

GRI Standard - content table Acomó				
GRI Standard Number	Description	Disclosure annual report	Page number	Comment
GENERAL STANDARD DISCLOSURES				
STRATEGY & ANALYSIS				
102-14	Statement from the most senior decision-maker of the organization.	Letter from the CEO	p.12	
ORGANIZATIONAL PROFILE				
102-1	Name of the organization.	Front cover Acomó annual report 2021	p.0	Amsterdam Commodities N.V.
102-2	Activities, brands, products, and services	The Acomó Group Operating segments	p.16-23 p. 66-93	
102-3	Location of organization's headquarters.	Contact Details	p. 162	Rotterdam, the Netherlands
102-4	Location of operations	The Acomó Group ESG Initiatives	p.16 p.35-37	
102-5	Ownership and legal form	The Acomó Group Governance	p.38 p.40-46	Legal form Acomó N.V. and Corporate Governance
102-6	Markets served	The Acomó Group Value Creation Model	p.16-17 p.18-23	
102-7	Scale of the organization	The Acomó Group Consolidated financial statement	p.16-17 p.18-23	
102-8	Information on employees and other workers	The Acomó Group ESG Performance Number of employees	p.16-17 p.30-34 p.22	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.16-23	Update Corporate Governance
102-11	Precautionary Principle or approach	Environment, Social and Governance Risk Management & Control	p.24-29 p.36-41	
102-12	External initiatives	Environment, Social and Governance Risk Management & Control ESG Performance	p.24-29 p. 48-55 p.30-37	Rainforest Alliance, UTZ, Fairtrade, RSPO, MSC, Malawi 2020 (IDH), 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)
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
102-45	Entities included in the consolidated financial statements	The Acomó Group Operating segments Financial statements	p.16-17 p. 66-93 p.94-137	
102-46	Defining report content and topic Boundaries	Environment, Social and Governance	p.24-37	Our stakeholder dialogue and our ESG framework.
102-47	List of material topics	Environment, Social and Governance	p.24-37	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.24-37	Our ESG framework.
102-48	Restatements of information	Financial statements	p.101-102	
STAKEHOLDER ENGAGEMENT				
102-40	List of stakeholder groups	The Acomó Group Value Creation Model Environment, Social and Governance	p.16-17 p. 18-23 p.24-29	Our stakeholder dialogue.
102-42	Identifying and selecting stakeholders	Environment, Social and Governance	p.24-29	Our stakeholder dialogue.
102-43	Approach to stakeholder engagement	Environment, Social and Governance	p.24-29	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.24-29	Our stakeholder dialogue.
REPORT PROFILE				
102-50	Reporting period.	Letter from the CEO	p.12	Financial year 2021
102-51	Date of most recent report			Annual Report 2021 published on March 11th, 2022
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			We are currently focusing on implementing the strategy and achieving results. External verification belongs to a next step.
GOVERNANCE				
102-18	Governance structure	Governance Corporate Governance	p.38 p.40-46	
ETHICS AND INTEGRITY				
102-16	Values, principles, standards, and norms of behavior	The Acomó Value Creation Model	p. 18-23	Our values
102-17	Mechanisms for advice and concerns about ethics	Environment, Social and Governance Our Sustainability Strategy ESG Focus Area	p.24-29 p.27 p.27-37	Acomó Code of Conduct and Acomó Whistleblower procedure. http://www.acomó.nl/code-of-conduct/
SPECIFIC STANDARD DISCLOSURES				
ESG FOCUS AREA: LONG-TERM VALUE CREATION				
103-2	Economic Performance	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
201-1	Direct economic value generated and distributed	ESG Performance Financial Statement	p.30-37 p.94-137	Long-term value creation – performance
ESG FOCUS AREA: PLANT-BASED AND NATURAL FOOD PRODUCTS AND INGREDIENTS				
103-1	Customer health and safety	Environment, Social and Governance	p.24-34	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.30-37	KPI table. Focus area plant-based and natural food products and ingredients
103-1	Healthy and affordable food	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
Own indicator	Percentage of plant-based products.	Non-financial Highlights ESG Performance	p.8 p.30-37	KPI table. Focus area plant-based and natural food products and ingredients
ESG FOCUS AREA: RESPONSIBLE AND RESILIENT SUPPLY CHAINS				
103-1	Procurement/sourcing practices	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
G4-FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy.	ESG Performance	p.30-37	KPI table. Focus area responsible and resilience supply chain
ESG FOCUS AREA: SUSTAINABLE AGRICULTURE				
103-1	Procurement/sourcing practices	Environment, Social and Governance	p.24-34	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.30-37	KPI table. Focus area responsible and resilience supply chain
ESG FOCUS AREA: ENGAGED AND THRIVING EMPLOYEES				
103-1	Occupational Health and Safety	Environment, Social and Governance	p.24-34	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.30-37	KPI table. Focus area engaged and thriving employees
103-1	Training and education	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
404-1	Average hours of training per year per employee.	ESG Performance	p.30-37	KPI table. Focus area engaged and thriving employees 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.	ESG Performance	p.30-37	KPI table. Focus area engaged and thriving employees
ESG FOUNDATIONAL THEME: ENVIRONMENTAL				
103-1	Energy	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
302-1	Energy consumption within the organization.	ESG Performance	p.30-37	KPI table. Focus area environment
302-3	Energy intensity.	ESG Performance	p.30-37	KPI table. Focus area environment
103-1	Emissions	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
305-1	Direct (Scope 1) GHG emissions	ESG Performance	p.30-37	KPI table. Focus area environment
305-2	Direct (Scope 1) GHG emissions	ESG Performance	p.30-37	KPI table. Focus area environment
305-4	GHG emissions intensity	ESG Performance	p.30-37	KPI table. Focus area environment
103-1	Effluents and waste	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
306-2	Waste by type and disposal method	ESG Performance	p.30-37	KPI table. Focus area environment
ESG FOUNDATIONAL THEME: SOCIAL				
103-1	Diversity and Equal Opportunity	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
405-1	Diversity of governance bodies and employees	Environmental, Social and Governance Governance	p.24-34 p.38-46	Focus area engaged and thriving employees and foundational theme governance The board of directors
ESG FOUNDATIONAL THEME: GOVERNANCE				
103-1	Anti-corruption	Environment, Social and Governance	p.24-34	Materiality matrix and Sustainability Strategy
205-1	Operations assessed for risk related to corruption	Risk Management & Control	p.48-55	Group risk profile in business risk