



JDE PEET'S N.V.

GRI CONTENT INDEX 2024



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This content index accompanies our [JDE Peet's Annual Report 2024](#). It has been prepared based on the European Sustainability Reporting Standards (ESRS) showing the interoperability 'with reference' to the Global Reporting Initiative (GRI) Standards. The reference table below explains where to find the relevant ESRS-information, subsequently mapped to the relevant GRI-disclosures. All mentions of paragraphs headers refer to the JDE Peet's Annual Report 2024.

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



Statement of use	JDE Peet's has reported with reference to the GRI Standards for the period 1 st Jan 2024 to 31 st Dec 2024
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 13: Agriculture, Aquaculture and Fishing sectors 2022

GRI CONTENT INDEX

ESRS STANDARDS				GRI STANDARDS			Notes
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	
ESRS 2	General Disclosures						
BP-1	General basis for preparation of the sustainability statement	General disclosures - Basis for preparation		GRI 2-2	GRI 3-1		
BP-2	Disclosures in relation to specific circumstances	General disclosures - Basis for preparation General disclosures - Our double materiality assessment	Section: Methodology	GRI 2-4			
GOV-1	The role of the administrative, management and supervisory bodies	Governance and risk management - Our board of directors Governance and risk management - Report of the non-executive directors - Meetings and activities of the board Governance and risk management - Report of the non-executive directors - Independence Governance and risk management - Corporate governance statement - Board's role, functioning and duties Governance and risk management - Corporate governance statement - Diversity General disclosures - Our double materiality assessment	Section: Board evaluation Sections: Composition of the board; Board committees - Sustainability governance	GRI 2-9; 2-12; 2-13; 2-17	GRI 405-1	GRI 13.15.2	
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance and risk management - Corporate governance statement - Board's role, functioning and duties General disclosures - Our double materiality assessment General disclosures - Outcomes double materiality assessment	Section: Board committees - Sustainability governance Section: Methodology - Governance and oversight	GRI 2-12, 2-13, 2-16; 2-24			
GOV-3	Integration of sustainability-related performance in incentive schemes	General disclosures - Governance Remuneration Report - Executive Director remuneration 2024 - Long-term incentive	Section: Sustainability-related performance in incentive schemes	GRI 2-19; 2-20			
GOV-4	Statement on due diligence	General disclosures - Governance	Section: Statement of due-diligence	GRI 2-23			
GOV-5	Risk management and internal controls over sustainability reporting	Governance - Risk management Risk management - Risk management		GRI 2-14			
SBM-1	Strategy, business model and value chain	JDE Peet's at a glance - Our business Strategy and value creation - Our value creation story General disclosures - Strategy		GRI 2-6; 2-7; 2-22	GRI 3-3		

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
		General disclosures - Our sustainable value chain Social - Own workforce - Human capital management - Metrics					
SBM-2	Interests and views of stakeholders	Governance and risk management - Report of the non-executive directors - Meetings and activities of the board General disclosures - Engaging our stakeholders	Section: Continuous engagement with stakeholders	GRI 2-12			
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	General disclosures - Strategy General disclosures - Our double materiality assessment General disclosures - Outcomes double materiality assessment Environmental - Climate change - Current and anticipated financial effects Environmental - Water and marine resources - Current and anticipated financial effects Environmental - Biodiversity and ecosystems - Current and anticipated financial effects Environmental - Resource use and circular economy - Current and anticipated financial effects	Section: Methodology - Results of the 2024 light review Section: Material topics and related IROs		GRI 3-2; 3-3; GRI 201-2; GRI 303-1; GRI 306-1	GRI 13.2.2; GRI 13.7.2; GRI 13.8.2	
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Governance and risk management - Corporate governance statement - Board's role, functioning and duties Governance and risk management - Risk management - Risk assessment General disclosures - Our double materiality assessment	Sections: Double materiality; Methodology	GRI 2-14	GRI 3-1		
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	General disclosures - Our double materiality assessment Sustainability statements appendix - ESRS content index Sustainability statements appendix - Datapoints from other EU-legislation	Sections: Double materiality; Methodology				
ESRS E1 Climate change							
E1.GOV-3	Integration of sustainability performance into reward schemes	Environmental - Climate change - Our strategy and outlook	Section: Strategy	GRI 2-19			

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
E1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Environmental - Climate change - Our strategy and outlook Environmental - Climate change - Current and anticipated financial effects	Section: Strategy - Transition plan				
E1.IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	General disclosures - Our double materiality assessment Environmental - Climate change - Setting the scene Environmental - Climate change - Our strategy and outlook Environmental - Climate change - Current and anticipated financial effects	Section: Methodology Section: Our impacts, risks and opportunities Section: Strategy		GRI 201-2	GRI 13.2.2	
E1-1	Transition plan for climate mitigation	Environmental - Climate change - Our strategy and outlook Environmental - EU Taxonomy - Introduction to the EU Taxonomy	Sections: Strategy; Policy; Actions Section: Eligibility and alignment of economic activities of JDE Peet's as defined in the EU Taxonomy				
E1-2	Policies related to climate change mitigation and adaptation	Environmental - Climate change - Our strategy and outlook Sustainability statements appendix - Overview of our policies	Section: Policy		GRI 3-3; GRI 305-1.2	GRI 13.1.1; 13.1.2	Applicable topical standard for management of material topics (disclosure 3-3): GRI 302 and GRI 305
E1-3	Actions and resources in relation to climate change policy	Environmental - Climate change - Our strategy and outlook Environmental - Climate change - Current and anticipated financial effects	Section: Actions; Future actions		GRI 3-3; GRI 201-2; GRI 305-1.2; 305-5	GRI 13.1.1; 13.1.2; 13.1.6; GRI 13.2.2	Applicable topical standard for management of material topics (disclosure 3-3): GRI 302 and GRI 305
E1-4	Targets related to climate change mitigation and adaptation	Environmental - Climate change - Setting the scene Environmental - Climate change - Our strategy and outlook	Sections: Our targets and progress Sections: Strategy; Policy		GRI 3-3; GRI 305-1; 305-2; 305-3; 305-5	GRI 13.1.1; 13.1.2; 13.1.3; 13.1.4; 13.1.6	Applicable topical standard for management of material topics (disclosure 3-3): GRI 302 and GRI 305
E1-5	Energy consumption and mix	Environmental - Climate change - Metrics Environmental - Climate change - Accounting policies			GRI 302-1; 302-3		
E1-6	Gross scope 1, 2, 3 emissions and total greenhouse gas emissions	Environmental - Climate change - Metrics Environmental - Climate change - Accounting policies			GRI 305-1; 305-2; 305-3; 305-4	GRI 13.1.2; 13.1.3; 13.1.4; 13.1.5	

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Environmental - Climate change - Our strategy and outlook	Section: Policy - Voluntary credits		GRI 3-3; GRI 305-5	GRI 13.1.1; 13.1.6	Applicable topical standard for management of material topics (disclosure 3-3): GRI 305
E1-8	Internal carbon pricing	Environmental - Climate change - Our strategy and outlook	Section: Policy - Internal carbon pricing				
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Environmental - Climate change - Current and anticipated financial effects	For certain data points in this disclosure, the phase-in option is used.		GRI 201-2	GRI 13.2.2	
ESRS E2 Pollution							
Pollution is not deemed a material topic. Therefore the ESRS E2-disclosures are not included in the Sustainability Statements.						n/a	
ESRS E3 Water and marine resources							
E3.IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	General disclosures - Our double materiality assessment General disclosures - Outcomes double materiality assessment General disclosures - Engaging our stakeholders	Section: Methodology Section: Nature and communities (NGOs)		GRI 303-1	GRI 13.7.2	
E3-1	Policies related to water and marine resources	Environmental - Water and marine resources - Our strategy and outlook Sustainability statements appendix - Overview of our policies	Section: Policy		GRI 3-3	GRI 13.7.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 303
E3-2	Actions and resources related to water and marine resources	Environmental - Water and marine resources - Our strategy and outlook	Section: Actions; Future actions		GRI 3-3; GRI 303-1	GRI 13.7.1; 13.7.2	Applicable topical standard for management of material topics (disclosure 3-3): GRI 303
E3-3	Targets related to water and marine resources	Environmental - Water and marine resources - Setting the scene Environmental - Water and marine resources - Our strategy and outlook	Section: Our targets and progress Sections: Policy - Update of our water stewardship policy; Actions		GRI 3-3; GRI 303-1	GRI 13.7.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 303
E3-4	Water consumption	Environmental - Water and marine resources - Metrics Environmental - Water and marine resources - Accounting policies			GRI 303-5	GRI 13.7.6	
E3-5	Anticipated financial effects from material water and marine resources-related risks and opportunities	Environmental - Water and marine resources - Current and anticipated financial effects	For certain datapoints in this disclosure, the phase-in option is used.				

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
ESRS E4	Biodiversity and ecosystems						
E4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Environmental - Biodiversity and ecosystems - Setting the scene Environmental - Biodiversity and ecosystems - Our strategy	Section: Our impacts, risks and opportunities Section: Transition plan				
E4.IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	General disclosures - Our double materiality assessment General disclosures - Engaging our stakeholders Environmental - Biodiversity and ecosystems - Setting the scene Environmental - Biodiversity and ecosystems - Our strategy Environmental - Biodiversity and ecosystems - Deforestation - Our approach and outlook Environmental - Biodiversity and ecosystems - Sustainable agriculture - Our strategy and outlook	Section: Methodology Sections: Smallholder farmers; Nature and communities (NGOs) Section: Our impacts, risks and opportunities Section: Transition plan Section: Our forest policy Sections: Strategy; Policy				
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Environmental - Biodiversity and ecosystems - Our strategy	Section: Transition plan		GRI 3-3	GRI 13.3.1; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 304
E4-2	Policies related to biodiversity and ecosystems	Environmental - Biodiversity and ecosystems - Deforestation - Our approach and outlook Environmental - Biodiversity and ecosystems - Sustainable agriculture - Our strategy and outlook Sustainability statements appendix - Overview of our policies	Sections: Our forest policy: Our palm oil policy; Our supplier code of conduct; Actions Sections: Strategy; Policy		GRI 3-3	GRI 13.3.1; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 304
E4-3	Actions and resources related to biodiversity and ecosystems	Environmental - Biodiversity and ecosystems - Our strategy Environmental - Biodiversity and ecosystems - Deforestation - Our approach and outlook Environmental - Biodiversity and ecosystems - Sustainable agriculture - Our strategy and outlook	Section: Transition plan Sections: Actions; Future actions Sections: Actions; Future actions		GRI 3-3; GRI 304-3	GRI 13.3.1; 13.3.4; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 304
E4-4	Targets related to biodiversity and ecosystems	Environmental - Biodiversity and ecosystems - Setting the scene Environmental - Biodiversity and ecosystems - Metrics Environmental - Biodiversity and ecosystems - Accounting policies	Section: Our targets and progress Section: Additional information on setting targets for biodiversity and ecosystems		GRI 3-3; GRI 304-3	GRI 13.3.1; 13.3.4; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 304

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
E4-5	Impact metrics related to biodiversity and ecosystems change	Not applicable	Biodiversity and ecosystems is not material in our own operations, therefore this disclosure is not included.				
E4-6	Anticipated financial effects from material biodiversity and ecosystem-related risks and opportunities	Environmental - Biodiversity and ecosystems - Current and anticipated financial effects	For certain datapoints in this disclosure, the phase-in option is used.				
ESRS E5 Resource use and circular economy							
E5.IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	General disclosures - Our double materiality assessment General disclosures - Engaging our stakeholders Environmental - Resource use and circular economy - Setting the scene	Section: Methodology Section: Our impacts, risks and opportunities		GRI 3-3; GRI 306-1	GRI 13.8.1; 13.8.2	Applicable topical standard for management of material topics (disclosure 3-3): GRI 306
E5-1	Policies related to resource use and circular economy	Environmental - Resource use and circular economy - Our strategy and outlook Environmental - Resource use and circular economy - Circularity Environmental - Resource use and circular economy - Packaging Environmental - Resource use and circular economy - Waste in our own operations	Section: Strategy Section: Policy Section: Packaging footprint reduction Section: Policy		GRI 3-3	GRI 13.8.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 301 and GRI 306
E5-2	Actions and resources related to resource use and circular economy	Environmental - Resource use and circular economy - Circularity Environmental - Resource use and circular economy - Packaging Environmental - Resource use and circular economy - Waste in our own operations	Sections: Actions; Future actions Sections: Actions; Circular packaging; Packaging footprint reduction; Future actions Sections: Progress and actions; Future actions		GRI 3-3; GRI 306-2	GRI 13.8.1; 13.8.3	Applicable topical standard for management of material topics (disclosure 3-3): GRI 301 and GRI 306
E5-3	Targets related to resource use and circular economy	Environmental - Resource use and circular economy - Setting the scene Environmental - Resource use and circular economy - Circularity Environmental - Resource use and circular economy - Packaging Environmental - Resource use and circular economy - Waste in our own operations	Section: Our targets and progress Section: Policy Sections: Circular packaging; Packaging footprint reduction Section: Progress and actions		GRI 3-3	GRI 13.8.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 306

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
E5-4	Resource inflows	Environmental - Resource use and circular economy - Overview of in- and outflows Environmental - Resource use and circular economy - Metrics Environmental - Resource use and circular economy - Accounting policies Other sustainability metrics - Minimising footprint	Section: Resource inflows		GRI 301-1; 301-2; GRI 306-1	GRI 13.4.3; GRI 13.8.2; GRI 12.23.3, 13.23.4	
E5-5	Resource outflows	Environmental - Resource use and circular economy - Overview of in- and outflows Environmental - Resource use and circular economy - Metrics Environmental - Resource use and circular economy - Accounting policies	Sections: Resource outflows; Manufacturing waste; Materials present in the waste		GRI 306-2; 306-3; 306-4; 306-5	GRI 13.8.3; 13.8.4; 13.8.5; 13.8.6	
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Environmental - Resource use and circular economy - Current and anticipated financial effects	For certain data points in this disclosure, the phase-in option is used.				
ESRS S1 Own workforce							
S1.SBM-2	Interests and views of stakeholders	General disclosures - Engaging our stakeholders Social - Own workforce - Human Capital Management - Our approach and outlook Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook	Section: Employees Section: Engaging our employees Section: Engaging our employees				
S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Social - Own workforce - Setting the scene Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook	Section: Our impacts, risks and opportunities Section: Policy				
S1-1	Policies related to own workforce	Social - Own workforce - Human capital management - Our approach and outlook Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook Sustainability statements appendix - Overview of our policies	Section: Policy Sections: Policy; Processes to remediate negative impacts and channels to raise concerns	GRI 2-23; 2-25; 2-29	GRI 3-3; GRI 404-2	GRI 13.15.1; 13.15.5	Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405 and GRI 406

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ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Social - Own workforce - Human capital management - Our approach and outlook Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook	Sections: Engaging our employees; Outcomes - Engagement survey Sections: Engaging our employees; Processes to remediate negative impacts and channels to raise concerns	GRI 2-29	GRI 3-3	GRI 13.15.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405 and GRI 406
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook	Section: Processes to remediate negative impacts and channels to raise concerns	GRI 2-25; 2-26			
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Social - Own workforce - Human capital management - Our approach and outlook Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook	Sections: Actions; Resources allocated to manage impacts and opportunities of our employees; Future actions Sections: Actions; Outcomes; Future actions	GRI 2-24	GRI 3-3; GRI 203-2	GRI 13.15.1; 13.15.5; GRI 13.22.4	Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405 and GRI 406
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	General disclosures - Engaging our stakeholders Social - Own workforce - Setting the scene Social - Own workforce - Human capital management - Our approach and outlook Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook	Section: Our targets and progress Section: Voluntary turnover in leadership positions Section: Women in leadership positions		GRI 3-3	GRI 13.15.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405 and GRI 406
S1-6	Characteristics of the undertaking's employees	Social - Own workforce - Human capital management - Metrics Social - Own workforce - Human capital management - Accounting policies		GRI 2-7	GRI 401-1; GRI 405-1	GRI 13.15.2	
S1-7	Characteristics of non-employees in the undertaking's own workforce	Not applicable	For this disclosure, the phase-in option is used.				
S1-8	Collective bargaining coverage and social dialogue	Not applicable	Collective bargaining and social dialogue is not material, therefore this disclosure is not included.				

ESRS STANDARDS				GRI STANDARDS			Notes
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	
S1-9	Diversity metrics	Social - Own workforce - Diversity, equity and inclusion - Metrics Social - Own workforce - Diversity, equity and inclusion - Accounting policies			GRI 405-1	GRI 13.15.2	
S1-10	Adequate wages	Not applicable	Adequate wages is not material, therefore this disclosure is not included.				
S1-11	Social protection	Not applicable	Social protection is not material, therefore this disclosure is not included.				
S1-12	Persons with disabilities	Not applicable	Persons with disabilities is not material, therefore this disclosure is not included.				
S1-13	Training and skills development metrics	Not applicable	For this disclosure, the phase-in option is used.				
S1-14	Health and safety metrics	Not applicable	Health and safety is not material, therefore this disclosure is not included.				
S1-15	Work-life balance metrics	Not applicable	Work-life balance is not material, therefore this disclosure is not included.				
S1-16	Remuneration metrics (pay gap and total remuneration)	Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook Social - Own workforce - Diversity, equity and inclusion - Metrics Social - Own workforce - Diversity, equity and inclusion - Accounting policies	Section: Outcomes	GRI 2-21	GRI 405-2	GRI 13.15.3	
S1-17	Incidents, complaints and severe human rights impacts	Social - Own workforce - Human capital management - Metrics Social - Own workforce - Human capital management - Accounting policies		GRI 2-27	GRI 406-1	GRI 13.15.4	
ESRS S2 Workers in the value chain							
S2.SBM-2	Interests and views of stakeholders	General disclosures - Engaging our stakeholders Social - Workers in the value chain - Farmers' livelihoods - Our approach and outlook Social - Workers in the value chain - Human rights: coffee and tea sourcing - Our approach and strategy	Section: Engaging smallholder farmers				

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
S2.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Social - Workers in the value chain - <i>Setting the scene</i> Social - Workers in the value chain - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Workers in the value chain - Human rights: coffee and tea sourcing - <i>Our approach and strategy</i> Social - Workers in the value chain - Human rights: procurement of other goods and services - <i>Our approach and outlook</i>	Section: Our impacts, risks and opportunities Section: Engaging smallholder farmers Section: Strategy		GRI 3-3; GRI 408-1; GRI 409-1	GRI 13.16.2; GRI 13.17.2	
S2-1	Policies related to value chain workers	General disclosures - <i>Engaging our stakeholders</i> Social - Workers in the value chain - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Workers in the value chain - Human rights - <i>Respecting human rights</i> Social - Workers in the value chain - Human rights: coffee and tea sourcing - <i>Our approach and strategy</i> Social - Workers in the value chain - Human rights: procurement of other goods and services - <i>Our approach and outlook</i> Sustainability statements appendix - <i>Overview of our policies</i>	Section: Engaging smallholder farmers Sections: Human rights due diligence programme; Human rights policy Section: Supplier code of conduct	GRI 2-23; 2-25; 2-29	GRI 3-3; GRI 408-1; GRI 409-1	GRI 13.16.1; 13.16.2; GRI 13.17.1; 13.17.2; GRI 13.21.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 408 and GRI 409
S2-2	Processes for engaging with value chain workers about impacts	General disclosures - <i>Engaging our stakeholders</i> Social - Workers in the value chain - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Workers in the value chain - Human rights: coffee and tea sourcing - <i>Our approach and strategy</i> Social - Workers in the value chain - Human rights: procurement of other goods and services - <i>Our approach and outlook</i>	Section: Engaging smallholder farmers	GRI 2-29	GRI 3-3	GRI 13.16.1; GRI 13.17.1; GRI 13.21.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 408 and GRI 409
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Social - Workers in the value chain - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Workers in the value chain - Human rights - <i>Respecting human rights</i> Social - Workers in the value chain - Human rights: coffee and tea sourcing - <i>Our approach and strategy</i>	Section: Engaging smallholder farmers Section: Channels to raise concerns and processes to remediate negative impacts	GRI 2-25; 2-26			

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	<p>Social - Workers in the value chain - Farmers' livelihoods - <i>Our approach and outlook</i></p> <p>Social - Workers in the value chain - Human rights - <i>Respecting human rights</i></p> <p>Social - Workers in the value chain - Human rights: coffee and tea sourcing - <i>Our approach and strategy</i></p> <p>Social - Workers in the value chain - Human rights: procurement of other goods and services - <i>Our approach and outlook</i></p> <p>Social - Workers in the value chain - Human rights: procurement of other goods and services - <i>Metrics</i></p>	<p>Sections: <i>Actions</i>; <i>Future actions</i></p> <p>Section: <i>Human rights due diligence training</i></p> <p>Sections: <i>Actions</i>; <i>Future actions</i></p> <p>Sections: <i>Strategy</i>; <i>Actions</i>; <i>Future actions</i></p>	GRI 2-24; 2-25	GRI 3-3; GRI 203-2	GRI 13.16.1; GRI 13.17.1; GRI 13.21.1; GRI 13.22.4	Applicable topical standard for management of material topics (disclosure 3-3): GRI 408 and GRI 409
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	<p>General disclosures - <i>Engaging our stakeholders</i></p> <p>Social - Workers in the value chain - <i>Setting the scene</i></p> <p>Social - Workers in the value chain - Farmers' livelihoods - <i>Our approach and outlook</i></p> <p>Social - Workers in the value chain - Farmers' livelihoods - <i>Accounting policies</i></p> <p>Social - Workers in the value chain - Human rights: coffee and tea sourcing - <i>Our approach and strategy</i></p> <p>Social - Workers in the value chain - Human rights: procurement of other goods and services - <i>Accounting policies</i></p>	Section: <i>Actions</i>		GRI 3-3	GRI 13.16.1; GRI 13.17.1; GRI 13.21.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 408 and GRI 409
ESRS S3 Affected communities							
Affected communities is not deemed a material topic. Therefore the ESRS S3-disclosures are not included in the sustainability statements.							n/a
ESRS S4 Consumers and end-users							
S4.SBM-2	Interests and views of stakeholders	General disclosures - <i>Engaging our stakeholders</i>	Section: <i>Consumers</i>				
S4.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Social - Consumers and end-users - <i>Setting the scene</i>	Section: <i>Our impacts, risks and opportunities</i>	GRI 3-3			
S4-1	Policies related to consumers and end-users	Social - Consumers and end-users - <i>Our approach and outlook</i> Sustainability statements appendix - <i>Overview of our policies</i>	Section: <i>Policy</i>	GRI 2-23; 2-25; 2-29	GRI 3-3	GRI 13.10.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 416

ESRS STANDARDS				GRI STANDARDS			
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	Notes
S4-2	Processes for engaging with consumers and end-users about impacts	General disclosures - <i>Engaging our stakeholders</i> Social - Consumers and end-users - <i>Our approach and outlook</i>	Section: <i>Consumers</i> Sections: <i>Policy; Actions; Processes to remediate negative impacts and channels to raise concerns</i>	GRI 2-29	GRI 3-3	GRI 13.10.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 416
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Social - Consumers and end-users - <i>Our approach and outlook</i>	Section: <i>Processes to remediate negative impacts and channels to raise concerns</i>	GRI 2-25; 2-26			
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Social - Consumers and end-users - <i>Our approach and outlook</i>	Sections: <i>Actions; Future actions</i>	GRI 2-24; 2-25	GRI 3-3; GRI 416-2	GRI 13.10.1; 13.10.3	Applicable topical standard for management of material topics (disclosure 3-3): GRI 416
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	General disclosures - <i>Engaging our stakeholders</i> Social - Consumers and end-users - <i>Setting the scene</i>	Section: <i>Our targets and progress</i>		GRI 3-3	GRI 13.10.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 416
No ESRS-disclosure requirement related to applicable sectoral GRI disclosures.						GRI 13.10.4	
ESRS G1 Business conduct							
G1.GOV-1	The role of the administrative, management and supervisory bodies	Governance and risk management - <i>Ethics and compliance - Observing the highest standards of ethics and compliance</i> Governance and risk management - <i>Report of the non-executive directors - Board committees</i>	Section: <i>Business ethics and our codes of conduct</i> Section: <i>Audit committee</i>	GRI 2-9; 2-12			
G1.IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	General disclosures - <i>Our double materiality assessment</i>	Section: <i>Methodology</i>				
G1-1	Business conduct policies and corporate culture	Introduction - <i>Who we are - Our purpose</i> Introduction - <i>Who we are - Our culture - Our behaviours are value-based and shape our culture</i>	Sections: <i>Business ethics and our codes of conduct; Encouraging everyone to speak up; Anti-bribery and anti-corruption</i>	GRI 2-16; 2-23; 2-24; 2-26	GRI 3-3	GRI 13.26.1	Applicable topical standard for management of material topics (disclosure 3-3): GRI 205

ESRS STANDARDS				GRI STANDARDS			Notes
ESRS	Disclosure	Paragraph	Notes (any additional information to indicate/provide)	GRI General Disclosure	GRI Topical Disclosure	GRI Sectoral Disclosure	
		Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance Sustainability statements appendix - Overview of our policies					
G1-2	Management of relationships with suppliers	Not applicable	Management of relationships with suppliers is not material, therefore this disclosure is not included.				
G1-3	Prevention and detection of corruption and bribery	Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance	Sections: Business ethics and our codes of conduct; Anti-bribery and anti-corruption	GRI 2-13; 2-16; 2-26	GRI 3-3; 205-1; 205-2	GRI 13.26.1; 13.26.2; 13.26.3	Applicable topical standard for management of material topics (disclosure 3-3): GRI 205
G1-4	Incidents of corruption or bribery	Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance	Section: Anti-bribery and anti-corruption	GRI 2-27	GRI 205-3	GRI 13.26.4	
G1-5	Political influence and lobbying activities	Not applicable	Political influence and lobbying is not material, therefore this disclosure is not included.				
G1-6	Payment practices	Not applicable	Payment practices is not material, therefore this disclosure is not included.				