

JDE PEET'S N.V.

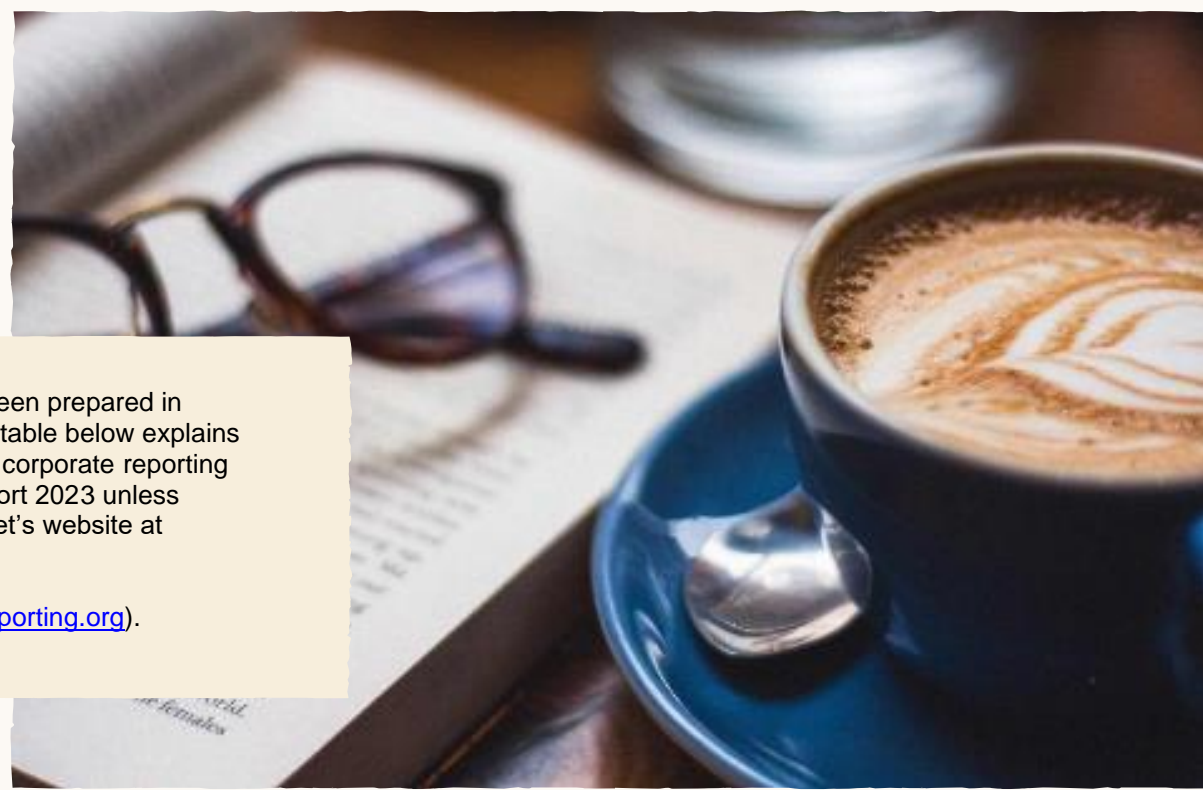
GRI CONTENT INDEX 2023



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This content index accompanies our [JDE Peet's Annual Report 2023](#) and has been prepared in accordance with the Global Reporting Initiative (GRI) Standards. The reference table below explains where to find the relevant information for each indicator in the report, or in other corporate reporting where noted. All mentions of page numbers refer to the JDE Peet's Annual Report 2023 unless specifically noted otherwise. Our corporate policies can be found in our JDE Peet's website at <https://www.jdepeets.com/about-us/policies/>

For a detailed explanation of the indicators, visit the GRI website (www.globalreporting.org).



Statement of use	JDE Peet's has reported in accordance with the GRI Standards for the period 1st Jan 2023 to 31st Dec 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 13: Agriculture, Aquaculture and Fishing sectors 2022

Disclosure number and title	Location	GRI omission	
		Requirement(s) omitted	Reason
General Disclosures			
GRI 2: General Disclosures 2021			
2-1 Organizational details	Cover page JDE Peet's at a glance, p.2 Performance review and outlook - Non-financial information - Our approach, p.134 Governance and risk management - Corporate governance - Governance structure, p.164 Governance and risk management - Shares and shareholders - Share capital structure, p.165-168 Notes to the consolidated Financial Statements - 1. Description of business - 1.1 Reporting entity, p.211		
2-2 Entities included in the organization's sustainability reporting	Performance review and outlook - Non-financial information - Our approach, p.134		
2-3 Reporting period, frequency and contact point	Performance review and outlook - Non-financial information - Our approach - Reporting period and scopings, p.134 Supplementary information - Investor relations - Additional information & contact, p.299 JDE Peet's Contact Information on our corporate website		JDE Peet's' Annual Report 2023 was published on 7 th March 2024.
2-4 Restatements of information	Performance review and outlook - Overview of our non-financial information - Restatement of information, p.150-151		
2-5 External assurance	Performance review and outlook - Non-financial information – Our approach - Limited assurance on selected non-financial KPIs, p.134 Consolidated financial statements - Independent auditor's report, p.285		

Disclosure number and title	Location	GRI omission		
		Requirement(s) omitted	Reason	Rationale
2-6 Activities, value chain and other business relationships	JDE Peet's at a glance, p.2 Introduction - Who we are - Our sustainable supply chain, p.15 Strategy and value creation - Our approach - Our omnichannel approach, p.34			
2-7 Employees	Performance review and outlook - Connecting people, p.95-115 Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149	2-7 b) iii	Information unavailable/incomplete	Current available data to be further analysed to report the requested breakdown in future years.
2-8 Workers who are not employees	Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149			
2-9 Governance structure and composition	Governance and risk management - Report of the non-executive Directors - Independence, p.158-159 Governance and risk management - Our Board of Directors, p.153-156 Governance and risk management - Our Executive Committee, p.162 Governance and risk management - Corporate governance - Governance structure, p.164 Governance and risk management - Corporate governance - Board's role, functioning and duties - Board committees, p.172-174			
2-10 Nomination and selection of the highest governance body	Governance and risk management - Corporate governance - Board's role, functioning and duties, p.172-174 Governance and risk management - Corporate governance - Executive Committee, p.175 Governance and risk management - Corporate governance - Diversity, p.175-177			

Disclosure number and title	Location	GRI omission		
		Requirement(s) omitted	Reason	Rationale
2-11 Chair of the highest governance body	<p>Governance and risk management - Our Board of Directors, p.153-156</p> <p>Governance and risk management - Corporate governance - Governance structure, p.164</p> <p>Governance and risk management - Corporate governance - Board's role, functioning and duties, p.172-174</p>			
2-12 Role of the highest governance body in overseeing the management of impacts	<p>Governance and risk management - Our Board of Directors, p.153-156</p> <p>Governance and risk management - Report of the non-executive Directors - Meetings and activities of the board, p.157-158</p> <p>Governance and risk management - Corporate governance - Board's role, functioning and duties - Board committees - Sustainability governance, p.173-174</p>			
2-13 Delegation of responsibility for managing impacts	<p>Governance and risk management - Corporate governance - Board's role, functioning and duties - Board committees - Sustainability governance, p.173-174</p>			
2-14 Role of the highest governance body in sustainability reporting	<p>Introduction - Engaging our stakeholders - Double materiality - Methodology - Ownership and governance, p.20</p> <p>Governance and risk management - Corporate governance - Board's role, functioning and duties - Board committees - Sustainability Governance, p.173-174</p>			
2-15 Conflicts of interest	<p>Governance and risk management - Corporate governance - Board's role, functioning and duties - Conflict of interest, p.174</p>			
2-16 Communication of critical concerns	<p>Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Encouraging everyone to speak up, p.189</p>			

Disclosure number and title	Location	GRI omission		
		Requirement(s) omitted	Reason	Rationale
2-17 Collective knowledge of the highest governance body	Governance and risk management - Report of the non-executive Directors - Meetings and activities of the Board, p.157-158 Governance and risk management - Corporate governance - Board's role, functioning and duties - Board committees, p.172-174 Governance and risk management - Corporate governance - Diversity - Board profile of non-executive Directors, p.177			
2-18 Evaluation of the performance of the highest governance body	Governance and risk management - Report of the non-executive Directors - Meetings and activities of the Board - Board evaluation, p.157-158			
2-19 Remuneration policies	Governance and risk management - Remuneration report, p.179-187			
2-20 Process to determine remuneration	Governance and risk management - Corporate governance - Board's role, functioning and duties - Board committees - Remuneration, selection and appointment committee, p.160 Governance and risk management - Remuneration report, p.179-187	2-20 a) iii	Not applicable	Remuneration consultants are not involved in determining remuneration.
2-21 Annual total compensation ratio	Governance and risk management - Remuneration report, p.185			
2-22 Statement on sustainable development strategy	Introduction - Letter to our stakeholders, p.8-10			

Disclosure number and title	Location	GRI omission		
		Requirement(s) omitted	Reason	Rationale
2-23 Policy commitments	<p>Introduction - Engaging our stakeholders - Double materiality, p.17-20</p> <p>Performance review and outlook - Responsible sourcing, p.45-66</p> <p>Performance review and outlook - Respecting human rights, p.128-132</p> <p>Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance, p.188-192</p> <p>JDE Peet's Human Rights policy on our corporate website</p>			
2-24 Embedding policy commitments	<p>Performance review and outlook - Responsible sourcing, p.45-66</p> <p>Performance review and outlook – Respecting human rights, p.128-132</p> <p>Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance, p.188-192</p>			
2-25 Processes to remediate negative impacts	<p>Performance review and outlook – Respecting human rights, p.128-132</p> <p>Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Encouraging everyone to speak up, p.189</p> <p>JDE Peet's Human Rights policy on our corporate website</p>			
2-26 Mechanisms for seeking advice and raising concerns	<p>Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Encouraging everyone to speak up, p.189</p> <p>JDE Peet's Speak up policy on our corporate website</p>			

Disclosure number and title	Location	GRI omission		
		Requirement(s) omitted	Reason	Rationale
2-27 Compliance with laws and regulations	Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Anti-bribery, anti-corruption, trade sanctions and anti-money laundering, p.190 Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Fair competition, p.190			
2-28 Membership associations	Introduction - Engaging our stakeholders - Stakeholders - Industry, p.21			
2-29 Approach to stakeholder engagement	Introduction - Engaging our stakeholders, p.17-23			
2-30 Collective bargaining agreements	Performance review and outlook - Connecting people - Delighting and protecting our consumers with every cup - Complying with labour laws and regulations, p.127 Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
Material topics					
GRI 3: Material Topics 2021					
3-1 Process to determine material topics		Introduction - Engaging our stakeholders, p.17-23			
3-2 List of material topics		Introduction - Engaging our stakeholders - Double materiality, p.17-20			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
Climate Action					
GRI 3: Material Topics 2021					
3-3 Management of material topics	13.1.1 13.2.1	<p>Performance review and outlook - Common Grounds - JDE Peet's Common Grounds 2023 commitments and progress, p.43</p> <p>Performance review and outlook - Minimising footprint - Summary KPIs, p.68</p> <p>Performance review and outlook - Minimising footprint - Taking planet action, p.69-73</p> <p>Performance review and outlook - Minimising footprint - Climate and nature-related risks and opportunities, p.85-88</p> <p>Performance review and outlook - Overview of our non-financial information – Minimising footprint, p.143-145</p>			
GRI 201 - Economic Performance 2016					
201-2 Financial implications and other risks and opportunities due to climate change	13.2.1	Performance review and outlook - Minimising footprint - Climate and nature-related risks and opportunities, p.85-88			
GRI 302 - Energy 2016					
302-1 Energy consumption within the organization		<p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143-145</p> <p>Performance review and outlook - Overview of our non-financial information - Restatement of information, p.150-151</p> <p>CDP Climate Change Questionnaire 2023 on our corporate website</p>	302-1 c) iii; d) i-iv	Not applicable	Not material for JDE Peet's, some of them are reported as part of c) heating consumptions and d) Scope 1, respectively. JDE Peet's doesn't provide services such as heating sold or cooling sold. Our data and methodology are also disclosed in the CDP climate change 2023.

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
302-2 Energy consumption outside of the organization		Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143-145	302-2 a-c)	Not applicable	This represents fuel used in cars and delivery vehicles which is not material to report separately, less than 4%. Reported under 302-1.
302-3 Energy intensity		Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143-145 Performance review and outlook - Overview of our non-financial information - Restatement of information, p.150-151			
302-4 Reduction of energy consumption		Performance review and outlook - Non-financial information - Basis of preparation, p.136-140 Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143-145			
302-5 Reductions in energy requirements of products and services		Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143-145	302-5 a-c)	Not applicable	JDE Peet's doesn't offer products or services under its operation control with reduced energy use claims to report. Direct energy emissions from equipment JDE Peet's sells is reported under Scope 3.11
GRI 305 - Emissions 2016					
305-1 Direct (Scope 1) GHG emissions	13.1.2	Performance review and outlook - Non-financial information - Basis of preparation, p.136-140 Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143 Performance review and outlook - Overview of our non-financial information - Restatement of information, p.150-151	305-1 c)	Not applicable	JDE Peet's excludes biogenic removals from growing coffee as they are all released again. Please refer to our CDP statement.

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
305-2 Energy indirect (Scope 2) GHG emissions	13.1.3	<p>Performance review and outlook - Non-financial information - Basis of preparation, p.137-138</p> <p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143</p> <p>Performance review and outlook - Overview of our non-financial information - Restatement of information, p.150-151</p>			
305-3 Other indirect (Scope 3) GHG emissions	13.1.4	<p>Performance review and outlook - Non-financial information - Basis of preparation, p.137-138</p> <p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143</p> <p>Performance review and outlook - Overview of our non-financial information - Restatement of information, p.150-151</p> <p>CDP Climate Change Questionnaire 2023 on our corporate website</p>			
305-4 GHG emissions intensity	13.1.5	<p>Performance review and outlook - Non-financial information - Basis of preparation, p.137-138</p> <p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143</p> <p>Performance review and outlook Overview of our non-financial information - Restatement of information, p.150-151</p>			
305-5 Reduction of GHG emissions	13.1.6	<p>Performance review and outlook - Minimising footprint - Taking planet action, p.69-73</p> <p>Performance review and outlook - Non-financial information - Basis of preparation, p.137-138</p> <p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.143</p>			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
Water and wastewater management					
GRI 3: Material Topics 2021					
3-3 Management of material topics	13.7.1	<p>Performance review and outlook - Minimising footprint - Taking planet action - Water efficiency, p.73</p> <p>Performance review and outlook - Minimising footprint - Taking planet action - Managing our water use, p.83-84</p> <p>JDE Peet's Water Stewardship Policy on our corporate website</p> <p>CDP Water Security Questionnaire 2023 on our corporate website</p>			
GRI 303: Water and Effluents 2018					
303-1 Interactions with water as a shared resource	13.7.2	<p>Performance review and outlook - Minimising footprint - Taking planet action - Water efficiency, p.73</p> <p>Performance review and outlook - Minimising footprint - Taking planet action - Managing our water use, p.83-84</p>			
303-2 Management of water discharge-related impacts	13.7.3	<p>Performance review and outlook - Minimising footprint - Taking planet action - Managing our water use, p.83-84</p>	303-2 a)	Not applicable	JDE Peet's doesn't set standards. All discharges have third parties externally defined consents. JDE Peet's use drinking water quality for incoming and local consents for discharge to third parties.
303-3 Water withdrawal	13.7.4	<p>Performance review and outlook - Minimising footprint - Taking planet action - Managing our water use, p.83-84</p> <p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.145</p>	303-3 a) iii-iv; b) iii-iv; c) i-ii	Not applicable	JDE Peet's doesn't use seawater or produced water and report groundwater separate to freshwater.

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
303-4 Water discharge	13.7.5	Performance review and outlook - Minimising footprint - Taking planet action - Managing our water use, p.83-84 Performance review and outlook - Overview of our non-financial Information - Minimising footprint, p.145	303-4 a) iii; b); c)	Not applicable	a) iii: JDE Peet's does not discharge water on seawater. b); c): JDE Peet's is working to further improve data quality and collection processes to be able to report this KPI in the upcoming years.
303-5 Water consumption	13.7.6	Performance review and outlook - Non-financial information - Basis of preparation, p.137-138 Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.145 Performance review and outlook - Overview of our non-financial information - Restatement of information, p.150-151	303-5 c)	Not applicable	Water storage is not a significant water-related impact on JDE Peet's' operations.
Packaging and circularity					
GRI 3: Material Topics 2021					
3-3 Management of material topics	13.8.1	Introduction - Engaging our stakeholders - Double materiality, p.18 Performance review and outlook - Common Grounds - JDE Peet's Common Grounds 2023 commitments and progress, p.43 Performance review and outlook - Minimising footprint - Working towards sustainable packaging and reduced waste, p.75-78 Performance review and outlook - Non-financial information - Data quality, p.134 Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.144-145			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
GRI 301: Materials 2016					
301-1 Materials used by weight or volume		Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.144-145			
301-2 Recycled input materials used		Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.144-145			
301-3 Reclaimed products and their packaging materials			301-3 a-b)	Not applicable	All of our packaging is consumables (excludes pallets which are reused & machines).
GRI 306: Waste 2020					
306-1 Waste generation and significant waste-related impacts	13.8.2	Performance review and outlook - Minimising footprint - Working towards sustainable packaging and reduced waste, p.75-78			
306-2 Management of significant waste-related impacts	13.8.3	Performance review and outlook - Minimising footprint - Working towards sustainable packaging and reduced waste, p.75-78	306-2 b)	Information unavailable/incomplete	JDE Peet's performs audits on waste disposal. Data to be further analysed to report in future years.
306-3 Waste generated	13.8.4	Performance review and outlook - Minimising footprint - Working towards sustainable packaging and reduced waste, p.77 Performance review and outlook - Non-financial information - Data quality, p.134 Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.145			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
306-4 Waste diverted from disposal	13.8.5	<p>Performance review and outlook – Minimising footprint - Working towards sustainable packaging and reduced waste, p.77</p> <p>Performance review and outlook - Non-financial information - Data quality, p.134</p> <p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.145</p>	306-4 d)	Information unavailable/incomplete	Current available data to be further analysed to report the requested breakdown in future years.
306-5 Waste directed to disposal	13.8.6	Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.145	306-5 d)	Information unavailable/incomplete	Current available data to be further analysed to report the requested breakdown in future years.
Own indicator(s)					
Design packaging components to be reusable, recyclable or compostable		Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.144			
Use recycled content in packaging		Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.144			
Reduce packaging weight (tonnes)		<p>Performance review and outlook – Minimising footprint - Working towards sustainable packaging and reduced waste, p.75-76</p> <p>Performance review and outlook - Overview of our non-financial information - Minimising footprint, p.144</p>			
Diversity, equity & inclusion					
GRI 3: Material Topics 2021					

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
3-3 Management of material topics	13.15.1	<p>Introduction - Engaging our stakeholders - Double materiality, p.18</p> <p>Introduction - Engaging our stakeholders - Employees, p.22</p> <p>Performance review and outlook - Common Grounds - JDE Peet's Common Grounds 2023 commitments and progress, p.43</p> <p>Performance review and outlook - Connecting people - Growing our people - Talent acquisition, p.100</p> <p>Performance review and outlook - Connecting people - We stand together in our differences, p.109-112</p> <p>Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149</p> <p>JDE Peet's DE&I policy on our corporate website.</p>			
GRI 405: Diversity and equal opportunity 2016					
405-1 Diversity of governance bodies and employees	13.15.2	Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149			
405-2 Ratio of basic salary and remuneration of women to men	13.15.3	<p>Performance review and outlook - Connecting people - Growing our people - Rewards - Our commitment to equal pay, p.107</p> <p>Performance review and outlook - Connecting people - We stand together in our differences - Breaking down potential barriers to women's empowerment, p.111-112</p>			
GRI 406: Non-discrimination 2016					
406-1 Incidents of discrimination and corrective actions taken	13.15.4	Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Encouraging everyone to speak up, p.188			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
Additional sector disclosures					
13.15 Non-discrimination and equal opportunity	13.15.5	Performance review and outlook - Connecting people - We stand together in our differences - Breaking down potential barriers to women's empowerment, p.110-112			
Human capital management					
GRI 3: Material Topics 2021					
3-3 Management of material topics		Introduction - Engaging our stakeholders - Double materiality, p.18 Performance review and outlook - Connecting people - JDE Peet's employee value proposition, p.96 Performance review and outlook - Connecting people - Growing our people, p.99-108 Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149			
GRI 401: Employment 2016					
401-1 New employee hires and employee turnover		Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149			
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees			401-2 a-b)	Data not available/not complete	Consolidated data at global level is not available.
401-3 Parental leave			401-3 a-e)	Data not available/not complete	Consolidated data at global level is not available.
GRI 404: Training and education 2016					

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
404-1 Average hours of training per year per employee		Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149	404-1 a)	Data not available/not complete	Average training hours per employee is disclosed in our annual report as the split of gender and employee category is not available for full year. To be reported in 2024.
404-2 Programs for updating employee skills and transition assistance programs		Performance review and outlook - Connecting people - Growing our people - Learning & development, p.102-105			
404-3 Percentage of employees receiving regular performance and career development reviews		Performance review and outlook - Overview of our non-financial information - Connecting people, p.146-149			
Product safety & quality					
GRI 3: Material Topics 2021					
3-3 Management of material topics	13.10.1	Introduction - Engaging our stakeholders - Double materiality, p.18 Introduction - Engaging our stakeholders - Stakeholders - Consumers, p.21 Performance review and outlook - Common Grounds - JDE Peet's Common Grounds 2023 commitments and progress, p.43 Performance review and outlook - Connecting people - Delighting and protecting our consumers with every cup - Food safety and quality, p.119-121 Performance review and outlook - Non-financial information - Basis of preparation, p.139 Performance review and outlook - Overview of our non-financial information – Connecting people, p.146			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
GRI 416: Customer Health and Safety 2016					
416-1 Assessment of the health and safety impacts of product and service categories	13.10.2	Performance review and outlook - Connecting people - Delighting and protecting our consumers with every cup - Food safety and quality, p.119-121			
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	13.10.3	Performance review and outlook - Connecting people - Delighting and protecting our consumers with every cup - Food safety and quality, p.120			
Additional sector disclosures					
13.10 Food safety	13.10.4	Performance review and outlook - Connecting people - Delighting and protecting our consumers with every cup - Food safety and quality, p.119-121 Performance review and outlook - Overview of our non-financial information - Connecting people, p.146			
13.10 Food safety	13.10.5	Performance review and outlook - Connecting people - Delighting and protecting our consumers with every cup - Food safety and quality, p.119-121			
Farmer livelihoods					
GRI 3: Material Topics 2021					

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
3-3 Management of material topics	13.21.1	Introduction - Engaging our stakeholders - Stakeholders - Smallholder farmers, p.21			
	13.22.1	Performance review and outlook - Common Grounds, 42-44			
	13.12.1	Performance review and outlook - Responsible sourcing, p.45-65			
		Performance review and outlook - Minimising footprint - Taking planet action - Planet strategy 5 themes - Farmer resilience, p.72			
		Performance review and outlook - Overview of our non-financial Information - Responsible sourcing, p.142			
GRI 203: Indirect Economic Impacts 2016					
203-1 Infrastructure investments and services supported	13.22.3	Performance review and outlook - Responsible sourcing, p.46-65			
203-2 Significant indirect economic impacts	13.22.4	Introduction - Engaging our stakeholders - Stakeholders - Smallholder farmers, p.21			
		Performance review and outlook - Common Grounds, p.42-44			
		Performance review and outlook - Responsible sourcing, p.45-65			
Own indicators					
Smallholder farmers reached (#)		Performance review and outlook - Responsible sourcing - Summary KPIs, p.45			
		Performance review and outlook - Overview of our non-financial Information - Responsible sourcing, p.142			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
New smallholder farmers reached (#)		<p>Performance review and outlook - Responsible sourcing - Summary KPIs, p.45</p> <p>Performance review and outlook - Overview of our non-financial Information - Responsible sourcing, p.142</p>			
Human Rights					
GRI 3: Material Topics 2021					
3-3 Management of material topics	13.16.1	Introduction - Engaging our stakeholders - Stakeholders - Smallholder farmers, p.21			
	13.17.1				
	13.18.1	Performance review and outlook - Common Grounds, 42-44			
		<p>Performance review and outlook - Responsible sourcing, p.46-50</p> <p>Performance review and outlook - Respecting human rights, p.128-132</p> <p>JDE Peet's Human Rights policy on our corporate website</p>			
GRI 407: Freedom of Association and Collective Bargaining 2016					
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	13.18.2	Performance review and outlook - Responsible sourcing, p.46-50			
		Performance review and outlook - Respecting human rights, p.128-132			
		Performance review and outlook - Connecting people - Delighting and protecting our consumers with every cup - Complying with labour laws and regulations, p.127			
		JDE Peet's Human Rights policy on our corporate website			
GRI 408: Child Labour 2016					

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
408-1 Operations and suppliers at significant risk for incidents of child labour	13.17.2	<p>Performance review and outlook - Responsible sourcing, p.46-50</p> <p>Performance review and outlook - Respecting human rights, p.128-132</p> <p>JDE Peet's Human Rights policy on our corporate website</p>			
GRI 409: Forced or Compulsory Labour 2016					
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	13.16.2	<p>Performance review and outlook - Responsible sourcing, p.46-50</p> <p>Performance review and outlook - Respecting human rights, p.128-132</p> <p>JDE Peet's Human Rights policy on our corporate website</p>			
Sustainable agriculture					
GRI 3: Material Topics 2021					
3-3 Management of material topics	13.5.1 13.6.1	<p>Introduction - Engaging our stakeholders - Double materiality, p.18</p> <p>Introduction - Engaging our stakeholders - Stakeholders - Smallholder farmers, p.21</p> <p>Performance review and outlook - Common Grounds, 42-44</p> <p>Performance review and outlook - Responsible sourcing, p.47-53</p> <p>Performance review and outlook - Minimising footprint - Taking planet action, p.69-73</p>			
Own indicator					
Responsibly sourced raw materials purchases (% of coffee, tea and palm oil)		<p>Performance review and outlook - Responsible sourcing - Summary KPIs, p.45</p> <p>Performance review and outlook - Overview of our non-financial Information - Responsible sourcing, p.142</p>			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
Biodiversity and deforestation					
GRI 3: Material Topics 2021					
3-3 Management of material topics	13.3.1	Introduction - Engaging our stakeholders - Stakeholders -			
	13.4.1	Smallholder farmers and Nature & Communities (NGOs),			
	13.13.1	p.21-22			
	13.23.1	Performance review and outlook - Responsible sourcing - Preservation of nature and biodiversity: the importance of rich habitat, p.56-62			
		Performance review and outlook - Minimising footprint - Taking Planet Action - Progress in 2023, p.69-71			
		Performance review and outlook - Minimising footprint - Engagement - External, p.82			
GRI 304: Biodiversity 2016					
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	13.3.2	Performance review and outlook - Responsible sourcing - Preservation of nature and biodiversity: the importance of rich habitat, p.56-57	304-1 a) ii	Not applicable	JDE Peet's has no subsurface rights outside the boundary of our physical sites.

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
304-2 Significant impacts of activities, products and services on biodiversity		Performance review and outlook - Responsible sourcing - Preservation of nature and biodiversity: the importance of rich habitat, p.56-57 Performance review and outlook - Minimising footprint - Climate and nature-related risks and opportunities p.85-88	304-2 a) i-iii	Not applicable	a) The topic Biodiversity is addressed in the section Preservation of nature and biodiversity: the importance of rich habitat. There are no new construction or expansion of operation sites. The introduction of invasive species is not relevant and pollutants operate within local legal boundaries.
			304-2 b)	Not applicable	b) JDE Peet's found that while hunting or trapping of protected species is not a key risk in our upstream value chain, several origins could benefit from our Common Grounds smallholder farmers projects with the objective to protect the integrity of the farm ecosystem, natural vegetation, habitat conversion, etc.
304-3 Habitats protected or restored	13.3.4	Performance review and outlook - Responsible sourcing - Preservation of nature and biodiversity: the importance of rich habitat - Deforestation-free supply chains, p.59-60			
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	13.3.5		304-4	Not applicable	The topic Biodiversity is addressed in the section Preservation of nature and biodiversity: the importance of rich habitat. However, IUCN Red List species are not affected by JDE Peet's own operations.
Additional sector disclosures					
13.4 Natural ecosystem conversion	13.4.3	Performance review and outlook - Responsible sourcing - Preservation of nature and biodiversity: the importance of rich habitat - Deforestation-free supply chains, p.59-60			

Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
13.4 Natural ecosystem conversion	13.4.5		13.4.5	Information unavailable/incomplete	Information about the sourced volume (pulp & paper and coffee) determined to be deforestation-free can be found in sections Preservation of nature and biodiversity: the importance of rich habitat - Deforestation-free supply chains and in Overview of our non-
13.23 Supply chain traceability	13.23.2 13.23.3 13.23.4	Performance review and outlook - Responsible sourcing - Approach: assess, address, progress, p.46-47 Performance review and outlook - Responsible Sourcing - Coffee: sustainable agriculture, p.51-52 Performance review and outlook - Responsible sourcing - Preservation of nature and biodiversity: the importance of rich habitat - Water, p.59 Performance review and outlook - Responsible sourcing - Preservation of nature and biodiversity: the importance of rich habitat - Deforestation-free supply chains, p.59-60 Performance review and outlook - Minimising footprint - Engagement - External, p.82			

Ethics and governance

GRI 3: Material Topics 2021

3-3 Management of material topics	13.25.1 13.26.1	Introduction - Engaging our stakeholders - Double materiality, p.18 Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance, p.188-191 JDE Code of Business Conduct on our corporate website Peet's Code of Business Conduct on Peet's website JDE Peet's Supplier Code of Conduct on our corporate website Other Compliance policies on our corporate website			
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Disclosure number and	GRI Sector Std.	Location	GRI omission		
			Requirement(s)	Reason	Rationale
GRI 205: Anti-corruption 2016					
205-1 Operations assessed for risks related to corruption	13.26.2	Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Anti-bribery, anti-corruption, trade sanctions and anti-money laundering, p.190 Governance and risk management - Risk management - Our main risks, p.195-201			
205-2 Communication and training about anti-corruption policies and procedures	13.26.3	Governance and risk management - Report of the non-executive Directors - Changes to the composition of the board, p.157 Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Anti-bribery, anti-corruption, trade sanctions and anti-money laundering, p.190	205-2 d)	Not applicable	As the governance body is based out of EU, disclosure based on region is not applicable
205-3 Confirmed incidents of corruption and actions taken	13.26.4	Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Anti-bribery, anti-corruption, trade sanctions and anti-money laundering, p.190			
GRI 206: Anti-competitive Behaviour 2016					
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	13.25.2	Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance - Fair competition, p.190			

Within material GRI 13 Agriculture, Aquaculture & Fishing Sector Standards, some disclosures were assessed as not relevant or not applicable to JDE Peet's. Other GRI 13 Agriculture, Aquaculture & Fishing Sector Standards were determined as not material to JDE Peet's, as per materiality assessment explained in the section Introduction - Engaging our stakeholders - Double materiality. In the tables below you will find information related to these disclosures, such as a reference or a direct answer as why JDE Peet's deems it not relevant, applicable or material, to prioritize the most material information to produce a relevant and clear report. The following GRI 13 Agriculture, Aquaculture & Fishing Sector Standards have been excluded: 13.1.7, 13.1.8, 13.3.6, 13.3.7, 13.4.2, 13.4.4, 13.6, 13.9, 13.11, 13.12, 13.13, 13.14, 13.19, 13.20, 13.21.2, 13.22.2, and 13.24.

GRI 13 disclosures not relevant and/or applicable related to our material topics

GRI Sector Standards	Related material topic	Disclosure	Reference/direct answer
13.1 Emissions	Climate action	13.1.7 (GRI 305-6)	The topic Emissions is addressed in the section Taking planet action. However, emissions of ozone-depleting substances (ODS) are not applicable to JDE Peet's. Focus is on Scope 1,2,3 GHG emissions, which are material.
13.1 Emissions	Climate action	13.1.8 (GRI 305-7)	The topic Emissions is addressed in the section Taking planet action. However, nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions are not applicable to JDE Peet's.
13.3 Biodiversity	Biodiversity and deforestation	13.3.6	JDE Peet's is not active in the aquaculture sector, and therefore this disclosure requirement is not applicable.
13.3 Biodiversity	Biodiversity and deforestation	13.3.7	JDE Peet's is not active in the fishing sector, and therefore this disclosure requirement is not applicable.
13.4 Natural ecosystem conversion	Biodiversity and deforestation	13.4.2 13.4.4	JDE Peet's does not own, lease or manage land related to natural ecosystem conversion, therefore these disclosure requirements are not applicable.
13.21 Living income and living wage	Farmer livelihoods	13.21.2 13.21.3	JDE Peet's is not related to wages in the agriculture sector. Farmer livelihoods is one of our material topics, and how JDE Peet's contributes to farmer livelihoods is managed through smallholder farmers projects. Therefore these disclosure requirements are not applicable.
13.22 Economic inclusion	Farmer livelihoods	13.22.2	JDE Peet's doesn't directly generate or distribute economic value to farmers. It is indirect, and therefore, not applicable.

Non-material topics from GRI 13

GRI Sector Standards	Reference/direct answer
13.6 Pesticides use	The material topic Sustainable agriculture (sections in Responsible sourcing) covers JDE Peet's management approach on pesticides, with specific reference in our Responsible Sourcing principles on pesticide use and safe application of pesticides. Therefore this disclosure is excluded to focus on main impacts. Most of JDE Peet's coffee origin countries with smallholder farmers do not have widespread pesticide use as a common agriculture practice. Additionally, in our

	green coffee value chain emissions assessments in partnership with Enveritas, JDE Peet's found that pesticides represent a very small proportion of green coffee emissions.
13.9 Food security	The topic Food security covers the physical and economic access to sufficient, safe, and nutritious food, to meet people's dietary needs. As our main product categories, coffee and tea, are not reflective to the issue of global food insecurity and hunger, this topic is not applicable to JDE Peet's.
13.11 Animal health and welfare	The topic Animal welfare is addressed in the section Animal welfare (Responsible sourcing). However, this topic is not material to JDE Peet's as result of the Double Materiality Assessment and therefore these disclosure requirements are excluded to focus on main impacts. For more information, refer to our Animal Welfare Policy .
13.12 Local communities	The topic Local communities is related to own operations and farmers are considered as workers in our value chain, therefore these disclosure requirements are excluded.
13.13 Land and resource rights	We respect the rights and titles to property and land of individuals, indigenous peoples, and local communities, to maintain traditional access to land and resources. Most of our value chain concerns smallholder farmers who have local legal tenure over the land they grow coffee or tea on. Therefore, these disclosure requirements are excluded.
13.14 Rights of indigenous people	We adhere to principles of free, prior and informed consent of affected local communities, including women or indigenous peoples and other marginalised stakeholders, aligned with all the rights and obligations contained in the UN Declaration on the Rights of Indigenous Peoples. Though not a material topic as result of the Double Materiality Assessment, whenever applicable JDE Peet's aims to strengthen respect for the rights of ethnic minorities and indigenous peoples in the areas from which we source. These disclosure requirements are excluded to focus on main impacts.
13.19 Occupational health and safety	The topic Occupational health & safety is addressed in the subsection Safeguarding our health and safety and in the Overview of our non-financial information. However, this topic is not material for JDE Peet's as result of the Double Materiality Assessment and therefore these disclosure requirements are excluded to focus on main impacts.
13.20 Employment practices	The topic Employment practices is addressed in our Connecting people section (e.g., through playbooks for own operations and the JDE Peet's Human rights policy and Supplier code of conduct for upstream). However, this topic is not material for JDE Peet's as result of the Double Materiality Assessment and therefore these disclosure requirements are excluded to focus on main impacts.
13.24 Public policy	JDE Peet's doesn't make any financial or in-kind contributions to political parties, politicians, or causes, thus these disclosure requirements are not applicable. In the section Ethics and compliance - Anti-bribery, anti-corruption, trade sanctions and anti-money laundering information on political contributions is provided.