

GRI Standard - content table Acomó				
GRI Standard Number	Description	Disclosure annual report	Page number	Comment
<b>GENERAL STANDARD DISCLOSURES</b>				
<b>STRATEGY &amp; ANALYSIS</b>				
102-14	Statement from the most senior decision-maker of the organization.	Letter from the Executive Director	p.12-13	
<b>ORGANIZATIONAL PROFILE</b>				
102-1	Name of the organization.	Front cover Acomó annual report 2021	p.1	ACOMO N.V.
102-2	Activities, brands, products, and services	The Acomó Group Operating segments	p.14-15 p.64-85	
102-3	Location of organization's headquarters.	Contact Details	p. 145	Rotterdam, the Netherlands
102-4	Location of operations	Global presence Contact details	p.15 p.145	
102-5	Ownership and legal form	The Acomó Group Corporate governance	p.14 p.40-45	Legal form Acomó N.V. and Corporate Governance
102-6	Markets served	The Acomó Group Value Creation Model	p.14-15 p.21	
102-7	Scale of the organization	The Acomó Group Consolidated financial statement	p.14-15 p.87	
102-8	Information on employees and other workers	The Acomó Group ESG Performance Number of employees	p.14-15 p.28-29 p.105	KPI table
102-41	Collective bargaining agreements			0%. We do not have collective bargaining agreements due to the size of the companies and the sectors we operate.
102-9	Supply chain	The Acomó Value Creation Model	p.20	Acomó's role in the value chain
102-10	Significant changes to the organization and its supply chain	The Acomó Group	p.26-33	
102-11	Precautionary Principle or approach	Environment, Social and Governance Risk Management & Control	p.22-33 p.46-53	
102-12	External initiatives	Environment, Social and Governance Risk Management & Control ESG Performance	p.22-33 p.46-53	Rainforest Alliance, RSPO, Transparantiebenchmark.  KPI Table. Focus area sustainable agriculture
102-13	Membership of associations			VNO-NCW (Verbond van Nederlandse Ondernemingen – Nederlandse Christelijke Werkgeversvereniging), NVS (Nederlandse Vereniging voor Specerijhandel), NZV (Nederlandse Zuidvruchten Vereniging), NCI (Northern Crops Institute), KVHCG (Koninklijke Vereniging Het Comité van Graanhandelaren), KNVKT (Koninklijke Nederlandse Vereniging voor Koffie en Thee).
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>				
102-45	Entities included in the consolidated financial statements	The Acomó Group Operating segments Financial statements	p.14-15 p.64-85 p.87-119	
102-46	Defining report content and topic Boundaries	Environment, Social and Governance	p.22-33	Our stakeholder dialogue and our ESG framework.
102-47	List of material topics	Environment, Social and Governance	p.22-33	Materiality matrix and ESG framework. The sustainability topics of the materiality matrix are analysed and put together in the ESG framework.
103-1	Explanation of the material topic and its Boundary	Environment, Social and Governance	p.22-33	Our ESG framework.
102-48	Restatements of information	Financial statements	p.87-119	
<b>STAKEHOLDER ENGAGEMENT</b>				
102-40	List of stakeholder groups	The Acomó Group Value Creation Model Environment, Social and Governance	p.14-15 p.20 p.22-33	Our stakeholder dialogue.
102-42	Identifying and selecting stakeholders	Environment, Social and Governance	p.22-33	Our stakeholder dialogue.
102-43	Approach to stakeholder engagement	Environment, Social and Governance	p.22-33	Acomó has an ongoing dialogue with her stakeholders. The frequency of engagement differs per stakeholder group.
102-44	Key topics and concerns raised	Environment, Social and Governance	p.22-33	Our stakeholder dialogue.
<b>REPORT PROFILE</b>				
102-50	Reporting period.	Letter from the Executive Director	p.12-13	Financial year 2023
102-51	Date of most recent report			Annual Report 2023 published on March 8th, 2024
102-52	Reporting cycle			Annual
102-53	Contact point for questions regarding the report			info@acomó.nl
102-55	GRI Content Index			In accordance with the GRI Standards: Core option
102-56	External assurance			External assurance as part of CSRD compliance
<b>GOVERNANCE</b>				
102-18	Governance structure	Governance Corporate Governance	p.22 p.40-45	
<b>ETHICS AND INTEGRITY</b>				
102-16	Values, principles, standards, and norms of behavior	The Acomó Value Creation Model	p. 19-21	Our values
102-17	Mechanisms for advice and concerns about ethics	Environment, Social and Governance	p.27, 29	Acomó Code of Conduct and Acomó Speak-Up procedure. <a href="https://www.acomó.nl/business-integrity/">https://www.acomó.nl/business-integrity/</a>
<b>SPECIFIC STANDARD DISCLOSURES</b>				
<b>ESG FOCUS AREA: LONG-TERM VALUE CREATION</b>				
103-2	Economic Performance	Environment, Social and Governance	p.22-25	Materiality matrix and Sustainability Strategy
201-1	Direct economic value generated and distributed	ESG Performance Financial Statement	p.22-33 p.87-119	Long-term value creation – performance
<b>ESG FOCUS AREA: PLANT-BASED AND NATURAL FOOD PRODUCTS AND INGREDIENTS</b>				
103-1	Customer health and safety	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
G4-FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	ESG Performance	p.28-33	KPI table. Focus area plant-based and natural food products and ingredients
103-1	Healthy and affordable food	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
Own indicator	Percentage of plant-based products.	ESG Performance	p.28-33	KPI table. Focus area plant-based and natural food products and ingredients
<b>ESG FOCUS AREA: RESPONSIBLE AND RESILIENT SUPPLY CHAINS</b>				
103-1	Procurement/sourcing practices	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
G4-FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy.	ESG Performance	p.28-33	KPI table. Focus area responsible and resilience supply chain
<b>ESG FOCUS AREA: SUSTAINABLE AGRICULTURE</b>				
103-1	Procurement/sourcing practices	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
G4-FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards.	ESG Performance	p.28-33	KPI table. Focus area responsible and resilience supply chain
<b>ESG FOCUS AREA: ENGAGED AND THRIVING EMPLOYEES</b>				
103-1	Occupational Health and Safety	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	ESG Performance	p.28-33	KPI table. Focus area engaged and thriving employees
103-1	Training and education	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
404-1	Average hours of training per year per employee.	ESG Performance	p.28-33	KPI table. Focus area engaged and thriving employees
404-3	Percentage of employees receiving regular performance and career development reviews.	ESG Performance	p.28-33	KPI table. Focus area engaged and thriving employees
<b>ESG FOUNDATIONAL THEME: ENVIRONMENTAL</b>				
103-1	Energy	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
302-1	Energy consumption within the organization.	ESG Performance	p.28-33	KPI table. Focus area environment
302-3	Energy intensity.	ESG Performance	p.28-33	KPI table. Focus area environment
103-1	Emissions	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
305-1	Direct (Scope 1) GHG emissions	ESG Performance	p.28-33	KPI table. Focus area environment
305-2	Direct (Scope 2) GHG emissions	ESG Performance	p.28-33	KPI table. Focus area environment
305-4	GHG emissions intensity	ESG Performance	p.28-33	KPI table. Focus area environment
103-1	Effluents and waste	Environment, Social and Governance	p.24-27	Materiality matrix and Sustainability Strategy
306-2	Waste by type and disposal method	ESG Performance	p.28-33	KPI table. Focus area environment