

# GRI Content Index Acomó

GRI reference	Description	Disclosure annual report	Page number	Comment
<b>GRI 102: GENERAL DISCLOSURES 2016</b>				
<b>ORGANIZATIONAL PROFILE</b>				
102-1	Name of the organization	Front cover Acomó annual report 2018	p.0	
102-2	Primary brands, products, and/or services	The Acomó Group	p.16	
102-3	Location of organization's headquarters	Contact details	p.125	Rotterdam, the Netherlands
102-4	Location of operations	The Acomó Group	p.16	
102-5	Ownership and legal form	The Acomó Group	p.16	Legal form Acomó N.V.
		Governance	p.54-59	
102-6	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries)	The Acomó Group	p.16	
		Business model	p.19-20	
102-7	Scale of the reporting organization	The Acomó Group	p.16	
102-8	Information on employees and other workers	The Acomó Group	p.16	KPI table
		Sustainability	p.24	
102-9	Organisation's supply chain	Business model	p.19-20	Acomó's role in the value chain
102-10	Significant changes to the organization and its supply chain	The Acomó Group	p.16	
102-11	Precautionary Principle or approach	Sustainability	p.21-26	
		Risk Management	p.32-36	
102-12	External initiatives	Sustainability	p.21-26	Rainforest Alliance, Fairtrade, RSPO, MSC, Malawi 2020 (IDH).
102-13	Memberships 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>STRATEGY</b>				
102-14	Statement from the most senior decision-maker of the organization.	Letter from the board	p.15	
<b>ETHICS AND INTEGRITY</b>				
102-16	Values, principles, standards, and norms of behavior	Sustainability	p.21-26	Acomó Code of Conduct and Acomó Whistleblower procedure. <a href="http://www.acomó.nl/code-of-conduct/">http://www.acomó.nl/code-of-conduct/</a>
<b>GOVERNANCE</b>				
102-18	Governance structure of the organization	Governance	p.54-59	
<b>STAKEHOLDER ENGAGEMENT</b>				
102-40	List of stakeholder groups	Sustainability	p.21-26	Our stakeholder dialogue.
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.
102-42	Identifying and selecting stakeholders	Sustainability	p.21-26	Our stakeholder dialogue.
102-43	Approach to stakeholder engagement	Sustainability	p.21-26	Acomó has an ongoing dialogue with her stakeholders. The frequency of engagement differs per stakeholder group.
102-44	Key topics and concerns raised	Sustainability	p.21-26	Our stakeholder dialogue.
<b>REPORTING PRACTICE</b>				
102-45	Entities included in the consolidated financial statement	The Acomó Group	p.16	
		Financial statements	p.75	
102-46	Defining report content and topic Boundaries	Sustainability	p.21-26	Our stakeholder dialogue and our CSR framework.
102-47	List of material aspects.	Sustainability	p.21-26	Materiality matrix and CSR framework. The sustainability topics of the materiality matrix are analysed and put together in the CSR framework.
102-48	Restatements of information	n/a		
102-49	Changes in reporting	n/a		
102-50	Reporting period	Letter from the board	p.15	Financial year 2018
102-51	Date of most recent report			Annual Report 2018 published on March 7th, 2019
102-52	Reporting cycle			Annual
102-53	Contact point for questions regarding the report			info@acomó.nl
102-54	Claims of reporting in accordance with the GRI Standards	Sustainability	p.21	This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI Content Index			Available via: <a href="http://www.acomó.nl/responsibility/">http://www.acomó.nl/responsibility/</a>
102-56	External assurance			We are currently focusing on implementing the policy and achieving results. External verification belongs to a next step.
<b>SPECIFIC STANDARD DISCLOSURES</b>				
<b>OUR FOUNDATION: BEING A GOOD EMPLOYER - TALENT &amp; DIVERSITY</b>				
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>				
103	Occupational Health and Safety	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: employees.
403-9	Work-related injuries	Sustainability	p.24	KPI table. Focus area talent.
<b>GRI 404: TRAINING AND EDUCATION 2016</b>				
103	Training and education	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: employees.
404-1	Average hours of training per year per employee.	Sustainability	p.24	KPI table. Focus area talent. Note: adaptation of GRI indicator. We start measuring the KPI with number of trainings given and number of participants.
404-3	Percentage of employees receiving regular performance and career development reviews.	Sustainability	p.24	KPI table. Focus area talent.
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>				
103	Diversity and Equal Opportunity	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: employees.
405-1	Diversity of governance bodies and employees	Sustainability Governance	p.24 p.60	KPI table. Focus area diversity. The board of directors
<b>OUR FOUNDATION: REDUCING OUR ENVIRONMENTAL FOOTPRINT - CLIMATE CHANGE &amp; CIRCULAR ECONOMY</b>				
<b>GRI 302: ENERGY 2016</b>				
103	Energy	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: environment.
302-1	Energy consumption within the organization.	Sustainability	p.25	KPI table. Focus area climate change.
302-3	Energy intensity.	Sustainability	p.25	KPI table. Focus area climate change.
<b>GRI 305: EMISSIONS 2016</b>				
103	Emissions	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: environment.
305-1	Direct (scope 1) GHG emissions	Sustainability	p.25	KPI table. Focus area climate change.
305-2	Energy indirect (scope 2) GHG emissions	Sustainability	p.25	KPI table. Focus area climate change.
305-4	GHG emissions intensity	Sustainability	p.25	KPI table. Focus area climate change.
<b>GRI 306: EFFLUENTS AND WASTE 2016</b>				
103	Effluents and waste	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: environment.
306-2	Waste by type and disposal method	Sustainability	p.25	KPI table. Focus area circular economy.
<b>OUR IMPACT: CREATING SUSTAINABLE SUPPLY CHAINS - RESPONSIBLE SOURCING &amp; CAPACITY BUILDING</b>				
<b>GRI 204: PROCUREMENT PRACTICES 2016</b>				
103	Procurement/sourcing practices	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: suppliers.
Own indicator	Percentage of purchased volume from suppliers compliant with company's sourcing policy.	Sustainability	p.25	KPI table. Focus area responsible sourcing.
Own indicator	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards.	Sustainability	p.25	KPI table. Focus area responsible sourcing.
<b>OUR IMPACT: SAFE AND HEALTHY PRODUCTS - FOOD SAFETY &amp; HEALTH AND NUTRITION</b>				
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>				
103	Customer health and safety	Sustainability	p.21-26	For management approach see: Materiality matrix and CSR framework. Boundary: customers.
Own indicator	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Sustainability	p.25	KPI table. Focus area food safety.
Own indicator	Percentage of plant-based products.	Sustainability	p.25	KPI table. Focus area health and nutrition.