

## SASB index

The Sustainability Accounting Standards Board (SASB) developed a set of industry-specific sustainability standards. Please note that we do not report based on ISSB standards and therefore do not use SASB Standards as part of implementation of ISSB Standards. Ahold Delhaize reports on a number of the standards that are relevant for the Food Retailers & Distributors industry. The table below shows where the specific information can be found.

Topic	Accounting metric	Unit of measure	SASB Code	Link to information	Difference between SASB and Ahold Delhaize reporting
<b>Fleet fuel management</b>	(1) Fleet fuel consumed, (2) percentage renewable	Gigajoules (GJ), percentage (%)	FB-FR-110a.1	Annual Report 2024 Sustainability notes: Environmental indicators – Scope 1 and 2 GHG emissions	We report on carbon-equivalent emissions instead of Gigajoules. We report the fuel consumption from renewable sources in MWh.
<b>Air emissions from refrigeration</b>	Gross global scope 1 emissions from refrigerants	Metric tons (t) CO <sub>2</sub> -e	FB-FR-110b.1	Annual Report 2024 Sustainability notes: Environmental indicators – Scope 1 and 2 GHG emissions	
	Percentage of refrigerants consumed with zero ozone-depleting potential	Percentage by weight	FB-FR-110b.2	Data is not included in the Annual Report 2024	
	Average refrigerant emissions rate	Percentage	FB-FR-110b.3	Annual Report 2024 Sustainability statements: Environmental Information – Climate change Annual Report 2024 Sustainability notes: Environmental indicators – Climate change	We report on the refrigerant leakage in percentage and the average GWP based on total refrigerant charge.
<b>Energy management</b>	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), percentage (%)	FB-FR-130a.1	Annual Report 2024 Sustainability notes: Environmental indicators – Climate change	We report on energy consumed in MWh instead of Gigajoules.
<b>Food waste management</b>	(1) Amount of food waste generated, (2) percentage diverted from the waste stream	Metric tons, percentage	FB-FR-150a.1	Annual Report 2024 Sustainability notes: Environmental indicators – Waste	
<b>Data security</b>	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected	Number, Percentage (%)	FB-FR-230a.1	No quantitative data included. Only qualitative disclosure on data security included in Annual Report 2024 (see Risks and opportunities) and on the Ahold Delhaize website.	
	Description of approach to identifying and addressing data security risks	n/a	FB-FR-230a.2	Annual Report 2024 – Risks and opportunities – ERM principal risk profile	
	High-risk food safety violation rate	Rate	FB-FR-250a.1	No quantitative data included in the Annual Report 2024 For qualitative information on product safety, see Social information: Product safety	
	(1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products	Number, Percentage (%)	FB-FR-250a.2	No quantitative data included in the Annual Report 2024 For qualitative information on product safety, see Social information: Product safety.	

## SASB index continued

Topic	Accounting metric	Unit of measure	SASB Code	Link to information	Difference between SASB and Ahold Delhaize reporting
<b>Product health and nutrition</b>	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	FB-FR-260a.1	Annual Report 2024 Sustainability notes: Social indicators – Customers' health and nutrition	We report the percentage of healthy own-brand food sales as a proportion of total own-brand food sales and the number of brands having customer-facing nutritional guidance systems in place.
	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	n/a	FB-FR-260a.2	Annual Report 2024 – Healthy communities & planet Sustainability statements: Social indicators – Customers' health and nutrition	
<b>Product labelling &amp; marketing</b>	Number of incidents of non-compliance with industry or regulatory labelling or marketing codes	Number	FB-FR-270a.1	No quantitative data included in the Annual Report 2024	
	Total amount of monetary losses as a result of legal proceedings associated with marketing or labelling practices	Presentation currency	FB-FR-270a.2	No quantitative data included in the Annual Report 2024	
	Revenue from products labelled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Presentation currency	FB-FR-270a.3	No quantitative data included in the Annual Report 2024	
<b>Labor practices</b>	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	Reporting currency Percentage	FB-FR-310a.1	Annual Report 2024 Corporate governance – Management board remuneration Annual Report 2024 – Sustainability notes: Social indicators – Own workforce – Equal treatment and opportunities for all	We report average associate remuneration per FTE. We do not report the percentage of in-store and distribution employees earning minimum wage, by region. We report the annual total remuneration ratio. This covers the highest paid individual to the average annual total remuneration for all employees (excluding the highest paid individual).
	Percentage of active workforce covered under collective bargaining agreements	Percentage	FB-FR-310a.2	Annual Report 2024 – Sustainability notes: Social indicators – Own workforce – Workplace conditions	
	(1) Number of work stoppages and (2) total days idle	Number, Days idle	FB-FR-310a.3	Annual Report 2024 – Sustainability notes: Social indicators – Workplace conditions – Health and safety (own workforce)	We report the workplace injury absenteeism rate (number of injuries that result in lost days per 200,000 hours worked).
	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	Presentation currency	FB-FR-310a.4	Annual Report 2024 – Sustainability notes: Social indicators – Own workforce – Measures against violence and harassment in the workplace	We reported the total amount of compensation related to allegations of harassment and discrimination to be less than €1 million.

## SASB index continued

Topic	Accounting metric	Unit of measure	SASB Code	Link to information	Difference between SASB and Ahold Delhaize reporting
<b>Management of environmental and social impacts in the supply chain</b>	Revenue from products third-party certified to environmental or social sustainability sourcing standard	Reporting currency	FB-FR-430a.1	Annual Report 2024 – Sustainability notes: Environmental indicators – Water and marine resources and Biodiversity and ecosystems	For coffee, tea, cocoa and wood fibers, we report the percentage of certified own-brand products. For palm oil and soy, we report the percentage of certified volume used for own-brand products. For seafood, we report the percentage of certified own-brand purchases.
	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates	Percentage by revenue	FB-FR-430a.2	Annual Report 2024 – Sustainability notes: Environmental indicators – Animal welfare	We report the percentage of cage-free shell eggs in our brands' assortment. We do not currently report on pork produced without the use of gestation crates.
	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	n/a	FB-FR-430a.3	Annual Report 2024 – Sustainability statements: Environmental information – Nature – Animal welfare and Social information – Human rights in the supply chain	
	Discussion of strategies to reduce the environmental impact of packaging	n/a	FB-FR-430a.4	Annual Report 2024 – Sustainability statements: Environmental information: circularity – packaging	