Workers who are not employees****STANDARD**

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

Temporary employees: 5,570; Point-of-sale staff: 4,412; Contractor staff and other: 7,719. Direct employees under indefinite-term contracts: 23,053; Direct employees under fixed-term contracts: 6,954; Direct employees under specified-purpose contracts: 107.

There are no workers who are not employees in the Organization.

**EXTERNAL
VERIFICATION**

INDICATOR

GRI 2-9 Governance structure and composition

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [11](#). Sustainability strategy governance.
p. [34](#). Board of Directors.
p. [36](#). Management team.

[Board of directors](#)
[Senior management team](#)

The Company has a Chief Executive Officer (CEO). Additionally, the Organization has a Board of Directors formed by seven main members. The Board of Directors has multiple support committees for the performance of its duties. The committees are the following: the Strategic Planning and Sustainability Committee; the Corporate Governance and Board Matters Committee; the Finance, Audit and Risks Committee; and the Appointment and Remuneration Committee.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-10 Nomination and selection of the highest governance body

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Code of Corporate Governance](#)

Page 21; Article 9, Section C and Page 34; Article 10, Section 17 of the [Code of Corporate Governance](#).

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-11 Chair of the highest governance body

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Board of Directors](#)
[Code of Corporate Governance](#)

EXTERNAL
VERIFICATION



INDICATOR

GRI 2-12 Role of the highest governance body in overseeing the management of impacts

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [11](#). Sustainability strategy governance.

[Board of Directors](#)

The Audit Committee is in charge of analyzing the risks to which the Organization is exposed and support the work of managing them with the aim of minimizing their impact in the economic, environmental and social contexts. Additionally, the Committee must follow up on the action plans designed to manage the Organization's risks and opportunities.

The Strategic Planning and Sustainability Committee is in charge of, among other responsibilities, ensuring that the strategic planning is always aligned with the sustainable plans established for the business group and that the programs and policies focused on strengthening the sustainability are aligned with the Organization's sustainable development strategy and that they contribute to its fulfillment.

The Sustainable Development Vice Presidency is in charge of facilitating and managing the discussion between the stakeholders and the highest governance body with regard to economic, environmental and social matters. This Vice Presidency is chaired by María Adelaida Arango Hoyos and it receives, addresses and manages inquiries and opinions by means of stakeholder engagement mechanisms, and it also channels said matters through to the Board of Directors.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-13 Delegation of responsibility for managing impacts

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [11](#). Sustainability strategy governance.

p. [36](#) Management team.

[Code of Corporate Governance](#)

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-14 Role of the highest governance body in sustainability reporting

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Code of Corporate Governance](#)

The Strategic Planning and Sustainability Committee is in charge of, among other responsibilities, ensuring that the strategic planning is always aligned with the sustainable plans established for the business group and that the programs and policies focused on strengthening the sustainability are aligned with the Organization's sustainable development strategy and that they contribute to its fulfillment.

EXTERNAL
VERIFICATION



INDICATOR**GRI 2-15 Conflicts of interest****RELATED SDGs**

N/A

[Corporate Governance Report](#)**STANDARD**

GRI 2 General Disclosures 2021

GLOBAL COMPACT

N/A

**EXTERNAL
VERIFICATION****INDICATOR****GRI 2-16 Communication of critical concerns****RELATED SDGs**

N/A

[Code of Corporate Governance](#)**STANDARD**

GRI 2 General Disclosures 2021

GLOBAL COMPACT

N/A

The Sustainable Development Vice Presidency is in charge of facilitating and managing the discussion between the stakeholders and the highest governance body with regard to economic, environmental and social matters. This Vice Presidency is chaired by María Adelaida Arango Hoyos and it receives, addresses and manages inquiries and opinions by means of stakeholder engagement mechanisms, and it also channels said matters through to the Board of Directors.

**EXTERNAL
VERIFICATION****INDICATOR****GRI 2-17 Collective knowledge of the highest governance body****RELATED SDGs**

N/A

The Audit Committee plays a prevailing role in managing and overseeing the economic, environmental (including those related to climate change) and social risks. Finally, it is worth highlighting the comprehensive risk report periodically submitted by Servicios Nutresa to the Board of Directors mainly focused on risk management. The measures pointed out have allowed to improve the Board of Directors' knowledge on matters regarding sustainability.

GLOBAL COMPACT

N/A

STANDARD

GRI 2 General Disclosures 2021

**EXTERNAL
VERIFICATION****INDICATOR****GRI 2-18 Evaluation of the performance of the highest governance body****RELATED SDGs**

N/A

[Corporate Governance Report](#)**STANDARD**

GRI 2 General Disclosures 2021

GLOBAL COMPACT

N/A

**EXTERNAL
VERIFICATION**

INDICATOR

GRI 2-19 Remuneration policies

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Corporate Governance Report](#)

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-20 Process to determine remuneration

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Corporate Governance Report](#)

The General Shareholders Assembly is the body that approves the remuneration amounts. No other stakeholder is involved in this process.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-21 Annual total compensation ratio

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

Due to confidentiality and security constraints, this indicator is not published.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-22 Statement on sustainable development strategy

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

EXTERNAL
VERIFICATION



INDICATOR

GRI 2-23 Policy commitments

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [89](#). Due diligence related to Human Rights.

[Environmental policy](#)

[Biodiversity policy](#)

[GMO policy](#)

[Food loss and waste reduction policy](#)

[Water resource policy](#)

[Climate change policy](#)

[Packaging materials policy](#)

[Human Rights Policy](#)

[Diversity and inclusion policy](#)

[Commitment to zero harassment](#)

With the purpose of ensuring Grupo Nutresa's responsible business conduct, the Company has taken on a series of commitments and established policies that govern the execution of the due diligence, the application of the precautionary principle and the respect for Human Rights, among other. The following are some of these policies and commitments: environmental policy, biodiversity policy, GMO policy, food loss and waste reduction policy, water resource policy, climate change policy, packaging materials policy, Human Rights policy, diversity and inclusion policy and the commitment to zero harassment.

The disclosure of the commitments and policies to the employees, business partners and other stakeholders is performed by means of internal communications (e-mails, discussion conferences, etc.) and external communications (website), according to the nature of the information that will be disclosed.

Note: For further information on the scope of each policy, as well as their coverage and other details, please use the corresponding links to check the specifics as required.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-24 Embedding policy commitments

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [89](#). Due diligence related to Human Rights.

[Code of conduct for suppliers](#)

[Code of corporate governance](#)

Grupo Nutresa's corporate policies are applicable to all of the business group's companies in the strategic region, which shall timely incorporate, update and communicate it. Each policy and commitment includes an objective, scope, definitions and clear commitments.

EXTERNAL
VERIFICATION



INDICATOR

GRI 2-25 Processes to remediate negative impacts

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [89](#). Due diligence related to Human Rights.

[Code of Corporate Governance](#)

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-26 Mechanisms for seeking advice and raising concerns

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [183](#). Ethics Hotline.

To formalize a business relationship with any of Grupo Nutresa's companies, suppliers commit to fulfill the provisions of the Code of Conduct for Suppliers, allowing the Organization the possibility to verify such compliance at any time.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-27 Compliance with laws and regulations

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [183](#). Prevention of the risk associated with ML/TF/FPWMD.

No sanctions or fines were imposed on Grupo Nutresa in 2022 due to non-compliance with the laws in force, such as those related to the transport, handling and slaughter practices for live animals, as well as labor and environmental laws, among other.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-28 Membership associations

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[ANDI – Asociación Nacional de Empresarios de Colombia](#)
[CECODES- Capítulo colombiano del World Business Council for Sustainable Development](#)
[Water Action Hub](#)
[Estrategia nacional colombia carbono neutral](#)
[Visión 3030](#)

The Organization establishes education and training processes intended for the people in charge of the implementation of the commitments and policies, as well as for all employees who, due to the nature of their jobs, must fulfill the provisions set forth therein.

EXTERNAL
VERIFICATION



INDICATOR

GRI 2-29 Approach to stakeholder engagement

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [8](#). Engagement model.
p. [10](#). Materiality analysis.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 2-30 Collective bargaining agreements

STANDARD

GRI 2 General Disclosures 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [89](#). Due diligence related to Human Rights.
p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

[Remuneration Policy](#)
[Human Rights Policy](#)

In 2022, 13,34% of the employees were union members and 48,57% of them were part of collective bargaining agreements.

In the case of the workers who are not union members or part of collective bargaining agreements, their working conditions are defined according to the remuneration and Human Rights policies, always ensuring conditions of internal equality and external competitiveness, thus facilitating the attraction and loyalty of the best talent in each one of Grupo Nutresa's companies.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-1 Process to determine material topics

STANDARD

GRI 3 Material topics 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [8](#). Engagement model.
p. [10](#). Materiality analysis.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-2 List of material topics

STANDARD

GRI 3 Material topics 2021

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [10](#). Materiality analysis.

EXTERNAL
VERIFICATION



INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Economic Performance

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [186](#). Management approach and progress attained.

p. [187](#). Risks and opportunities.

INDICATOR

GRI 201-1 Direct economic value generated and distributed

STANDARD

GRI 201: Economic Performance 2016

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Economic Performance

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [190](#). Value generation and distribution.

Superior Achievement Acknowledgment System

The Superior Achievement Acknowledgment System establishes that 30% of the variable annual compensation of the CEO, the CFO and the Secretary General should be paid with Company share units, and the disposition of such share units is limited until the Executives retire. Part of the remaining balance of the variable annual compensation is accumulated in a bond bank, from where a third part is liquidated on a yearly basis to encourage the Executives to remain in the Organization. Grupo Nutresa's Appointment and Retributions Committee establishes, for these executives, internal and external metrics associated with financial, social, market, environmental and sustainability indicators, framed within a timeline of 1 to 3 years.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 201-2 Financial implications and other risks and opportunities due to climate change

STANDARD

GRI 201: Economic Performance 2016

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Economic Performance

RELATED SDGs**GLOBAL COMPACT**

N/A

[Financial implications and other risks and opportunities due to climate change](#)

INDICATOR

GRI 201-3 Defined benefit plan obligations and other retirement plans

STANDARD

GRI 201: Economic Performance
2016

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Economic Performance

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

The Organization does not have benefit plans. The obligations arising from the pension liabilities are covered with a provision in accordance with the annual actuarial valuation.

INDICATOR

GRI 201-4 Financial assistance received from government

STANDARD

GRI 201: Economic Performance
2016

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Economic Performance

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

In 2022, the aids for the investment, research and development scholarships, and other relevant types of subsidies; awards with economic endowment; royalty exemption; financial aid from credit agencies for exports; and other financial benefits received or receivable from any governmental entity in relation to any operation were reported at zero.

COP million	2018	2019	2020	2021	2022
Deductions and tax credits	479,143	519,685	306,996	388,507	529,073
Subsidies	964	1,015	1,116	2,576	4,440
Tax incentives	32,128	48,835	53,741	76,428	186,423

OMISSIONS

The specific data by region are not available at the moment.

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Market presence

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.

p. [84](#). Risks and opportunities.

INDICATOR

GRI 202-1 Ratios of standard entry level wage by gender compared to local minimum wage

STANDARD

GRI 202: Market Presence 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Market presence

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [91](#). Ratios of standard entry level wage by gender compared to local minimum wage.

OMISSIONS

The information about whether the third parties receive payments greater than the local minimum is not available at the moment.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 202-2 Proportion of senior management hired from the local community

STANDARD

GRI 202: Market Presence 2016

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Market presence

RELATED SDGs

N/A

GLOBAL COMPACT

p. [95](#). Management approach and progress attained.
p. [96](#). Risks and opportunities.

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Local communities

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI 203-1 Infrastructure investments and services supported

STANDARD

GRI 203: Indirect Economic Impacts 2016

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Local communities

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

INDICATOR

GRI 203-2 Significant indirect economic impacts

STANDARD

GRI 203: Indirect Economic Impacts 2016

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Local communities

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Availability and volatility of commodities and supplies

Procurement Practices

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [197](#). Management approach and progress attained.

p. [198](#). Risks and opportunities.

INDICATOR

GRI 204-1 Proportion of spending on local suppliers

STANDARD

GRI 204: Procurement Practices 2016

MATERIAL TOPIC: GRI TOPIC

Availability and volatility of commodities and supplies

Procurement Practices

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Integrity and corporate governance

Anti-corruption

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [179](#). Management approach and progress attained.

p. [180](#). Risks and opportunities.

INDICATOR

GRI 205-1 Operations assessed for risks related to corruption

STANDARD

GRI 205: Anti-corruption 2016

MATERIAL TOPIC: GRI TOPIC

Integrity and corporate governance

Anti-corruption

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [184](#). Management of risks, trends and opportunities

In 2022, twenty-two of Grupo Nutresa's operations were assessed for risks related to corruption, which corresponds to 100% of Grupo Nutresa's companies. The term "business unit" refers to each one of the productive businesses (Cold Cuts, Coffee, Chocolates, Biscuits, Ice Cream, Pastas, Tresmontes Lucchetti and Retail Food Business), Comercial Nutresa, Novaventa, La Recetta, Servicios Nutresa and the corporate body (Grupo Nutresa). The main risks found are the following:

- * Ethical offenses or inappropriate behavior of employees and/or third parties (corruption, asset laundering, terrorism financing, fraud).
- * Transnational bribery.

EXTERNAL
VERIFICATION



INDICATOR

GRI 205-2 **Communication and training about anti-corruption policies and procedures**

STANDARD

GRI 205: Anti-corruption 2016

MATERIAL TOPIC: GRI TOPIC

Integrity and corporate governance
Anti-corruption

RELATED SDGs

GLOBAL COMPACT

10

p. [179](#). Progress attained.
p. [182](#). Compliance management.
p. [183](#). Transparency and Business Ethics Program.

EXTERNAL
VERIFICATION



	Member of the management team				Non-executive employees				Business partners			
	Trained		Informed		Trained		Informed		Trained		Informed	
	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage	Quantity	Percentage
United States	9	31,03%	20	68,97%	89	11,14%	673	84,23%	0	NA	0	NA
Mexico	4	50,00%	6	75,00%	759	63,67%	1.089	91,36%	0	NA	0	NA
Costa Rica	15	150,00%	15	150,00%	1.702	65,34%	1.702	65,34%	734	73,03%	970	73,03%
Dominican Republic	3	150,00%	7	350,00%	43	14,33%	171	57,00%	0	0,00%	1	0,00%
Panama	6	NA	6	NA	96	14,39%	96	14,39%	0	0,00%	2	0,00%
Colombia	83	166,00%	95	190,00%	17.650	84,36%	20.010	95,64%	9.129	61,87%	9.144	61,87%
Chile	21	175,00%	21	175,00%	701	39,21%	701	39,21%	0	NA	0	NA
Peru	4	400,00%	4	400,00%	64	8,66%	64	8,66%	0	NA	0	NA
Grupo Nutresa	151	134,82%	180	160,71%	21.660	74,66%	25.062	86,38%	9.895	62,46%	10.149	62,46%

INDICATOR

GRI 205-3 **Confirmed incidents of corruption and actions taken**

STANDARD

GRI 205: Anti-corruption 2016

MATERIAL TOPIC: GRI TOPIC

Integrity and corporate governance
Anti-corruption

RELATED SDGs

GLOBAL COMPACT

10

p. [183](#). Ethics Hotline.

In 2022, the Organization received reports about 159 incidents related to breaches of the Code of Corporate Governance, which amounted to an approximate total of COP 67 million. None of such incidents was related to corruption.

EXTERNAL
VERIFICATION



INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Integrity and corporate governance

Anti-competitive Behavior

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [176](#). Management approach and progress attained.

p. [177](#). Risks and opportunities.

INDICATOR

GRI 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

STANDARD

GRI 206: Anti-competitive Behavior 2016

MATERIAL TOPIC: GRI TOPIC

Integrity and corporate governance

Anti-competitive Behavior

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [183](#). Prevention of the risk associated with ML/TF/FPWMD.

There were no lawsuits for anti-competitive behavior, monopoly practices and practices that damage the free competition in 2022.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-3 Gestión de los temas materiales

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Fiscal policy

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [186](#). Management approach and progress attained.

p. [187](#). Risks and opportunities.

INDICATOR**GRI 207-1 Approach to tax****RELATED SDGs**

N/A

STANDARD

GRI 207: Tax 2019

GLOBAL COMPACT

N/A

MATERIAL TOPIC: GRI TOPIC**Profitable growth in the markets**

Fiscal policy

Country	Revenue	Income before taxes	Income tax payable	Income tax paid
USA	1,639,865.74	43,528.17	9,138	1,962.67
Chile	1,168,875.23	107,742.69	21,420.97	23,681.48
Colombia	11,178,948.59	869,615.28	301,105.93	257,848.13
Costa Rica	938,002.27	114,920.35	37,752.2	24,743.57
Dominican Republic	219,942.47	42,383.03	11,591.59	10,924.92
Ecuador	207,594.66	4,228.07	2,553.12	1,649.82
Guatemala	258,144.34	15,981.79	4,224.28	2,648.97
Mexico	524,688.67	25,145.39	5,186.93	432.18
Nicaragua	104,824.71	13,557.07	4,419.09	3,525.48
Panama	317,333.03	-8,676.19	-437.98	99.19
Perú	386,112.89	32,970.03	10,484.39	5,502.33
El Salvador	92,409.7	4,784.07	1,472.67	1,655.22
South Africa	1,080.2	-5,112.1	-	-
Total	17,037,822.5	1,261,067.65	408,911.2	334,673.96

INDICATOR**GRI 207-2 Tax governance, control, and risk management****RELATED SDGs**

N/A

GLOBAL COMPACT

N/A

STANDARD

GRI 207: Tax 2019

MATERIAL TOPIC: GRI TOPIC**Profitable growth in the markets**

Fiscal policy

INDICATOR

GRI 207-3 Stakeholder engagement and management of concerns related to tax

STANDARD

GRI 207: Tax 2019

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Fiscal policy

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI 207-4 Country-by-country reporting

STANDARD

GRI 207: Tax 2019

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Fiscal policy

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Circularity

Materials

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [166](#). Management approach and progress attained.

p. [167](#). Risks and opportunities.

INDICATOR

GRI 301-1 Materials used by weight or volume

STANDARD

GRI 301: Materials 2016

MATERIAL TOPIC: GRI TOPIC**Circularity**

Materials

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [169](#). Consumption of packaging materials.

* Commodities/supplies (coffee, meat products, wheat, cocoa, oils, fats, soy, sugar, milk).

* The variations of the data from 2019 to 2020 are the result of the expansion of the scope of the data from Colombia only to all of Grupo Nutresa.

EXTERNAL
VERIFICATION



	2018	2019	2020	2021	2022
Raw materials (tons)	767,364	696,600	929,895	1,044,976	1,111,767
Liquid fuels (gal)	143,716	122,232	1,373,358	1,384,179	1,371,396
Gas fuels (m3)	31,620	33,235	45,789	46,804	49,770
Solid fuels (tons)	535	685.9	4,345.2	3,933	4,122
Renewable packages (tons)	20,416	22,383	41,877	45,001	48,018.39
Non-renewable packages (tons)	21,696	22,563	35,524	39,647	42,374.52

INDICATOR

GRI 301-2 Recycled input materials used

STANDARD

GRI 301: Materials 2016

MATERIAL TOPIC: GRI TOPIC**Circularity**

Materials

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [171](#). Recycled input materials used.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 301-3 Reclaimed products and their packaging materials

STANDARD

GRI 301: Materials 2016

MATERIAL TOPIC: GRI TOPIC**Circularity**

Materials

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [171](#). Reclaimed products and their packaging materials.

EXTERNAL
VERIFICATION



INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Energy

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [146](#). Management approach and progress attained.

p. [147](#). Risks and opportunities.

INDICATOR

GRI 302-1 Energy consumption within the organization

STANDARD

GRI 302: Energy 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Energy

RELATED SDGs**GLOBAL COMPACT**

08

p. [150](#). Internal energy consumption.

Grupo Nutresa did not sell energy in 2022. Consumptions are calculated based on the fuels recorded in the production plants according to the weight, volume and LHV of each one of them, which were obtained from the FECOC chart (Emission Factors for Colombian Fuels) or the GHG Protocol, as the case may be. The electricity consumption is calculated based on the public utility bills.

EXTERNAL
VERIFICATION



GWh	Non-renewable energy	Renewable energy	Non-renewable Electric power	Renewable Electric power	Total power consumption
Colombia	422.159	88.605	193.22	0.391	704.375
Peru	13.2	0	9.2	0	22.5
Costa Rica	25.9	1.9	9.8	2.5	40
Mexico	5.3	0	-	9.2	14.4
Chile	47.2	55	32.7	0.6	135.5
Dominican Republic	2.2	-		5.3	7.4
Panama	3	-	-	4.3	7.3
United States	38.5	-	2.6	8.1	49.2
Colombia - Restaurants	36.3	-	-	24.9	61.2

INDICATOR

GRI 302-2 Energy consumption outside of the organization

STANDARD

GRI 302: Energy 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Energy

RELATED SDGs**GLOBAL COMPACT**

08

In 2022, the fuel consumption of the distribution fleet totaled 206.942 GJ, from which 3,82% corresponds to renewable fuels (biofuels).

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 302-3 Energy intensity

STANDARD

GRI 302: Energy 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Energy

RELATED SDGs**GLOBAL COMPACT**

08

p. [150](#). Internal energy consumption.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 302-4 Reduction of energy consumption

STANDARD

GRI 302: Energy 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Energy

RELATED SDGs**GLOBAL COMPACT**

08

p. [152](#). Energy usage reduction.

EXTERNAL
VERIFICATION



INDICATOR

GRI 302-5 Reductions in energy requirements of products and services

STANDARD

GRI 302: Energy 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Energy

RELATED SDGs**GLOBAL COMPACT**

08

p. [152](#). Reduction in energy requirements of products and services.

OMISSIONS

The data of the reduction in energy requirements of the products and services sold are not available at the moment. These data will be collected and included in the 2022 report.

INDICATOR

[FB-PF-130a.1] (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable

STANDARD

[FB-PF-130a.1] Energy management

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Energy

RELATED SDGs**GLOBAL COMPACT**

08

p. [150](#). Internal energy consumption.

* This indicator addresses the SASB requirements [FB-RN-130a.1] [FB-MP-130a.1] [FB-PF-130a.1].

EXTERNAL
VERIFICATION



GWh	Non-renewable energy	Renewable energy	Non-renewable Electric power	Renewable Electric power	Total power consumption
Colombia	422.159	88.605	193.22	0.391	704.375
Peru	13.2	0	9.2	0	22.5
Costa Rica	25.9	1.9	9.8	2.5	40
Mexico	5.3	0	-	9.2	14.4
Chile	47.2	55	32.7	0.6	135.5
Dominican Republic	2.2	-		5.3	7.4
Panama	3	-	-	4.3	7.3
United States	38.5	-	2.6	8.1	49.2
Colombia - Restaurants	36.3	-	-	24.9	61.2

INDICATOR

[FB-FR-110a.1] Fleet fuel consumed, percentage renewable

STANDARD

[FB-FR-110a.1] Fleet fuel management

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation
Energy

RELATED SDGs**GLOBAL COMPACT**

08

In 2022, the fuel consumption of the distribution fleet totaled 206.942 GJ, from which 3,82% corresponds to renewable fuels (biofuels).

* This indicator addresses the SASB requirements [FB-FR-110a.1].

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Water resource management
Water

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [157](#). Management approach and progress attained.

p. [158](#). Risks and opportunities.

INDICATOR

GRI 303-1 Interactions with water as a shared resource

STANDARD

GRI 303: Water and Effluents 2018

MATERIAL TOPIC: GRI TOPIC

Water resource management
Water

RELATED SDGs**GLOBAL COMPACT**

08 09

p. [163](#). Water withdrawal and consumption.

INDICATOR

GRI 303-2 Management of water discharge-related impacts.

STANDARD

GRI 303: Water and Effluents 2018

MATERIAL TOPIC: GRI TOPIC
Water resource management
Water

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. 164. Water resource utilization projects.

INDICATOR

GRI 303-3 Water withdrawal

STANDARD

GRI 303: Water and Effluents 2018

MATERIAL TOPIC: GRI TOPIC
Water resource management
Water

RELATED SDGs

GLOBAL COMPACT

08 09

p. 162. Supply sources.

Water catchment or withdrawal from aqueduct systems is calculated based on the bills issued by the companies that supply the resource and by direct measurement. The withdrawal of surface, underground and rain water is calculated by using meters.

EXTERNAL
VERIFICATION



Thousand m³	Aqueduct service	Surface water	Underground water	Rainwater
Colombia	1,693.3	290.4	106.4	2.402
Peru	25.4	0	0	0
Costa Rica	31.1	0	23.3	0
Mexico	9.6	0	18.7	0
Chile	96.4	0	367	0
Dominican Republic	46.7	0	0	0
Panama	49.6	0	0	0
United States	24.7	0	0	0
Colombia - Restaurants	211.6	0	0	0

INDICATOR

GRI 303-4 **Water discharge**

STANDARD

GRI 303: Water and Effluents
2018

MATERIAL TOPIC: GRI TOPIC

Water resource management

Water

RELATED SDGs

GLOBAL COMPACT

08 09

EXTERNAL
VERIFICATION



INDICATOR

GRI 303-5 **Water
consumption**

STANDARD

GRI 303: Water and Effluents
2018

MATERIAL TOPIC: GRI TOPIC

Water resource management

Water

RELATED SDGs

GLOBAL COMPACT

08 09

p. [163](#). Water withdrawal and consumption.

EXTERNAL
VERIFICATION



Thousand m³	Water withdrawn	Water embedded	Water consumed
Colombia	2,092.502	87.9	2,004.602
Peru	25.4	0	25.4
Costa Rica	54.4	1.4	53
Mexico	28.3	0	28.3
Chile	463.4	23.1	440.3
Dominican Republic	46.7	7.5	39.2
Panama	49.6	1.5	48.1
United States	24.7	0	24.7
Colombia - Restaurants	211.6	0	211.6

INDICATOR

[FB-PF-140a.3] Description of water management risks and discussion of strategies and practices to mitigate those risks

STANDARD

[FB-PF-140a.3] Water Management

MATERIAL TOPIC: GRI TOPIC

Water resource management
Water

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

* This indicator addresses the SASB requirements [FB-MP-140a.2] [FB-PF-140a.3].

INDICATOR

[FB-PF-140a.1] (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress

STANDARD

[FB-PF-140a.3] Water Management

MATERIAL TOPIC: GRI TOPIC

Water resource management
Water

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. 163. Water withdrawal and consumption.

The regions under water stress where Grupo Nutresa are the following: Mexico, Chile and Peru.

* This indicator addresses the SASB requirements [FB-RN-140a.1] [FB-MP-140a.1] [FB-PF-140a.1].

Thousand m³	Water withdrawn	Water embedded	Water consumed
Colombia	2,092.502	87.9	2,004.602
Peru	25.4	0	25.4
Costa Rica	54.4	1.4	53
Mexico	28.3	0	28.3
Chile	463.4	23.1	440.3
Dominican Republic	46.7	7.5	39.2
Panama	49.6	1.5	48.1
United States	24.7	0	24.7
Colombia - Restaurants	211.6	0	211.6

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Biodiversity and ecosystemic services

Use of the soil

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [157](#). Management approach and progress attained.

p. [158](#). Risks and opportunities.

INDICATOR

GRI 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

STANDARD

GRI 304: Biodiversity 2016

MATERIAL TOPIC: GRI TOPIC

Biodiversity and ecosystemic services

Use of the soil

RELATED SDGs**GLOBAL COMPACT**

N/A

INDICATOR

GRI 304-2 Significant impacts of activities, products and services on biodiversity

STANDARD

GRI 304: Biodiversity

MATERIAL TOPIC: GRI TOPIC

Biodiversity and ecosystemic services

Use of the soil

RELATED SDGs**GLOBAL COMPACT**

N/A

INDICATOR

GRI 304-3 Habitats protected or restored

STANDARD

GRI 304: Biodiversity

MATERIAL TOPIC: GRI TOPIC

Biodiversity and ecosystemic services

Use of the soil

RELATED SDGs

P. [160](#). Planting one million trees.

GLOBAL COMPACT

N/A

INDICATOR

GRI 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

STANDARD

GRI 304: Biodiversity

MATERIAL TOPIC: GRI TOPIC

Biodiversity and ecosystemic services

Use of the soil

RELATED SDGs**GLOBAL COMPACT**

N/A

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [146](#). Management approach and progress attained.
p. [147](#). Risks and opportunities.

INDICATOR

GRI 305-1 Direct (Scope 1) GHG emissions

STANDARD

GRI 305: Emissions 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions

RELATED SDGs

GLOBAL COMPACT

08

p. [152](#). Emissions scope 1 and 2.

Direct emissions occur due to the leaks of refrigerants and the use of fuels. The Organization keeps consumption records for each one of the fuels at each one of the production plants. In the case of refrigerant gas leaks, there are records of the data of consumption for replacement for each one of the production plants. The emission factors for Colombia can be checked on the FECOC chart. For all other countries, the Organization used the CO2 emission factor data published by the IPCC: "2006 IPCC Guidelines for National GHG Inventories," vol. 2. Chapter 2 – Stationary Combustion, Table 2.2. To calculate the GHG inventory, Grupo Nutresa used the factors published in the IPCC's Fifth Report. The emissions are consolidated according to the operational control.

**EXTERNAL
VERIFICATION**



tons of CO2 eq.	Scope 1 emissions
Colombia	96,261
Peru	4,844
Costa Rica	7,523
Mexico	1,464
Chile	9,622
Dominican Republic	582
Panama	1,141
United States	7,801
Colombia - Restaurants	7,182

INDICATOR**GRI 305-2 Energy indirect
(Scope 2) GHG emissions****STANDARD**

GRI 305: Emissions 2016

MATERIAL TOPIC: GRI TOPIC**Emissions and climate change
mitigation**

Emissions

RELATED SDGs**GLOBAL COMPACT**

08

p. 152. Emissions scope 1 and 2.

The kWh consumed at each one of the production plants over the year are calculated based on the information of the electric power bills issued by the public utility companies. For the electrical energy consumption in Colombia, the general emission factor is calculated considering the emission factors for every type of fuel from the [FECOC](#) chart and their contribution according to the data published by XM (energy wholesaler market administrator). Similarly, the emission factor for Peru is calculated based on the data published by the COES (Operations Committee of the National Interconnected System). For Mexico, Costa Rica, the Dominican Republic and Chile, the Organization uses the electric power emission factors published by the Meteorological Institute of Costa Rica, by the Mexican Environment and Natural Resources Secretariat, and by the Chilean Ministry of Energy. The emissions are consolidated according to the control of the operations.

**EXTERNAL
VERIFICATION**

tons of CO2 eq.	Scope 2 emissions
Colombia	52
Peru	4
Costa Rica	72
Mexico	4,526
Chile	248
Dominican Republic	3,899
Panama	651
United States	2,729
Colombia - Restaurants	3,941

INDICATOR**GRI 305-3 Other indirect
(Scope 3) GHG emissions****STANDARD**

GRI 305: Emissions 2016

MATERIAL TOPIC: GRI TOPIC**Emissions and climate change
mitigation**

Emissions

RELATED SDGs**GLOBAL COMPACT**

08

p. 152. Emissions scope 1 and 2.

p. 154. Sustainable logistics

The GHG inventory regarding the distribution activities is calculated for the operations in Colombia. In the calculation, the Organization considers the GHG emissions produced by burning fossil fuels, as well as the emissions from refrigerant gas leaks. The global warming potentials of the HFCs are obtained from IPCC's 2007 Table A.1 (IPCC 2007, Table 2.14, Clause 2). The CO2 emission factors for Colombia can be checked in the FECOC chart. The Organization used the factors published in the IPCC's Fifth Report.

**EXTERNAL
VERIFICATION**

INDICATOR

GRI 305-4 GHG emissions intensity

STANDARD

GRI 305: Emissions 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions

RELATED SDGs**GLOBAL COMPACT**

08

p. [152](#). Emissions scope 1 and 2.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 305-5 Reduction of GHG emissions

STANDARD

GRI 305: Emissions 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions

RELATED SDGs**GLOBAL COMPACT**

08

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 305-6 Emissions of ozone-depleting substances (ODS)

STANDARD

GRI 305: Emissions 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions

RELATED SDGs**GLOBAL COMPACT**

08

p. [154](#). Air quality.

EXTERNAL
VERIFICATION



INDICATOR

GRI 305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions

STANDARD

GRI 305: Emissions 2016

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions


RELATED SDGs

GLOBAL COMPACT

08

p. 154. Air quality.

EXTERNAL VERIFICATION



INDICATOR

[FB-MP-110a.1] Gross global Scope 1 emissions

STANDARD

[FB-MP-110a.1] Greenhouse Gas Emissions

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions

RELATED SDGs

GLOBAL COMPACT

08

Direct emissions occur due to the leaks of refrigerants and the use of fuels. The Organization keeps consumption records for each one of the fuels at each one of the production plants. In the case of refrigerant gas leaks, there are records of the data of consumption for replacement for each one of the production plants. The emission factors for Colombia can be checked on the FECOC chart. For all other countries, the Organization used the CO2 emission factors data published by the IPCC: “2006 IPCC Guidelines for National GHG Inventories,” vol. 2. Chapter 2 – Stationary Combustion, Table 2.2. For calculating its GHG inventory, Grupo Nutresa used the factors published in the IPCC’s Fifth Report. The emissions are consolidated according to the operational control.

* This indicator also works as an answer to the SASB [FB-MP-110a.1]

tons of CO2 eq.	Scope 1 emissions
Colombia	96,261
Peru	4,844
Costa Rica	7,523
Mexico	1,464
Chile	9,622
Dominican Republic	582
Panama	1,141
United States	7,801
Colombia - Restaurants	7,182

INDICATOR

[FB-MP-110a.2] Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets

STANDARD

[FB-MP-110a.1] Greenhouse Gas Emissions

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation
Emissions

RELATED SDGs

p. [152](#). Emissions scope 1 and 2.

GLOBAL COMPACT

08

* This indicator also works as an answer to the SASB [FB-MP-110a.2]

INDICATOR

[TR-RO-120a.1] Emisiones atmosféricas de los siguientes contaminantes: (1) NOx (excluyendo N2O), (2) SOx y (3) material particulado (PM10)

STANDARD

[TR-RO-120a.1] Air quality

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation
Emissions

RELATED SDGs

p. [154](#). Air quality.

GLOBAL COMPACT

08

INDICATOR

[FB-FR-110b.1] Gross global Scope 1 emissions from refrigerants

STANDARD

[FB-FR-110b.1] Air Emissions from Refrigeration

MATERIAL TOPIC: GRI TOPIC

Emissions and climate change mitigation

Emissions

RELATED SDGs**GLOBAL COMPACT**

08

p. [154](#). Air quality.

In 2022, due to refrigerant agent leaks, the scope 1 emissions amounted to 14.228 tons of CO₂eq., which corresponds to 10,8% of the total scope 1 emissions.

From the total refrigerant agent leaks, zero percent corresponds to refrigerants with null ozone-depleting potential.

* This indicator also addresses the SASB requirements [FB-FR-110b.1]

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Circularity

Waste

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [166](#). Management approach and progress attained.

p. [167](#). Risks and opportunities.

INDICATOR

GRI 306-1 Waste generation and significant waste-related impacts

STANDARD

GRI 306: Waste 2020

MATERIAL TOPIC: GRI TOPIC

Circularity

Waste

RELATED SDGs**GLOBAL COMPACT**

08

p. [172](#). Total weight of waste.

INDICATOR

GRI 306-2 Management of significant waste-related impacts

STANDARD

GRI 306: Waste 2020

MATERIAL TOPIC: GRI TOPIC

Circularity

Waste

RELATED SDGs

GLOBAL COMPACT

08

p.172. Total weight of waste.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 306-3 Waste generated

STANDARD

GRI 306: Waste 2020

MATERIAL TOPIC: GRI TOPIC

Circularity

Waste

RELATED SDGs

GLOBAL COMPACT

08

p.172. Total weight of waste.

In each one of the production operations, all types of waste are weighed in using adequate weighing scales and the values are recorded for keeping internal control of the indicator related to waste discharged into the environment. This process is performed in the same way for each waste type.

EXTERNAL
VERIFICATION



INDICATOR

GRI 306-4 **Waste diverted from disposal**

STANDARD

GRI 306: Waste 2020

MATERIAL TOPIC: GRI TOPIC

Circularity

Waste

RELATED SDGs

GLOBAL COMPACT

08

p.172. Total weight of waste.

In each one of the production operations, all types of waste are weighed in using adequate weighing scales and the values are recorded for keeping internal control of the indicator related to waste discharged into the environment. This process is performed in the same way for each waste type.

EXTERNAL
VERIFICATION



Type of waste (tons)	Grupo Nutresa
Ordinary waste	3,218
Sanitary services	50
Organic waste from the processes	23,572
Exploitable recyclable waste	12,179
Exploitable waste - composting	3,790
Reusable hazardous waste	66
Non-reusable hazardous waste	-
Non-reusable hazardous waste - incineration	27
Non-reusable hazardous waste - reused in energy generation	30
Non-hazardous waste- reused in energy generation	170
Non-reusable hazardous waste - bioremediation	5
Non-reusable hazardous waste	44
Production of exploitable sludge	8,363
Production of non-exploitable sludge	-
Security cells	17
TOTAL Non-hazardous waste	43,044.2
TOTAL Hazardous waste	122.8

INDICATOR

GRI 306-5 **Waste directed to disposal**

STANDARD

GRI 306: Waste 2020

MATERIAL TOPIC: GRI TOPIC

Circularity

Waste

RELATED SDGs

GLOBAL COMPACT

08

p.172. Total weight of waste.

In each one of the production operations, all types of waste are weighed in using adequate weighing scales and the values are recorded for keeping internal control of the indicator related to waste discharged into the environment. This process is performed in the same way for each waste type.

EXTERNAL
VERIFICATION



Type of waste (tons)	Grupo Nutresa
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Organic waste from the processes	23,572
Exploitable recyclable waste	12,179
Exploitable waste - composting	3,790
Reusable hazardous waste	66
Non-reusable hazardous waste	-
Non-reusable hazardous waste - incineration	27
Non-reusable hazardous waste - reused in energy generation	30
Non-hazardous waste- reused in energy generation	170
Non-reusable hazardous waste - bioremediation	5
Non-reusable hazardous waste	44
Production of exploitable sludge	8,363
Production of non-exploitable sludge	-
Security cells	17
TOTAL Non-hazardous waste	43,044.2
TOTAL Hazardous waste	122.8

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Supplier environmental assessment

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [115](#). Management approach and progress attained.

p. [116](#). Risks and opportunities.

INDICATOR

GRI 308-1 New suppliers that were screened using environmental criteria

STANDARD

GRI 308: Supplier Environmental Assessment 2016

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Supplier environmental assessment

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [120](#). New suppliers screened using environmental and social criteria.

Since 2016 the Organization does not consider self-assessments and the application of the code of conduct as part of the assessment of environmental and social risks.

**EXTERNAL
VERIFICATION**



INDICATOR

GRI 308-2 Negative environmental impacts in the supply chain and actions taken

STANDARD

GRI 308: Supplier Environmental Assessment 2016

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Supplier environmental assessment

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [120](#). Negative environmental and social impacts in the supply chain and actions taken.

EXTERNAL
VERIFICATION

**INDICATOR**

[FB-PF-430a.2] Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances

STANDARD

[FB-PF-430a.2] Environmental & Social Impacts of Ingredient Supply Chain

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Environmental and social assessment for suppliers

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [120](#). New suppliers screened using environmental and social criteria.

p. [120](#). Negative environmental and social impacts in the supply chain and actions taken.

* This indicator addresses the SASB requirements [FB-PF-430a.2].

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Employment

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [183](#). Management approach and progress attained.

p. [184](#). Risks and opportunities.

INDICATOR

GRI 401-1 New employee hires and employee turnover

STANDARD

GRI 401: Employment 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Employment

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

p. [88](#). New employee hires and employee turnover.

The turnover is calculated as the number of people leaving the Organization over the total number of employees.

EXTERNAL
VERIFICATION



	New employees		Employee turnover rate (%)	
	Men	Women	Men	Women
Colombia	4,350	2,978	24.86	37.18
Mexico	530	887	103.39	77.13
Costa Rica	426	523	25.76	44.54
Peru	451	182	52.78	27.21
Chile	661	770	33.62	58.09
Dominican Republic	82	24	32.74	25
Panama	70	36	13.65	15.65
United States	589	381	125.55	110.4

INDICATOR

GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

STANDARD

GRI 401: Employment 2016

MATERIAL TOPIC: GRI TOPIC
Human talent management and inclusion

Employment

RELATED SDGs**GLOBAL COMPACT**

N/A

OMISSIONS

These data are not available at the moment.

INDICATOR

GRI 401-3 Parental leave

STANDARD

GRI 401: Employment 2016

MATERIAL TOPIC: GRI TOPIC
Human talent management and inclusion

Employment

RELATED SDGs**GLOBAL COMPACT**

N/A

The Organization does not keep track of the levels of reincorporation to work after parental leave. Nevertheless, the Company does have conciliation measures for parents who seek family-life balance.

OMISSIONS

These data are not available at the moment.

INDICATOR

GRI FP3 Tiempo perdido de trabajo por litigios industriales o huelgas

STANDARD

GRI 401: Employment 2016

MATERIAL TOPIC: GRI TOPIC
Human talent management and inclusion

Employment

RELATED SDGs**GLOBAL COMPACT**

N/A

There were no strikes, lock-outs or disputes affecting the operations in 2022.

INDICATOR

[FB-RN-310a.1] (1) Voluntary and (2) involuntary turnover rate for restaurant employees

STANDARD

[FB-RN-310a.1] Labor Practices

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Employment

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

p. [88](#). New employee hires and employee turnover.

* This indicator also addresses the SASB requirements [FB-RN-310a.1].

INDICATOR

[FB-FR-310a.1] (1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region

STANDARD

[FB-FR-310a.1] Labor practices

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Employment

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

* This indicator also addresses the SASB requirements [FB-RN-310a.2] [FB-FR-310a.1].

OMISSIONS

The information about whether the third parties receive payments greater than the local minimum is not available at the moment.

INDICATOR

[FB-FR-310a.2] Percentage of active workforce covered under collective bargaining agreements

STANDARD

[FB-FR-310a.2] Labor practices

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Employment

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.
p. [89](#). Due diligence related to Human Rights.

[Remuneration Policy](#)
[Human Rights Policy](#)

In 2022, 13,34% of the employees were members of unions and 48,57% were part of collective bargaining agreements.

In the case of the workers who are not members either of unions or collective bargaining agreements, their labor conditions are defined according to the remuneration and Human Rights policies, always ensuring conditions of internal equality and external competitiveness that make it easier for all of Grupo Nutresa's companies to attract and retain top talent.

INDICATOR

[FB-FR-310a.3] (1) (1) Number of work stoppages and (2) total days idle

STANDARD

[FB-FR-310a.3] Labor practices

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Employment

RELATED SDGs**GLOBAL COMPACT**

N/A

There were no strikes, lock-outs or disputes affecting the operations in 2022.

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.
p. [84](#). Risks and opportunities.

INDICATOR

GRI 403-1 Occupational health and safety management system

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs

p. [86](#). Well-being and quality of life of the employees.

GLOBAL COMPACT

N/A

INDICATOR

GRI 403-2 Hazard identification, risk assessment, and incident investigation

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs

p. [86](#). Well-being and quality of life of the employees.

GLOBAL COMPACT

N/A

INDICATOR

GRI 403-3 Occupational health services

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs

p. [86](#). Well-being and quality of life of the employees.

GLOBAL COMPACT

N/A

INDICATOR

GRI 403-4 Worker participation, consultation, and communication on occupational health and safety.

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

100% of the direct employees have representation through the health and safety committees. The committees are the following: COPASS, the emergency and health brigades, and the cohabitation committee are formal mechanisms.

INDICATOR

GRI 403-5 Worker training on occupational health and safety

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

INDICATOR

GRI 403-6 Promotion of worker health

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

All Grupo Nutresa companies develop strategies focused on promoting good physical, mental and emotional health among their employees. The Organization maintains the formulation of self-care promotion strategies and the support to the leaders as a fundamental action to encourage healthy lifestyles and manage the risks associated with accidents, occupational illnesses and the employees' physical and mental health.

Our program centered on the prevention of catastrophic illnesses, especially "all types of congenital heart anomalies and all types of heart valve diseases," is focused on the prevention of the cardiovascular risk and other non-communicable chronic diseases, based on six basic action lines: culture of care, physical activity, healthy diet, smoke-free environments, women's care and positive thinking, with the purpose of building a culture that incorporates healthy lifestyles and habits, while strengthening our philosophy of a balanced life for all our employees.

INDICATOR

GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [86](#). Well-being and quality of life of the employees.

INDICATOR	RELATED SDGs	
GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	GLOBAL COMPACT N/A	100% of the direct employees are covered by an occupational health and safety management system.
STANDARD GRI 403: Occupational Health and Safety 2018		
MATERIAL TOPIC: GRI TOPIC Human talent management and inclusion Occupational health and safety		

INDICATOR

GRI 403-9 Work-related injuries.

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [86](#). Performance in terms of workplace safety and health.
p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

The most frequent accidents are the following: contusions, injuries, muscle tearing or strains (including lumbago). The accident frequency rate and LTIFR indicators do not include the operations of the Retail Food Business in Colombia, Naturela, Cameron's, Procesos VA and Atlantic Food Service.

EXTERNAL
VERIFICATION



	Employees			Contractors		
	Men	Women	Total	Men	Women	Total
Accident frequency rate Number of accidents in relation to total employees	0,986	0,462	0,81	1,795	0,87	1,551
LTIFR: Number of accidents that caused lost time per 1.000.000 hours worked	4,326	2,07	3,597	6,762	3,372	5,886
OIFR: Number of occupational illness cases per 1.000.000 hours worked	1,068	0,448	0,868	0,032	0,638	0,188
Work-related fatalities	0	0	0	0	0	0
Fatalities caused by COVID-19	0	0	0	0	0	0
Work-related illnesses classified as occupational illness - COVID-19	0	0	0	0	0	0
Days of absence due to occupational illnesses - COVID-19	86	0	86	0	0	0

INDICATOR

GRI 403-10 Work-related ill health

STANDARD

GRI 403: Occupational Health and Safety 2018

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [86](#). Performance in terms of workplace safety and health.

EXTERNAL
VERIFICATION



INDICATOR

[TR-RO-320a.1] (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees

STANDARD

[TR-RO-320a.1] Driver Working Conditions

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [86](#). Performance in terms of workplace safety and health.

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

In 2022, there were no fatalities of employees or contractor staff in any of Grupo Nutresa's companies.

INDICATOR

[FB-MP-320a.2] Description of efforts to assess, monitor, and mitigate acute and chronic respiratory health conditions

STANDARD

[FB-MP-320a.2] Workforce Health & Safety

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [86](#). Well-being and quality of life of the employees.

INDICATOR

[TR-RO-320a.3] Description of approach to managing shortterm and long-term driver health risks

STANDARD

[TR-RO-320a.1] Driver Working Conditions

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Occupational health and safety

RELATED SDGs

p. [86](#). Well-being and quality of life of the employees.

GLOBAL COMPACT

N/A

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Training and education

RELATED SDGs

p. [83](#). Management approach and progress attained.
p. [84](#). Risks and opportunities.

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI 404-1 Average hours of training per year per employee

STANDARD

GRI 404: Training and Education 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Training and education

RELATED SDGs

p. [87](#). Employee training.

GLOBAL COMPACT

N/A

**EXTERNAL
VERIFICATION**



INDICATOR

GRI 404-2 Programs for upgrading employee skills and transition assistance programs

STANDARD

GRI 404: Training and Education 2016

MATERIAL TOPIC: GRI TOPIC
Human talent management and inclusion

Training and education

RELATED SDGs

GLOBAL COMPACT

N/A

INDICATOR

GRI 404-3 Percentage of employees receiving regular performance and career development reviews

STANDARD

GRI 404: Training and Education 2016

MATERIAL TOPIC: GRI TOPIC
Human talent management and inclusion

Training and education

RELATED SDGs

GLOBAL COMPACT

01 06

p. 88. Performance assessment.

Promoted to	Women	Men	TOTAL
President	0	0	0
General Manager/CEO	2	5	7
Executive manager	2	10	12
Chief/supervisor	36	53	89
Coordinator - Specialist	107	121	228
Analyst	85	106	191
Assistant	191	390	581
TOTAL	423	685	1,108

EXTERNAL
VERIFICATION



INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Diversity and equal opportunity

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.
p. [84](#). Risks and opportunities.

INDICATOR

GRI 405-1 Diversity of governance bodies and employees

STANDARD

GRI 405: Diversity and Equal Opportunity 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Diversity and equal opportunity

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [92](#). Employee diversity.
p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

[Human Rights, Diversity, Equity and Inclusion Management System](#)

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 405-2 Ratio of basic salary and remuneration of women to men

STANDARD

GRI 405: Diversity and Equal Opportunity 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Diversity and equal opportunity

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [90](#). Equal pay.

Significant operations are those carried out in countries where the Organization has production plants.

EXTERNAL
VERIFICATION



INDICATOR

[CG-EC-330a.3] Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees⁴

STANDARD

[CG-EC-330a.3] Employee Recruitment, Inclusion & Performance

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Diversity and equal opportunity

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [92](#). Employee diversity.

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

[Human Rights, Diversity, Equity and Inclusion Management System](#)

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Non-discrimination

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.

p. [84](#). Risks and opportunities.

INDICATOR**GRI 406-1 Incidents of discrimination and corrective actions taken****STANDARD**GRI 406: Non-discrimination
2016**MATERIAL TOPIC: GRI TOPIC****Human talent management and inclusion**

Non-discrimination

RELATED SDGs**GLOBAL COMPACT**

01 02 06

Three of the cases reported were confirmed as discrimination after the corresponding review.

The cases confirmed as Human Rights violations were classified either as work harassment for which monitoring plans were implemented and remedial actions were implemented, or as sexual harassment cases, where the corresponding individuals involved were dismissed from their job positions.

**EXTERNAL
VERIFICATION**

	2019		2020		2021		2022	
	Discrimi- nation	Human Rights violations	Discrimi- nation	Human Rights violations	Discrimi- nation	Human Rights violations	Discrimi- nation	Human Rights violations
Cases reported	7	ND	9	77	13	164	16	111
Cases analyzed and managed	7	ND	9	77	13	150	15	108
Number of cases closed	6	ND	9	66	13	142	11	96
Number of incidents confirmed	0	ND	0	14	3	19	3	25

INDICATOR**GRI 3-3 Management of material topics****STANDARD**

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC**Integrity and corporate governance**

Non-discrimination

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [179](#). Management approach and progress attained.

p. [180](#). Risks and opportunities.

INDICATOR

[FB-FR-310a.4] Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination

STANDARD

[FB-FR-310a.4] Labor practices

MATERIAL TOPIC: GRI TOPIC

Integrity and corporate governance

Non-discrimination

RELATED SDGs**GLOBAL COMPACT**

01 02 06

p. [182](#). Compliance management.

p. [183](#). Prevention of the risk associated with ML/TF/FPWMD.

* This indicator addresses the SASB requirements [FB-RN-310a.3] [FB-FR-310a.4].

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Freedom of association and collective bargaining

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.

p. [84](#). Risks and opportunities.

INDICATOR

GRI 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

STANDARD

GRI 407: Freedom of Association and Collective Bargaining 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Freedom of association and collective bargaining

RELATED SDGs**GLOBAL COMPACT**

01 02 06

p. [89](#). Due diligence related to Human Rights.

[Risk assessment in the sourcing](#)

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Child Labor

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.

p. [84](#). Risks and opportunities.

INDICATOR

GRI 408-1 Operations and suppliers at significant risk for incidents of child labor

STANDARD

GRI 408: Child Labor 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Child Labor

RELATED SDGs**GLOBAL COMPACT**

01 02 06

p. [89](#). Due diligence related to Human Rights.

[Risk assessment in the sourcing](#)

INDICATOR

GRI 3-3 Gestión de los temas materiales

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Forced or compulsory labor

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.

p. [84](#). Risks and opportunities.

INDICATOR

GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor

STANDARD

GRI 409: Forced or Compulsory Labor 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Forced or compulsory labor

RELATED SDGs**GLOBAL COMPACT**

01 02 06

p. [89](#). Due diligence related to Human Rights.

[Risk assessment in the sourcing](#)

INDICATOR

GRI 3-3 Gestión de los temas materiales

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Security practices

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [83](#). Management approach and progress attained.

p. [84](#). Risks and opportunities.

INDICATOR

GRI 410-1 Security personnel trained in Human Rights policies or procedures

STANDARD

GRI 410: Security Practices 2016

MATERIAL TOPIC: GRI TOPIC

Human talent management and inclusion

Security practices

RELATED SDGs**GLOBAL COMPACT**

N/A

Security personnel are those officers who have the responsibility of guarding the Organization's facilities, controlling crowds, preventing losses, providing personal protection and watching over properties and valuables, and who also carry a weapon.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-3 Gestión de los temas materiales

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Rights of indigenous peoples

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [95](#). Management approach and progress attained.
p. [96](#). Risks and opportunities.

INDICATOR

GRI 411-1 Incidents of violations involving rights of indigenous peoples

STANDARD

GRI 411: Rights of Indigenous Peoples 2016

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Rights of indigenous peoples

RELATED SDGs

N/A

GLOBAL COMPACT

01 02

No significant contracts with Human Rights clauses were recorded in 2022. Significant contracts are those with a total amount greater than USD 10.000.

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Local communities

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [95](#). Management approach and progress attained.

p. [96](#). Risks and opportunities.

INDICATOR

GRI 413-1 Operations with local community engagement, impact assessments, and development programs

STANDARD

GRI 413: Local Communities 2016

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Local communities

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI 413-2 Operations with significant actual and potential negative impacts on local communities

STANDARD

GRI 413: Local Communities 2016

MATERIAL TOPIC: GRI TOPIC

Development of the territories and social inclusion

Local communities

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

OMISSIONS

These data are not available at the moment.

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Supplier social assessment

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [115](#). Management approach and progress attained.

p. [116](#). Risks and opportunities.

INDICATOR

GRI 414-1 New suppliers that were screened using social criteria

STANDARD

GRI 414: Supplier Social Assessment 2016

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Supplier social assessment

RELATED SDGs

N/A

GLOBAL COMPACT

08

p. [120](#). New suppliers screened using environmental and social criteria.

Since 2016 the Organization does not consider self-assessments and the application of the code of conduct as part of the assessment of environmental and social risks.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 414-2 Negative social impacts in the supply chain and actions taken

STANDARD

GRI 414: Supplier Social Assessment 2016

MATERIAL TOPIC: GRI TOPIC

Trazabilidad, calidad y seguridad de los productos

Evaluación social de proveedores

RELATED SDGs

N/A

GLOBAL COMPACT

08

p. [120](#). Negative environmental and social impacts in the supply chain and actions taken.

EXTERNAL
VERIFICATION



INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Crecimiento rentable en los mercados

Política pública

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. 186. Management approach and progress attained.
p. 187. Risks and opportunities.

INDICATOR

GRI 415-1 Political contributions

STANDARD

GRI 415: Public Policy 2016

MATERIAL TOPIC: GRI TOPIC
Crecimiento rentable en los mercados

Política pública

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

In 2022, the total money amount of the contributions to political parties and/or representatives was COP 2.016 million.

Name of the beneficiary	Political contribution amount (COP)
Asociación Nacional De Empresarios De Colombia- ANDI	1,268,835,086
National Coffee Association Of USA INC	195,668,452
Corporación Empresarial Del Oriente Antioqueño	74,020,000
Cámara Costarricense De La Industria Alimentaria	51,001,463
Asociación Colombiana De Venta Directa ACOVEDI	50,484,000
Federación Nacional De Cacaoteros	43,198,909
Asociación Nacional De Comercio EXTERIOR ANALDEX	38,168,000
Asociación Consejo Empresarial Colombiano Para El Desarrollo Sostenible	34,200,000
Asociación Nacional De Anunciantes Colombia	29,362,617
Cámara De Comercio Colombo Americana	21,480,000
Cámara De Industrias De C.R.	17,886,827
Asociación Nacional De Fabricantes De Alimentos Y Bebidas - ANFAB	17,585,622
Asoempresarios Colombianos En Costa Rica	16,173,840
Asociación Empresarial Para El Desarrollo	15,974,600
Asociación De Industrias De La Republica Dominicana	14,881,731
Cámara colombo venezolana	13,535,000
Cámara Colombo Japonesa De Comercio E Industria	12,000,000
Sindicato De Industriales De Panamá	10,606,999
Asociación Alianza Empresarial Para La Sostenibilidad	8,863,995
Asociación Cámara De Comercio De Costa Rica	8,451,419
Asociación Nacional De Exportadores De Café De Colombia	8,022,040
Asociación De Distribuidores De Productos De Consumo De Nicaragua	7,790,617
Fundación Para El Progreso De La Región Bogotá Sigla ProBogotá Región	7,608,000
FENALCO Tolima, Risaralda Y Atlántico	6,157,000
Unión Costarricense De Cámaras Y Asociaciones	6,044,767
Corporación Autónoma Regional Del Cauca	5,601,904
Cámara Colombo China De Inversión Y Comercio	5,500,000

Cámara De Integración Económica Colombo-Venezolana	4,782,712
Cámara De Comercio Colombo Británica	4,100,000
Asociación Dominicana De Exportadores INC	3,918,225
Asociación Panameña De Exportadores	3,035,174
Asociación Dominicana De Establecimientos De Comida Rápida- ADECOR	2,948,168
Corporación Autónoma Regional Nare CORNARE	2,265,571
Cámara De Representantes De Casas Extranjeras	2,218,106
Cámara de Comercio Y Servicios De Nicaragua	1,607,858
Corporación Para El Manejo Integral Y Recuperación De La Cuenca Del Rio Palo "CORPOPALO"	975,000
Corporación Autónoma Regional Del Magdalena CORPAMAG	561,269
Asociación Colombiana De Porcicultura- Fondo Nacional De La Porcicultura	500,000
Total	2,016,014,971

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Nutrición y vida saludable

Salud y seguridad de los consumidores

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [73](#). Management approach and progress attained.

p. [74](#). Risks and opportunities.

INDICATOR

GRI 416-1 Assessment of the health and safety impacts of product and service categories

STANDARD

GRI 416: Customer Health and Safety 2016

MATERIAL TOPIC: GRI TOPIC

Nutrición y vida saludable

Salud y seguridad de los consumidores

RELATED SDGs

N/A

GLOBAL COMPACT

01

p. [78](#). Main progress milestones reached regarding health-related issues.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

STANDARD

GRI 416: Customer Health and Safety 2016

MATERIAL TOPIC: GRI TOPIC

Trazabilidad, calidad y seguridad de los productos

Salud y seguridad de los consumidores

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [118](#). Noncompliance related to the impacts of the products and services on health and safety.

EXTERNAL
VERIFICATION



INDICATOR

GRI FP5 Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Trazabilidad, calidad y seguridad de los productos

Salud y seguridad de los consumidores

RELATED SDGs**GLOBAL COMPACT**

N/A

EXTERNAL
VERIFICATION

**INDICATOR**

GRI FP6 Products sold that are lowered in critical nutrients

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Nutrition and healthy lifestyles

Customer health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

p. [73](#). Progress attained.

Percentage of products sold whose contents of critical nutrients were reduced: 18,1%.

EXTERNAL
VERIFICATION



INDICATOR

GRI FP7 Products sold that contain increased nutritious ingredients

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Nutrition and healthy lifestyles

Customer health and safety

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

Percentage of products sold that contain increased nutritious ingredients: 0,056%.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

Marketing and labeling

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [186](#). Management approach and progress attained.

p. [187](#). Risks and opportunities.

INDICATOR

GRI 417-1 Requirements for product and service information and labeling

STANDARD

GRI 417: Marketing and Labeling 2016

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

Marketing and labeling

RELATED SDGs**GLOBAL COMPACT**

08

p. [194](#). Product labeling related to sustainability attributes.

EXTERNAL
VERIFICATION



INDICATOR

GRI 417-2 Incidents of non-compliance concerning product and service information and labeling

STANDARD

GRI 417: Marketing and Labeling
2016

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

Marketing and labeling

RELATED SDGs**GLOBAL COMPACT**

08

p. [195](#). Regulatory compliance with labeling and marketing regulations.

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 417-3 Incidents of non-compliance concerning marketing communications

STANDARD

GRI 417: Marketing and Labeling
2016

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

Marketing and labeling

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [195](#). Regulatory compliance with labeling and marketing regulations.

EXTERNAL
VERIFICATION



INDICATOR

[FB-PF-270a.3] Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes

STANDARD

[FB-PF-270a.3] Product labeling and marketing

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

Marketing and labeling

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [195](#). Regulatory compliance with labeling and marketing regulations.

* This indicator addresses the SASB requirements [FB-FR-270a.1] [FB-PF-270a.3].

INDICATOR

[FB-PF-270a.4] Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices⁴

STANDARD

[FB-PF-270a.4] Product labeling and marketing

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

Marketing and labeling

RELATED SDGs**GLOBAL COMPACT**

N/A

p. [195](#). Regulatory compliance with labeling and marketing regulations.

* This indicator addresses the SASB requirements [FB-FR-270a.2] [FB-PF-270a.4].

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Digital transformation

Customer privacy

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [210](#). Management approach and progress attained.
p. [211](#). Risks and opportunities.

INDICATOR

GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

STANDARD

GRI 418: Customer Privacy 2016

MATERIAL TOPIC: GRI TOPIC

Digital transformation

Customer privacy

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [215](#). A data-driven organization.

No complaints concerning breaches of customer privacy and losses of customer data were recorded in 2022.

EXTERNAL
VERIFICATION



	Description	2020	2021	2022
Revenue from digital channels	Sales on digital platforms of Grupo Nutresa and its clients, which generate a comprehensive digital experience for their users, consider from the stage of "interest and consideration" to the "closing of the purchase".	NA	6.8%	4.1%
Revenue from digital transactions	Digital transactions are equivalent to the value of customer orders and sales to consumers that Grupo Nutresa makes through its digital portals. The "interest and consideration" stage is done by the customer in the physical world and only has a digital experience to place the order and in some cases to "close the purchase".	41%	39,8%	40,5%

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Digital transformation

Data security

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [183](#). Management approach and progress attained.
p. [184](#). Risks and opportunities.

INDICATOR

[CG-EC-220a.1] Number of users whose information is used for secondary purposes

STANDARD

[CG-EC-220a.2] Data Privacy & Advertising Standards

MATERIAL TOPIC: GRI TOPIC

Digital transformation

Data security

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [215](#). A data-driven organization.

INDICATOR

[CG-EC-220a.2] Description of policies and practices relating to behavioral advertising and user privacy

STANDARD

[CG-EC-220a.2] Data Privacy & Advertising Standards

MATERIAL TOPIC: GRI TOPIC

Digital transformation

Data security

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [215](#). A data-driven organization.

INDICATOR

[FB-FR-230a.2] Description of approach to identifying and addressing data security risks

STANDARD

[FB-FR-230a.2] Data Security

MATERIAL TOPIC: GRI TOPIC

Digital transformation

Data security

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

* This indicator addresses the SASB requirements [FB-FR-230a.2].

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Overarching sourcing

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [197](#). Management approach and progress attained.

p. [198](#). Risks and opportunities.

INDICATOR

GRI FPI Sourcing policy compliance mechanisms

STANDARD

GRI G4 Overarching sourcing

MATERIAL TOPIC: GRI TOPIC

Availability and volatility of commodities and supplies

Overarching sourcing

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI FP2 Purchased volume verified as being in accordance with credible, internationally recognized responsible production standards

STANDARD

GRI G4 Overarching sourcing

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Overarching sourcing

RELATED SDGs**GLOBAL COMPACT**

N/A

Purchases compliant with at least one standard	Percentage (%)
COCOA [Fairtrade, Organic (IFOAM) or Rainforest Alliance agriculture certification, Forest Stewardship Council (FSC), BPA, ISO 14001 or ISO 26000]	0,30%
COFFEE [Fairtrade, Organic (IFOAM) or Rainforest Alliance agriculture certification, Forest Stewardship Council (FSC), BPA, ISO 14001 or ISO 26000]	44,31%

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [115](#). Management approach and progress attained.
p. [116](#). Risks and opportunities.

INDICATOR

GRI FP9 Animales criados y/o procesados

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

EXTERNAL
VERIFICATION

**INDICATOR**

GRI FP10 Policies and practices related to physical alterations and the use of anesthetic

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Animal welfare practices](#)

INDICATOR

GRI FP11 Animals raised and/or processed by housing type

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

A pen or corral is an enclosure with concrete walls where one or more animals are housed. Pens or corrals are used to house males, replacement females, females with any health issue and/or fattening pigs.

INDICATOR

GRI FP12 Policies and practices on antibiotic, anti-inflammatory, hormone and/or growth promotion treatments

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

[Animal welfare practices](#)

INDICATOR

GRI FP13 Incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live animals

STANDARD

GRI G4 Consumer health and safety

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

No sanctions or fines were imposed on Grupo Nutresa in 2022 due to non-compliance with laws related to the transport, handling, and slaughter practices for live animals.

INDICATOR

[FB-FR-430a.2] Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates

STANDARD

[FB-FR-430a.2] Management of Environmental & Social Impacts in the Supply Chain

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

* This indicator also addresses the SASB requirements [FB-FR-430a.2].

INDICATOR

[FB-MP-410a.2] Percentage of cage-free shell egg sales

STANDARD

[FB-MP-410a.2] Animal Care & Welfare

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

* This indicator also addresses the SASB requirements [FB-RN-430a.2] [FB-MP-410a.2].

INDICATOR

[FB-PF-430a.1] Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard

STANDARD

[FB-PF-430a.1] Environmental & Social Impacts of Ingredient Supply Chain

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Ingredient supply

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [71](#). Progress made in 2022 regarding the main sustainability management indicators.

p. [119](#). Supplier development.

* This indicator also addresses the SASB requirements [FB-PF-430a.1].

**EXTERNAL
VERIFICATION**



INDICATOR

[FB-FR-430a.3] Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare

STANDARD

[FB-FR-430a.2] Management of Environmental & Social Impacts in the Supply Chain

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Animal welfare

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [120](#). Sustainability-related risks assessed.
p. [200](#). Responsible and productive sourcing model.

[Animal welfare practices](#)

* This indicator also addresses the SASB requirements [FB-FR-430a.3].

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Food safety

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [115](#). Management approach and progress attained.
p. [116](#). Risks and opportunities.

INDICATOR

[FB-PF-250a.4] (1) Number of recalls issued and (2) total amount of food product recalled

STANDARD

[FB-PF-250a.4] Food safety

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Food safety

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [71](#). Progress made in 2022 regarding the main sustainability management indicators.

p. [118](#). Certifications and maintenance of the management systems.

* This indicator addresses the SASB requirements [FB-RN-250a.2] [FB-MP-250a.3] [FB-FR-250a.2] [FB-PF-250a.4].

INDICATOR

[FB-PF-250a.3] (1) Total number of notices of food safety violation received, (2) percentage corrected

STANDARD

[FB-PF-250a.3] Food safety

MATERIAL TOPIC: GRI TOPIC

Traceability, quality and safety of products

Food safety

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [71](#). Progress made in 2022 regarding the main sustainability management indicators.

p. [118](#). Certifications and maintenance of the management systems.

* This indicator also addresses the SASB requirements [FB-PF-250a.3].

INDICATOR

[FB-MP-250a.4] Discussion of markets that ban imports of the entity's products

STANDARD

[FB-MP-250a.4] Food safety

MATERIAL TOPIC: GRI TOPIC

Profitable growth in the markets

Food safety

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Circularity

Packaging

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [166](#). Management approach and progress attained.

p. [167](#). Risks and opportunities.

INDICATOR

[FB-PF-410a.1] (1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable

STANDARD

[FB-PF-410a.1] Packaging lifecycle management

MATERIAL TOPIC: GRI TOPIC

Circularity

Packaging

RELATED SDGs**GLOBAL COMPACT**

08

p. [169](#). Consumption of packaging materials.

p. [171](#). Recycled input materials used.

p. [171](#). Reclaimed products and their packaging materials.

* This indicator addresses the SASB requirements [FB-PF-410a.1] [FB-RN-150a.2].

	2018	2019	2020	2021	2022
Raw materials (tons)	767,364	696,600	929,895	1,044,976	1,111,767
Liquid fuels (gal)	143,716	122,232	1,373,358	1,384,179	1,371,396
Gas fuels (m3)	31,620	33,235	45,789	46,804	49,770
Solid fuels (tons)	535	685.9	4,345.2	3,933	4,122
Renewable packages (tons)	20,416	22,383	41,877	45,001	48,018.39
Non-renewable packages (tons)	21,696	22,563	35,524	39,647	42,374.52

INDICATOR

[FB-PF-410a.2] Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle

STANDARD

[FB-PF-410a.2] Packaging life cycle management

MATERIAL TOPIC: GRI TOPIC**Circularity**

Packaging

RELATED SDGs**GLOBAL COMPACT**

08

p. [169](#). Consumption of packaging materials.

p. [171](#). Recycled input materials used.

p. [171](#). Reclaimed products and their packaging materials.

* This indicator also addresses the SASB requirements [FB-PF-410a.2].

INDICATOR

[FB-FR-430a.4] Discussion of strategies to reduce the environmental impact of packaging

STANDARD

[FB-FR-430a.4] Management of the environmental and social impacts in the supply chain

MATERIAL TOPIC: GRI TOPIC**Circularity**

Packaging

RELATED SDGs**GLOBAL COMPACT**

08

INDICATOR

[FB-RN-150a.2] (1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable

STANDARD

[FB-RN-150a.2] Food & Packaging Waste Management

RELATED SDGs**GLOBAL COMPACT**

[ODS 08] [ODS 0102]

[8](#)

	2018	2019	2020	2021	2022
Raw materials (tons)	767,364	696,600	929,895	1,044,976	1,111,767
Liquid fuels (gal)	143,716	122,232	1,373,358	1,384,179	1,371,396
Gas fuels (m3)	31,620	33,235	45,789	46,804	49,770
Solid fuels (tons)	535	685.9	4,345.2	3,933	4,122
Renewable packages (tons)	20,416	22,383	41,877	45,001	48,018.39
Non-renewable packages (tons)	21,696	22,563	35,524	39,647	42,374.52

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Availability and volatility of commodities and supplies

Feed

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [197](#). Management approach and progress attained.

p. [198](#). Risks and opportunities.

INDICATOR	RELATED SDGs
[FB-AG-430a.3] Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	N/A
STANDARD [FB-AG-430a.3] Environmental & Social Impacts of Ingredient Supply Chain	GLOBAL COMPACT N/A
MATERIAL TOPIC: GRI TOPIC Availability and volatility of commodities and supplies Feed	

INDICATOR	RELATED SDGs	
GRI 3-3 Management of material topics	N/A	p. 166 . Management approach and progress attained.
STANDARD GRI 3 Material topics 2021	GLOBAL COMPACT N/A	p. 167 . Risks and opportunities.
MATERIAL TOPIC: GRI TOPIC Food loss and waste Food waste		

INDICATOR

[FB-FR-150a.1] Amount of food waste generated, percentage diverted from the waste stream

STANDARD

[FB-FR-150a.1] Food Waste Management

MATERIAL TOPIC: GRI TOPIC

Food loss and waste
Food waste

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [173](#). Food loss and waste by type.

p. [174](#). Baseline and progress made in the context of reducing food loss and waste.

* This indicator also addresses the SASB requirements [FB-RN-150a.1] [FB-FR-150a.1].

EXTERNAL
VERIFICATION

**INDICATOR**

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Nutrition and healthy lifestyles
Nutritional content

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [73](#). Management approach and progress attained.

p. [74](#). Risks and opportunities.

INDICATOR

[FB-PF-260a.2] Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers

STANDARD

[FB-PF-260a.2] Health and nutrition

MATERIAL TOPIC: GRI TOPIC

Nutrition and healthy lifestyles
Nutritional content

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [71](#). Progress made regarding the main sustainability management indicators in 2022.

p. [76](#). Material topic details.

p. [80](#). Healthy lifestyles in the communities.

* This indicator addresses the SASB requirements [FB-FR-260a.2] [FB-PF-260a.2].

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

GMOs

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

p. [183](#). Management approach and progress attained.

p. [184](#). Risks and opportunities.

INDICATOR

[FB-PF-270a.2] Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO

STANDARD

[FB-PF-270a.2] Product labeling and marketing

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

GMOs

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

* This indicator addresses the SASB requirements [FB-FR-270a.3] [FB-PF-270a.2].

INDICATOR

GRI 3-3 Management of material topics

STANDARD

GRI 3 Material topics 2021

MATERIAL TOPIC: GRI TOPIC

Responsible marketing and sales

GMOs

RELATED SDGs

N/A

GLOBAL COMPACT

N/A

Page [239](#); Management approach and progress. Page [240](#); Risks and opportunities.

INDICATOR [FB-PF-270a.2] Products label according to their content of genetically modified organisms (GMOs)	RELATED SDGs N/A GLOBAL COMPACT N/A	Page 247 ; Response to the changes in more-sustainable consumer trends. * This indicator also works as an answer to the SASB [FB-FR-270a.3] [FB-NB-270a.2].
STANDARD [FB-PF-270a.2] Product labeling and marketing MATERIAL TOPIC: GRI TOPIC Responsible marketing and sales GMOs		