

## GRI G4 content table Acom

GRI reference	Description	Disclosure annual report	Page number	Comment
<b>GENERAL STANDARD DISCLOSURES</b>				
<b>STRATEGY &amp; ANALYSIS</b>				
G4-1	Statement from the most senior decision-maker of the organization.	Letter from the board	p.10-11	
<b>ORGANIZATIONAL PROFILE</b>				
G4-3	Name of the organization.	Front cover Acom annual report 2020	p.0	Amsterdam Commodities N.V.
G4-4	Primary brands, products, and/or services.	The Acom Group	p.16-23	
G4-5	Location of organization's headquarters.			Rotterdam, the Netherlands
G4-6	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	The Acom Group	p.16 p.82-83	
G4-7	Nature of ownership and legal form.	The Acom Group Governance	p.16-23 p.60-64	Legal form Acom N.V.
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	The Acom Group Business model	p.16-23	
G4-9	Scale of the reporting organization.	The Acom Group	p.16-23	
G4-10	Size and composition of workforce.	The Acom Group Sustainability Number of employees	p.16-23 p.23-29 p.95	KPI table
G4-11	Percentage of employees covered by collective bargaining agreements.			0%. We do not have collective bargaining agreements due to the size of the companies and the sectors we operate.
G4-12	Organisation's supply chain.	Business model	p.19	Acom's role in the value chain
G4-13	Significant organizational changes during the reporting period.	The Acom Group	p.16-23	Transformative acquisition of Tradin Organic
G4-14	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	Sustainability Risk Management	p.23-29 p.36-41	
G4-15	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	Sustainability	p.23-29	Rainforest Alliance, UTZ, Fairtrade, RSPO, MSC, Malawi 2020 (IDH), Transparantiebenchmark.
G4-16	Memberships in associations (such as industry associations) and/or national/international advocacy organizations.			VNO-NCW (Verbond van Nederlandse Ondernemingen – Nederlandse Christelijke Werkgeversvereniging), NVS (Nederlandse Vereniging voor Specerijenhandel), 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>				
G4-17	List all entities and explain omissions.	The Acom Group Financial statements	p.16-23 p.75	
G4-18	How report content was defined.	Sustainability	p.23-29	Our stakeholder dialogue and our CSR framework.
G4-19	List of material aspects.	Sustainability	p.23-29	Materiality matrix and CSR framework. The sustainability topics of the materiality matrix are analysed and put together in the CSR framework.
G4-20	Aspect boundary within the organization.	Sustainability	p.23-29	Our CSR framework.
G4-21	Aspect boundary outside the organization.	Sustainability	p.23-29	Our CSR framework.
G4-22	Restatements	Financial statements	p.81	
G4-23	Significant changes in Scope or Boundary.	Financial statements	p.75	Transformative acquisition of Tradin Organic
<b>STAKEHOLDER ENGAGEMENT</b>				
G4-24	List of stakeholder groups engaged by the organization.	Sustainability	p.23-29	Our stakeholder dialogue.
G4-25	Basis for identification and selection of stakeholders with whom to engage.	Sustainability	p.23-29	Our stakeholder dialogue.
G4-26	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	Sustainability	p.23-29	Acom has an ongoing dialogue with her stakeholders. The frequency of engagement differs per stakeholder group.
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	Sustainability	p.23-29	Our stakeholder dialogue.
<b>REPORT PROFILE</b>				
G4-28	Reporting period.	Letter from the board	p.10-11	Financial year 2020
G4-29	Date of most recent previous report.			Annual Report 2020 published on March 11th, 2021
G4-30	Reporting cycle.			Annual
G4-31	Contact point for questions regarding the report or its contents.			info@acom.nl
G4-32	GRI Content Index.			In accordance with GRI G4 - Core
G4-33	External assurance.			We are currently focusing on implementing the policy and achieving results. External verification belongs to a next step.
<b>GOVERNANCE</b>				
G4-34	Governance structure of the organization (incl. report the committees responsible for decision-making on economic, environmental and social impacts).	Governance	p.60-64	
<b>ETHICS AND INTEGRITY</b>				
G4-56	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	Sustainability	p.23-29	Acom Code of Conduct and Acom Whistleblower procedure. <a href="http://www.acom.nl/code-of-conduct/">http://www.acom.nl/code-of-conduct/</a>
<b>SPECIFIC STANDARD DISCLOSURES</b>				
<b>OUR FOUNDATION: BEING A GOOD EMPLOYER - TALENT &amp; DIVERSITY</b>				
DMA	Occupational Health and Safety	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-LA6	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities.	Sustainability	p.23-29	KPI table. Focus area talent.
DMA	Training and education	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-LA9	Average hours of training per year per employee.	Sustainability	p.23-29	KPI table. Focus area talent. Note: adaptation of GRI indicator. We start measuring the KPI with number of trainings given and number of participants.
G4-LA11	Percentage of employees receiving regular performance and career development reviews.	Sustainability	p.23-29	KPI table. Focus area talent.
DMA	Diversity and Equal Opportunity	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	Sustainability Governance	p.23-29 p.60-64	KPI table. Focus area diversity. The board of directors
<b>OUR FOUNDATION: REDUCING OUR ENVIRONMENTAL FOOTPRINT - CLIMATE CHANGE &amp; CIRCULAR ECONOMY</b>				
DMA	Energy	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-EN3	Energy consumption within the organization.	Sustainability	p.23-29	KPI table. Focus area climate change.
G4-EN5	Energy intensity.	Sustainability	p.23-29	KPI table. Focus area climate change.
DMA	Emissions	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-EN15	Direct GHG emissions	Sustainability	p.23-29	KPI table. Focus area climate change.
G4-EN16	Energy indirect GHG emissions	Sustainability	p.23-29	KPI table. Focus area climate change.
G4-EN18	GHG emissions intensity	Sustainability	p.23-29	KPI table. Focus area climate change.
DMA	Effluents and waste	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-EN23	Waste by type and disposal method	Sustainability	p.23-29	KPI table. Focus area circular economy.
<b>OUR IMPACT: CREATING SUSTAINABLE SUPPLY CHAINS - RESPONSIBLE SOURCING &amp; CAPACITY BUILDING</b>				
DMA	Procurement/sourcing practices	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy.	Sustainability	p.23-29	KPI table. Focus area responsible sourcing.
G4-FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards.	Sustainability	p.23-29	KPI table. Focus area responsible sourcing.
<b>OUR IMPACT: SAFE AND HEALTHY PRODUCTS - FOOD SAFETY &amp; HEALTH AND NUTRITION</b>				
DMA	Customer health and safety	Sustainability	p.23-29	Materiality matrix and CSR framework.
G4-FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Sustainability	p.23-29	KPI table. Focus area food safety.
DMA	Healthy and affordable food	Sustainability	p.23-29	Materiality matrix and CSR framework.
Own indicator	Percentage of plant-based products.	Sustainability	p.23-29	KPI table. Focus area health and nutrition.