

GRI 2: General Disclosures 2021

GRI Standard	Description	Location
2-1 Organizational details	Legal name of the organisation	Annual report
	Nature of ownership and legal form	Annual report
	Location of headquarters	Overview
	Countries of operation	Overview
2-2 Entities included in the organisation's sustainability reporting	Entities included in sustainability reporting	About this report
	Approach to consolidating information across multiple entities	About this report
2-3 Reporting period, frequency and contact point	Reporting period	About this report
	Contact point	Back page
2-5 External assurance	External assurance	Assurance statement
	Sector	Overview
2-6 Activities and workers	Value chain	Overview
	Business relationships	Our global value chain
	Total number of employees	ESG databook
2-7 Employees	Employee breakdown by gender and region	ESG databook
	Governance structure	Sustainability governance
2-9 Governance structure and composition	Committees responsible for decision-making on sustainability topics	Sustainability governance
	Nomination and selection of the highest governance body	Annual report
2-10 Nomination and selection of the highest governance body	Nomination and selection of the highest governance body	Annual report
2-11 Chair of the highest governance body	Chair of the highest governance body	Annual report
2-12 Role of the highest governance body in overseeing the management of impacts	Role of highest governance body and senior executives	Sustainability governance
2-13 Delegation of responsibility for managing impacts	Delegation of responsibility	Sustainability governance
2-20 Process to determine remuneration	Process to determine remuneration	Annual report
	Remuneration policies for highest governance body and executives	Annual report
2-22 Statement on sustainable development strategy	Statement on sustainable development strategy	View from our CEO
		Our strategy
		Sustainability governance
2-23 Policy commitments	Policy commitments for responsible business conduct	Code of Business Principles
		Supplier Code of Conduct
		Our sustainability policies
2-24 Embedding policy commitments	Embedding policy commitments for responsible business conduct	Sustainability governance
2-26 Mechanisms for seeking advice and raising concerns	Mechanisms for seeking advice and raising concerns	Sustainability governance
2-27 Compliance with laws and regulations	Commitment to legal compliance and anti-bribery outlined	ESG disclosure
		Ethical conduct
2-28 Membership associations	Participation in industry associations, other membership associations, and national or international advocacy organizations	Stakeholder value creation
2-29 Approach to stakeholder engagement	Approach to stakeholder engagement	Stakeholder value creation

GRI 3: Material Topics 2021

Material topics	Description	Location
3-1 Process to determine material topics	Process to determine material topics	Risk and materiality
	Stakeholders and experts informing process	Risk and materiality
3-2 List of material topics	List of material topics	Material impacts, risks and opportunities
	Change to material topics	Risk and materiality

GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

As per GRI guidance, sector-specific disclosures under the GRI 13 standard can be found across various topical standards below

Topic standards	Description	Location
13.1 Emissions		
3-3 (13.1.1)	Management approach	Climate change and GHGs ESG databook
305-1 (13.1.2)	Direct (Scope 1) GHG emissions	Climate change and GHGs ESG databook
305-2 (13.1.3)	Energy indirect (Scope 2) GHG emissions	Climate change and GHGs ESG databook
305-3 (13.1.4)	Other indirect (Scope 3) GHG emissions	Climate change and GHGs ESG databook
305-4 (13.1.5)	GHG emissions intensity	Climate change and GHGs ESG databook
305-5 (13.1.6)	Reduction of GHG emissions	Climate change and GHGs ESG databook
13.3 Biodiversity		
101-2 (13.3.3)	Management of biodiversity impacts	Fish and seafood Agriculture
101-4 (13.3.5)	Identification of biodiversity impacts	Fish and seafood Agriculture
13.4 Natural ecosystem conversion		
13.4.3	Deforestation- and conversion-free sourcing	Fish and seafood Agriculture

GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 continued

Topic standards	Description	Location
13.7 Water and effluents		
3-3 (13.7.1)	Management approach	Waste and water ESG databook <u>Environment Policy</u>
303-3 (13.7.4)	Water withdrawal	ESG databook
303-4 (13.7.5)	Water discharge	ESG databook
303-5 (13.7.6)	Water consumption	Waste and water ESG databook
13.8 Waste		
3-3 (13.8.1)	Management approach	Waste and water <u>Environment Policy</u>
306-1 (13.8.2)	Waste generation and significant waste-related impacts	Waste and water
306-2 (3.8.3)	Management of significant waste related impacts	Waste and water Packaging
306-3 (13.8.4)	Waste generated	ESG databook
306-4 (13.8.5)	Waste diverted from disposal	Waste and water ESG databook
306-5 (13.8.6)	Waste directed to disposal	Waste and water ESG databook
13.9 Food security		
3-3 (13.9.1)	Management approach	Waste and water
13.9.2	Food loss	Waste and water ESG databook
13.10 Food safety		
3-3 (13.10.1)	Management approach	Food safety and quality ESG databook
416-1 (13.10.2)	Assessment of the health and safety impacts of product and service categories	Food safety and quality
416-2 (13.10.3)	Incidents of non-compliance concerning the health and safety impacts of products and services	Food safety and quality
13.11 Animal health and welfare		
3-3 (13.11.1)	Management approach	Animal welfare <u>Animal welfare policy</u> <u>Animal welfare standard</u>
13.11.12	Animal health and welfare certification	Animal welfare <u>Animal welfare policy</u> <u>Animal welfare standard</u>

GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 continued

Topic standards	Description	Location
13.15 Non-discrimination and equal opportunity		
3-3 (13.15.1)	Management approach	Diversity, equity and inclusion ESG databook
405-1 (13.15.2)	Diversity of governance bodies and employees	Diversity, equity and inclusion ESG databook
13.16 Forced or compulsory labour		
3-3 (13.16.1)	Management approach	Worker rights Supplier Code of Conduct
409-1 (13.16.2)	Operations and suppliers at significant risk for incidents of forced labour	Worker rights Modern Slavery Statement
13.17 Child labour		
3-3 (13.17.1)	Management approach	Worker rights Supplier Code of Conduct
408-1 (13.17.2)	Operations and suppliers at significant risk of incidents of child labour	Worker rights Modern Slavery Statement
13.19 Occupational health and safety		
3-3 (13.19.1)	Management approach	Safety Policy Employee health and safety ESG databook
403-2 (13.19.3)	Hazard identification, risk assessment, and incident investigation	Employee health and safety
403-5 (13.19.6)	Worker training on occupational health and safety	Employee health and safety
403-7 (13.19.8)	Prevention and mitigation of OH&S impacts linked by business relationships	Employee health and safety
403-9 (13.19.10)	Work-related injuries	Employee health and safety ESG databook
13.22 Economic inclusion		
201-1 (13.22.2)	Direct economic value generated and distributed	Annual report Fish and seafood Agriculture Worker rights
13.25 Anti-competitive behaviour		
3-3 (13.25.1)	Management approach	Sustainability governance Code of Business Principles
206-1 (13.25.2)	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	ESG databook Annual report
13.26 Anti-corruption		
3-3 (13.26.1)	Management approach	Ethical conduct Code of Business Principles
205-3 (13.26.4)	Confirmed incidents of corruption and actions taken	ESG databook

GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 continued

Topic standards	Description	Location
GRI 207: Tax 2019		
207-1	Approach to tax	Tax strategy Annual report
207-2	Tax governance, control and risk management	Tax strategy Annual report
GRI 301: Materials 2016		
3-3	Management approach	Packaging
301-2	Recycled input materials used	Packaging ESG databook
GRI 302: Energy 2016		
3-3	Management approach	Climate change and GHGs ESG databook
302-1	Energy consumption within the organisation	Climate change and GHGs ESG databook
GRI 404: Training and education 2016		
3-3	Management approach	Employee wellbeing and development ESG databook
404-1	Average hours of training per year per employee	Employee wellbeing and development ESG databook
404-2	Programmes for upgrading employee skills and transition assistance programmes	Employee wellbeing and development
GRI 414: Supplier social assessment 2016		
3-3	Management approach	Worker rights Modern Slavery Statement Supplier Code of Conduct
414-1	New suppliers screened using social criteria	Worker rights ESG databook

Processed Foods Sustainability Accounting Standards

Table 1. Sustainability Disclosure Topics & Metrics

Topic	Code	Metric	Reporting status	Location
Energy Management	FB-PF-130a.1	(1) Total energy consumed (2) percentage grid electricity and (3) percentage renewable	Reported	ESG databook
	Water Management	FB-PF-140a.1	(1) Total water withdrawn (2) total water consumed	Reported
		Percentage of each in regions with High or Extremely High Baseline Water Stress	Undisclosed	
FB-PF-140a.2		Number of incidents of non-compliance associated with water quality permits, standards and regulations	Undisclosed	
	FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Reported	TCFD statement
Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances	Undisclosed	
	FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme	Reported	Food safety and quality ESG databook
	FB-PF-250a.3	(1) Total number of notices of food safety violation received	Reported	Food safety and quality ESG databook
		(2) percentage corrected	Undisclosed	
	FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food product recalled	Undisclosed	

Processed Foods Sustainability Accounting Standards continued

Topic	Code	Metric	Reporting status	Location
Health & Nutrition	FB-PF-260a.1	Revenue from products labelled or marketed to promote health and nutrition attributes	Undisclosed	
	FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Reported	Better Nutrition – Our portfolio
Product Labelling & Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	Undisclosed	
	FB-PF-270a.2	Revenue from products labelled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Undisclosed	
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labelling or marketing codes	Undisclosed	
	FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labelling or marketing practices	Undisclosed	
Packaging Lifecycle Management	FB-PF-410a.1	(1) Total weight of packaging	Undisclosed	
		(2) percentage made from recycled or renewable materials (3) percentage that is recyclable, reusable, or compostable	Reported	ESG databook
	FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Reported	Packaging

Processed Foods Sustainability Accounting Standards continued

Topic	Code	Metric	Reporting status	Location
Environmental & Social Impacts of Ingredient Supply Chain	FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental or social standards, and percentages by standard	Reported	Fish and seafood Animal welfare ESG databook
	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	Reported	Worker rights ESG databook
	FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	Undisclosed	
Ingredient Sourcing	FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks related to environmental and social considerations	Reported	Fish and seafood Agriculture Animal welfare

Table 2: Activity Metrics

Activity Metrics	FB-PF-000.A	Weight of products sold	Reported	Annual report
	FB-PF-000.B	Number of production facilities		Annual report