

## SASB Standards Comparison Table(Non-Alcoholic Beverages)

This is a list of disclosure information provided in accordance with the industry-specific standards (SASB Standards) set by the International Financial Reporting Standards (IFRS).

This indicates the location of relevant information for “Non-Alcoholic Beverages” and “Processed Foods” (both December 2023 edition) for the Food and Beverage sector.

TOPIC	CODE	METRIC	LOCATION
Fleet Fuel Management	FB -N B-110a.1	Fleet fuel consumed	
		Percentage renewable	
Energy Management	FB -N B-130a.1	(1)Operational energy consumed	
		(2)Percentage grid electricity	
		(3)Percentage renewable	
Water Management	FB -N B-140a.1	(1)Total water withdrawn	
		(2)Total water consumed	
		Percentage of each in regions with High or Extremely High Baseline Water Stress	
	FB -N B-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	
Health & Nutrition	FB -N B-260a.1	(1)Revenue from zero- and low-calorie or energy-free and low-energy beverages	
		(2)Revenue from no-added-sugar beverages	
		(3)Revenue from artificially sweetened beverages	
	FB -N B-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	
Product Labelling & Marketing	FB -N B-270a.1	Percentage of advertising impressions (1) made on children	
		Percentage of advertising impressions (2) made on children promoting products that meet dietary guidelines	
	FB -N B-270a.2	Revenue from products labelled as (1) containing genetically modified organisms (GMOs)	
		Revenue from products labelled as (2) non-GMO	
	FB -N B-270a.3	Number of incidents of non-compliance with industry or regulatory labelling or marketing codes	
	FB -N B-270a.4	Total amount of monetary losses as a result of legal proceedings associated with marketing or labelling practices	
Packaging Lifecycle Management	FB-NB-410a.1	(1) Total weight of packaging	
		(2) Percentage made from recycled or renewable materials	
		(3) Percentage that is recyclable, reusable, or compostable	
	FB-NB-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	
Environmental & Social Impacts of Ingredient Supply Chain	FB-NB-430a.1	Suppliers' social and environmental responsibility audit (1) non-conformance rate	
		Suppliers' social and environmental responsibility audit (2) associated corrective action rate for (a) major and (b) minor non-conformances	

Ingredient Sourcing	FB-NB-440a.1	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress	
	FB-NB-440a.2	List of priority beverage ingredients and discussion of sourcing risks related to environmental and social considerations	

TOPIC	CODE	METRIC	LOCATION
Activity Metrics	FB -N B-000.A	Volume of products sold	
	FB -N B-000.B	Number of production facilities	
	FB -N B-000.C	Total fleet road kilometres travelled	

## SASB Standards Comparison Table(Processed Foods)

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This indicates the location of relevant information for “Non-Alcoholic Beverages” and “Processed Foods” (both December 2023 edition) for the Food and Beverage sector.

TOPIC	CODE	METRIC	LOCATION
Energy Management	FB-PF-130a.1	(1) Total energy consumed	
		(2) Percentage grid electricity	
		(3) Percentage renewable	
Water Management	FB-PF-140a.1	(1) Total water withdrawn	
		(2) Total water consumed	
		Percentage of each in regions with High or Extremely High Baseline Water Stress	
	FB-PF-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	
	FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	
Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rates	
		Global Food Safety Initiative (GFSI) audit (2) associated corrective action rates for (a) major and (b) minor non-conformances	
	FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme	
	FB-PF-250a.3	(1) Total number of notices of food safety violation received	
		(2) Percentage corrected	
	FB-PF-250a.4	(1) Number of recalls issued	
		(2) Total amount of food product recalled	
Health & Nutrition	FB-PF-260a.1	Revenue from products labelled or marketed to promote health and nutrition attributes	
	FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	
Product Labelling & Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) made on children	
		Percentage of advertising impressions (2) made on children promoting products that meet dietary guidelines	
	FB-PF-270a.2	Revenue from products labelled as (1) containing genetically modified organisms (GMOs)	
		Revenue from products labelled as (2) non-GMO	
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labelling or marketing codes	
	FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with marketing or labelling practices	

Packaging Lifecycle Management	FB-PF-410a.1	(1) Total weight of packaging	
		(2) Percentage made from recycled or renewable materials	
Environmental & Social Impacts of Ingredient Supply Chain		(3) Percentage that is recyclable, reusable, or compostable	
FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle		
Ingredient Sourcing	FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental or social standards	
		Percentages by standard	
	FB-PF-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate	
		Suppliers' social and environmental responsibility audit (2) associated corrective action rate for (a) major and (b) minor non-conformances	
	FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	
	FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks related to environmental and social considerations	

TOPIC	CODE	METRIC	LOCATION
Activity Metrics	FB-PF-000.A	Weight of products sold	
	FB-PF-000.B	Number of production facilities	