

The Sustainability Accounting Standards Board (SASB) developed a set of industry-specific sustainability 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	Link to information	Difference between SASB and Ahold Delhaize reporting
Fleet fuel management	(1) Fleet fuel consumed, (2) percentage renewable	Gigajoules (GJ), percentage (%)	Annual Report 2022: ESG statements, page 270 Ahold Delhaize website: https://www.aholddelhaize.com/sustainability/climate-impact/	We report on carbon-equivalent emissions instead of Gigajoules. Total liters of fuel consumed is available on our website. Currently, we do not report the percentage of renewables used for transport.
Air emissions from refrigeration	Gross global scope 1 emissions from refrigerants	Metric tons (t) CO ₂ -e	Annual Report 2022: ESG statements, page 270	
	Percentage of refrigerants consumed with zero ozone-depleting potential	Percentage by weight	Ahold Delhaize website: https://www.aholddelhaize.com/sustainability/climate-impact/	
	Average refrigerant emissions rate	Percentage	Ahold Delhaize website: https://www.aholddelhaize.com/sustainability/climate-impact/	
Energy management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), percentage (%)	Annual Report 2022: ESG statements, page 270	We report on energy consumers in kWh instead of Gigajoules.
Food waste management	Amount of food waste generated, percentage diverted from the waste stream	Metric tons, percentage	Annual Report 2022: ESG statements, page 274	
Data security	Description of approach to identifying and addressing data security risks	n/a	Annual Report 2022: Principal risks and uncertainties, page 94 and 97	
Product health and nutrition	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	Annual Report 2022: ESG statements, page 287	
	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	n/a	Annual Report 2022: Our growth drivers, page 36 Environmental, social and governance, page 117 ESG statements, page 287	

Topic	Accounting metric	Unit of measure	Link to information	Difference between SASB and Ahold Delhaize reporting
Labor practices	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage,	Reporting currency Percentage	Annual Report 2022: Management board remuneration, page 179	We report average associate remuneration per FTE. We do not report the percentage of in-store and distribution employees earning minimum wage, by region.
	Percentage of active workforce covered under collective bargaining agreements	Percentage	Annual Report 2022: ESG statements, page 291	
Management of environmental and social impacts in the supply chain	Revenue from products third-party certified to environmental or social sustainability sourcing standard	Reporting currency	Ahold Delhaize website: https://www.aholddelhaize.com/sustainability/our-position-on-societal-and-environmental-topics/sustainable-agriculture/	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 sales.
	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	Ahold Delhaize website: https://www.aholddelhaize.com/sustainability/our-position-on-societal-and-environmental-topics/animal-welfare/	We report the percentage of cage-free egg SKUs 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	Annual Report 2022: Environmental, social and governance, page 101-121 Ahold Delhaize website: https://www.aholddelhaize.com/sustainability/our-position-on-societal-and-environmental-topics/animal-welfare/	
	Discussion of strategies to reduce the environmental impact of packaging	n/a	Annual Report 2022: Environmental, social and governance, page 110-112 ESG statements, 276-277	