



JDE PEET'S N.V.

GRI CONTENT INDEX 2025

The logo for JDE Peet's, featuring a stylized 'J' and 'P' icon above the text 'JDE Peet's'.

GRI CONTENT INDEX 2025

This content index accompanies our [JDE Peet's Annual Report 2025](#). 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 2025.

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



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| Statement of use | JDE Peet's has reported with reference to the GRI Standards for the period 1 st Jan 2025 to 31 st Dec 2025 |
| GRI 1 used | GRI 1: Foundation 2021 |
| Applicable GRI Sector Standard(s) | GRI 13: Agriculture, Aquaculture and Fishing sectors 2022 |

GRI CONTENT INDEX

| ESRS | Disclosure | ESRS STANDARDS | | | GRI STANDARDS | | |
|---------------|---|---|---|----------------------------|------------------------|-------------------------|-------|
| | | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| 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 2025 - 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 | Introduction - Our strategy Introduction - 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 | Section: Methodology - Results of the 2025 light review Section: Material topics and related IROs | | GRI 3-2; 3-3; GRI 303-1; GRI 306-1 | 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 | | | |
| 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 | | GRI 102-1 | GRI 13.1.2 | |
| 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 Other sustainability metrics - Current and anticipated financial effects | Section: Methodology Section: Our impacts, risks and opportunities Section: Strategy | | | | |
| 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 | | GRI 102-1 | GRI 13.1.2 | |

| ESRS STANDARDS | | | | GRI STANDARDS | | | |
|----------------|--|---|---|------------------------|-----------------------------------|---------------------------------------|---|
| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| | | | 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 102-1; GRI 103-1 | GRI 13.1.1; 13.1.2 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 102 and GRI 103 |
| E1-3 | Actions and resources in relation to climate change policy | Environmental - Climate change - Our strategy and outlook Other sustainability metrics - Current and anticipated financial effects | Section: Actions; Future actions | | GRI 3-3; GRI 102-1 | GRI 13.1.1; 13.1.2 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 102 and GRI 103 |
| 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 102-4; GRI 103-5 | GRI 13.1.1; 13.1.4 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 102 and GRI 103 |
| E1-5 | Energy consumption and mix | Environmental - Climate change - Metrics Environmental - Climate change - Accounting policies | | | GRI 103-2; 103-4 | | |
| E1-6 | Gross Scope 1, 2, 3 emissions and total greenhouse gas emissions | Environmental - Climate change - Metrics Environmental - Climate change - Accounting policies | | | GRI 102-5; 102-6; 102-7; 102-8 | GRI 13.1.5; 13.1.6; 13.1.7; 13.1.8 | |
| 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 102-9; 102-10 | GRI 13.1.1; 13.1.9; 13.1.10 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 102 |
| 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 | Other sustainability metrics - Current and anticipated financial effects | For this disclosure, the phase-in option is used. | | GRI 102-1 | GRI 13.1.2 | |
| 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 STANDARDS | | | | GRI STANDARDS | | | |
|--|--|---|---|------------------------|------------------------|-------------------------|---|
| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| 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 – Nature – Scaling regenerative agriculture - Our strategy and outlook Sustainability statements appendix - Overview of our policies | Section: Strategy; 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 – Nature – Scaling regenerative agriculture - 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 - Nature - Setting the scene Environmental - Nature - Our strategy and outlook Environmental - Nature - Accounting policies | Section: Our targets and progress Sections: Additional information on setting targets for biodiversity and ecosystems | | 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 | Not applicable | Water in own operations is not material, therefore this disclosure is not included. | | | | |
| E3-5 | Anticipated financial effects from material water and marine resources-related risks and opportunities | Other sustainability metrics - Current and anticipated financial effects | For this disclosure, the phase-in option is used. | | | | |
| ESRS E4 Biodiversity and ecosystems | | | | | | | |
| E4.SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | Environmental - Nature - Setting the scene Environmental - Nature - 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 - Nature - Setting the scene Environmental - Nature - Our strategy Environmental - Nature – Stopping deforestation - Our approach and outlook Environmental - Nature – Scaling regenerative 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 | | GRI 101-4 | GRI 13.3.5 | |

| ESRS STANDARDS | | | | GRI STANDARDS | | | |
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| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| E4-1 | Transition plan and consideration of biodiversity and ecosystems in strategy and business model | Environmental - Nature - <i>Our strategy</i> | Section: Transition plan | | GRI 3-3; GRI 101-1; 101-2 | GRI 13.3.1; GRI 13.3.2; 13.3.3; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1 | Applicable topical standard for management of material topics (disclosure 3-3); GRI 101 |
| E4-2 | Policies related to biodiversity and ecosystems | Environmental - Nature – <i>Stopping deforestation - Our approach and outlook</i> Environmental - Nature – <i>Scaling regenerative agriculture - Our strategy and outlook</i> Sustainability statements appendix - <i>Overview of our policies</i> | Sections: <i>Our forest policy; Our palm oil policy; Our supplier code of conduct; Actions</i> Sections: <i>Strategy; Policy</i> | | GRI 3-3; GRI 101-1 | GRI 13.3.1; GRI 13.3.2; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1 | Applicable topical standard for management of material topics (disclosure 3-3); GRI 101 |
| E4-3 | Actions and resources related to biodiversity and ecosystems | Environmental - Nature - <i>Our strategy</i> Environmental - Nature – <i>Stopping deforestation - Our approach and outlook</i> Environmental - Nature – <i>Scaling regenerative agriculture - Our strategy and outlook</i> | Section: <i>Transition plan</i> Sections: <i>Actions; Future actions</i> Sections: <i>Actions; Future actions</i> | | GRI 3-3; GRI 101-2 | GRI 13.3.1; 13.3.3; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1 | Applicable topical standard for management of material topics (disclosure 3-3); GRI 101 |
| E4-4 | Targets related to biodiversity and ecosystems | Environmental - Nature - <i>Setting the scene</i> Environmental - Nature - <i>Metrics</i> Environmental - Nature - <i>Accounting policies</i> | Section: <i>Our targets and progress</i> Section: <i>Additional information on setting targets for biodiversity and ecosystems</i> | | GRI 3-3; GRI 101-2 | GRI 13.3.1; 13.3.3; GRI 13.4.1; GRI 13.5.1; GRI 13.23.1 | Applicable topical standard for management of material topics (disclosure 3-3); GRI 101 |
| 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 | Other sustainability metrics - <i>Current and anticipated financial effects</i> | For 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 - <i>Our double materiality assessment</i> General disclosures - <i>Engaging our stakeholders</i> Environmental - <i>Resource use and circular economy - Setting the scene</i> | Section: <i>Methodology</i> Section: <i>Our impacts, risks and opportunities</i> | | 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 - <i>Resource use and circular economy - Our strategy and outlook</i> | Section: <i>Strategy</i> Section: <i>Policy</i> | | GRI 3-3 | GRI 13.8.1 | Applicable topical standard for management of material topics |

| ESRS STANDARDS | | | | GRI STANDARDS | | | |
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| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| | | 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: Packaging footprint reduction Section: Policy | | | | (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 |
| 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 | Other sustainability metrics - Current and anticipated financial effects | For 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 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 Social – Human rights - Setting the scene | Section: Our impacts, risks and opportunities Section: Policy Section: Our impacts, risks and opportunities | | | | |
| 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 Social – Human rights – Respecting human rights Sustainability statements appendix - Overview of our policies | Section: Policy Sections: Policy; Processes to remediate negative impacts and channels to raise concerns Section: Human rights policy | GRI 2-23; 2-25; 2-29 | GRI 3-3; GRI 404-2 | GRI 13.15.1; 13.15.5; GRI 13.16.1 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405, GRI 406 and GRI 409 |
| 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; GRI 13.16.1 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405, GRI 406 and GRI 409 |
| 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 Sections: Actions; Future actions | GRI 2-24 | GRI 3-3; GRI 203-2 | GRI 13.15.1; 13.15.5; GRI 13.16.1; GRI 13.22.4 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405, GRI 406 and GRI 409 |

| ESRS STANDARDS | | | | GRI STANDARDS | | | |
|----------------|--|--|---|------------------------|------------------------|--------------------------|--|
| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| | | Social – Human rights - Human rights in own workforce - Our approach and outlook | | | | | |
| S1-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | General disclosures - <i>Engaging our stakeholders</i> Social - Own workforce - <i>Setting the scene</i> Social - Own workforce - Human capital management - Our approach and outlook Social - Own workforce - Diversity, equity and inclusion - Our approach and outlook | Section: <i>Our targets and progress</i> Section: <i>Voluntary turnover in leadership positions</i> Section: <i>Women in leadership positions</i> | | GRI 3-3 | GRI 13.15.1; GRI 13.16.1 | Applicable topical standard for management of material topics (disclosure 3-3): GRI 401, GRI 404, GRI 405, GRI 406 and GRI 409 |
| S1-6 | Characteristics of the undertaking's employees | Social - Own workforce - Human capital management - <i>Metrics</i> Social - Own workforce - Human capital management - <i>Accounting policies</i> | | 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. | | | | |
| S1-9 | Diversity metrics | Social - Own workforce - Diversity, equity and inclusion - <i>Metrics</i> Social - Own workforce - Diversity, equity and inclusion - <i>Accounting policies</i> | | | 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. | | | | |

| ESRS STANDARDS | | | | GRI STANDARDS | | | Notes |
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| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | |
| 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 – Human rights - Human rights in our own workforce - Metrics Social – Human rights - Human rights in our own workforce - 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 - Farmers' livelihoods - Our approach and outlook Social - Human rights in upstream - Our approach and strategy | Section: Engaging smallholder farmers | | | | |
| S2.SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | Social – Human rights in upstream - Setting the scene Social - Farmers' livelihoods - Our approach and outlook Social - Human rights in upstream – Coffee sourcing - Our approach and strategy Social - Human rights in upstream - Procurement of other goods and services - Our approach and outlook | Section: Our impacts, risks and opportunities Section: Engaging smallholder farmers Section: Strategy 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 - Engaging our stakeholders Social - Farmers' livelihoods - Our approach and outlook Social - Human rights - Respecting human rights Social - Human rights in upstream - Coffee sourcing - Our approach and strategy Social - Human rights in upstream - Procurement of other goods and services - Our approach and outlook Sustainability statements appendix - Overview of our policies | Section: Engaging smallholder farmers Sections: Human rights and environmental 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 |

| ESRS STANDARDS | | | | GRI STANDARDS | | | |
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| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| S2-2 | Processes for engaging with value chain workers about impacts | General disclosures - <i>Engaging our stakeholders</i> Social - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Human rights in upstream - <i>Coffee sourcing - Our approach and strategy</i> Social - Human rights in upstream - <i>Procurement of other goods and services - Our approach and outlook</i> | Section: <i>Engaging smallholder farmers</i> | 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 - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Human rights - <i>Respecting human rights</i> | Section: <i>Engaging smallholder farmers</i> Section: <i>Channels to raise concerns and processes to remediate negative impacts</i> | GRI 2-25; 2-26 | | | |
| 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 | Social - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Human rights - <i>Respecting human rights</i> Social - Human rights in upstream - <i>Coffee sourcing - Our approach and strategy</i> Social - Human rights in upstream - <i>Procurement of other goods and services - Our approach and outlook</i> Social – Human rights in upstream - <i>Metrics</i> | Sections: <i>Actions; Future actions</i> Section: <i>Human rights due diligence training</i> Sections: <i>Actions; Future actions</i> Sections: <i>Actions; Future actions</i> | 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 | General disclosures - <i>Engaging our stakeholders</i> Social - Human rights in upstream - <i>Setting the scene</i> Social - Farmers' livelihoods - <i>Our approach and outlook</i> Social - Farmers' livelihoods - <i>Accounting policies</i> Social - Human rights in upstream - <i>Coffee sourcing - Our approach and strategy</i> Social - Human rights in upstream - <i>Procurement of other goods and services – Our approach and outlook</i> Social - Human rights in upstream – <i>Accounting policies</i> | Section: <i>Our targets and progress</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 STANDARDS | | | | GRI STANDARDS | | | |
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| ESRS | Disclosure | Paragraph | Notes (any additional information to indicate/provide) | GRI General Disclosure | GRI Topical Disclosure | GRI Sectoral Disclosure | Notes |
| ESRS S4 | Consumers and end-users | | | | | | |
| S4.SBM-2 | Interests and views of stakeholders | General disclosures - <i>Engaging our stakeholders</i> | Section: Consumers | | | | |
| 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: Our impacts, risks and opportunities | | 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: Policy | 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 |
| 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: Consumers Sections: Policy; Actions; Processes to remediate negative impacts and channels to raise concerns | 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: Processes to remediate negative impacts and channels to raise concerns | 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: Actions; Future actions | 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: Our targets and progress | | 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> | Section: Business ethics and our codes of conduct Section: Audit committee | GRI 2-9; 2-12 | | | |

| 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 - Report of the non-executive directors - Board committees | | | | | |
| G1.IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities | General disclosures - Our double materiality assessment | Section: Methodology | | | | |
| G1-1 | Business conduct policies and corporate culture | Introduction - Who we are - Our purpose Introduction - Who we are - Our culture - Our behaviours are value-based and shape our culture Governance and risk management - Ethics and compliance - Observing the highest standards of ethics and compliance Sustainability statements appendix - Overview of our policies | Sections: Business ethics and our codes of conduct; Encouraging everyone to speak up; Anti-bribery and anti-corruption | 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 |
| 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. | | | | |