

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 2023 Performance - ESG statements - Scope 1 and 2 GHG emissions Ahold Delhaize website Climate impact and Climate Plan 2023	We report on carbon-equivalent emissions instead of Gigajoules. 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 2023 Performance - ESG statements - Scope 1 and 2 GHG emissions	We report on the refrigerant leakage in % and the average GWP based on total refrigerant charge.
	Percentage of refrigerants consumed with zero ozone-depleting potential	Percentage by weight	Ahold Delhaize website Climate impact and Climate Plan 2023	
	Average refrigerant emissions rate	Percentage	Ahold Delhaize website Climate impact and Climate Plan 2023	
Energy management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), percentage (%)	Annual Report 2023 Performance - ESG statements - Scope 1 and 2 GHG emissions	We report on energy consumed in kWh instead of Gigajoules.
Food waste management	Amount of food waste generated, percentage diverted from the waste stream	Metric tons, percentage	Annual Report 2023 Performance - ESG statements - Food waste	
Data security	Description of approach to identifying and addressing data security risks	n/a	Annual Report 2023 Strategic report - Risk and opportunities - Principal risks and uncertainties	
Product health and nutrition	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	Annual Report 2023 Performance - ESG statements - Customer health and nutrition	We report the % 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	Annual Report 2023 Strategic report - Our growth drivers Strategic report - Environmental, social and governance (ESG) - Social Performance - ESG statements - Customer health and nutrition	

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Labor practices	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage,	Reporting currency Percentage	Annual Report 2023 Governance - Management board remuneration	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 2023 Performance - ESG statements - Other associate-related matters	
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 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	Annual Report 2023 Performance - ESG statements - Animal welfare	We report the percentage of cage-free egg 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 2023 Strategic report - Environmental, social and governance (ESG) - Environmental - Animal welfare Strategic report - Environmental, social and governance (ESG) - Social - Human rights in the supply chain	
	Discussion of strategies to reduce the environmental impact of packaging	n/a	Annual Report 2023 Strategic report - Environmental, social and governance (ESG) - Environmental - Sustainable packaging Performance - ESG statements - Plastic packaging	