

GRI index

Statement of use: Royal Swinkels Family Brewers has reported in accordance with the GRI Standards for the period of January 1st to December 31st, 2023.

GRI 1 used: GRI 1: Foundation 2021.

Applicable GRI Sector Standard(s): No specific sector standard applied.

GRI Standard	Disclosure	Location: Annual report	Location: Website
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	Front page and back page Colophon Financial statement 2023 Our focus and ambitions Governance structure	
	2-2 Entities included in the organization's sustainability reporting	Notes to the integrated annual report	
	2-3 Reporting period, frequency and contact point	Notes to the integrated report Colophon	
	2-4 Restatements of information	Materiality analysis Notes to the integrated report	
	2-5 External assurance	Notes to the integrated report Assurance report of the independent auditor Governance structure	
	2-6 Activities, value chain and other business relationships	Value creation model Our value chain	
	2-7 Employees	Subsidiary-based CSR data	Reporting manual non-financial information, March 2024
	2-8 Workers who are not employees		
	2-9 Governance structure and composition	Governance structure New governance around circularity	Code of Conduct
	2-10 Nomination and selection of the highest governance body	Governance structure	
	2-11 Chair of the highest governance body	Governance structure	Code of Conduct
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance structure	
	2-13 Delegation of responsibility for managing impacts	Governance structure New governance around circularity	
	2-14 Role of the highest governance body in sustainability reporting	New governance around circularity Governance structure	
	2-15 Conflicts of interest	Governance structure	
	2-16 Communication of critical concerns	Governance structure Safety and well-being	Doing business responsibly Doing business responsibly/speak-up
	2-17 Collective knowledge of the highest governance body	Stakeholder dialogue	
2-18 Evaluation of the performance of the highest governance body	Governance structure Safety and well-being		
2-19 Remuneration policies	Governance structure Safety and well-being		

Disclosure	(Partial) omission	Reason	Explanation
General Disclosures			
2-1 Organizational details			
2-2 Entities included in the organization's sustainability reporting			
2-3 Reporting period, frequency and contact point			
2-4 Restatements of information			
2-5 External assurance			
2-6 Activities, value chain and other business relationships			
2-7 Employees			
2-8 Workers who are not employees		Information not available/incomplete	Data is not consolidated in a timely manner.
2-9 Governance structure and composition			
2-10 Nomination and selection of the highest governance body	Remuneration and Audit Committee selection process	Information not available/incomplete	We report on the diversity of our highest governing bodies, but not on the selection processes that precede the appointment of these individuals. This will not become a mandatory disclosure requirement, based on our dual materiality analysis, under CSRD. Therefore, for GRI reporting, we have decided not to follow up on this any further as we are preparing for CSRD reporting. This applies to all references to CSRD in the GRI Index.
2-11 Chair of the highest governance body			
2-12 Role of the highest governance body in overseeing the management of impacts	The role of the highest governing body in the due diligence process to identify and manage the organization's impacts.	Information not available/incomplete	Our system regarding due diligence has yet to be set up which means we cannot comply with this this year. In 2026, we want to report on the year 2025.
2-13 Delegation of responsibility for managing impacts			
2-14 Role of the highest governance body in sustainability reporting			
2-15 Conflicts of interest			
2-16 Communication of critical concerns			
2-17 Collective knowledge of the highest governance body			
2-18 Evaluation of the performance of the highest governance body			
2-19 Remuneration policies	Description of the remuneration policy	Confidentiality restrictions	Given the sensitivity of the information, it is not shared in the annual report, but only with relevant stakeholder groups when applicable.

GRI Standard	Disclosure	Location: Annual report	Location: Website
General Disclosures			
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Governance structure Safety and well-being	
	2-21 Annual total compensation ratio		
	2-22 Statement on sustainable development strategy	Foreword Circular business model	
	2-23 Policy commitments	Stakeholder dialogue Governance structure	Socially Responsible Procurement Policy Code of Conduct Safety and Environment Policy Circularity Policy
	2-24 Embedding policy commitments	New governance around circularity Governance structure Sustainable growth Circular business model Stakeholder dialogue	Socially Responsible Procurement Policy Tax Policy Code of Conduct Safety and Environment Policy Circularity Policy
	2-25 Processes to remediate negative impacts	Safety and well-being	Doing business responsibly Doing business responsibly speak-up
	2-26 Mechanisms for seeking advice and raising concerns	Safety and well-being	Doing business responsibly Doing business responsibly speak-up
	2-27 Compliance with laws and regulations	Risk management	
	2-28 Membership associations	Local involvement Stakeholder dialogue Value creation model	
	2-29 Approach to stakeholder engagement	Materiality analysis Stakeholder dialogue	
	2-30 Collective bargaining agreements		

Disclosure	(Partial) omission	Reason	Explanation
General Disclosures			
2-20 Process to determine remuneration	The outcome of the vote to determine the remuneration of the Executive Board.	Confidentiality restrictions	Given the sensitivity of the information, it is not shared in the annual report, but only with relevant stakeholder groups when applicable.
2-21 Annual total compensation ratio	Disclosure	Confidentiality restrictions	Given the sensitivity of the information, it is not shared in the annual report, but only with relevant stakeholder groups when applicable.
2-22 Statement on sustainable development strategy			
2-23 Policy commitments	Policies focused on due diligence, applying the precautionary principle and specific policies related to human rights.	Information not available/incomplete	Our system regarding due diligence has yet to be set up which means we cannot comply with this this year. In 2026, we want to report on the year 2025.
2-24 Embedding policy commitments			
2-25 Processes to remediate negative impacts	The commitment and process to restore negative impacts. The effectiveness of our reporting systems and stakeholder dialogues to improve them.	Information not available/incomplete	Our system regarding due diligence has yet to be set up which means we cannot comply with this this year. In 2026, we want to report on the year 2025.
2-26 Mechanisms for seeking advice and raising concerns			
2-27 Compliance with laws and regulations			There are no instances of non-compliance described in any of the sections of the annual report.
2-28 Membership associations			
2-29 Approach to stakeholder engagement			
2-30 Collective bargaining agreements		Information not available/incomplete	We do not have this data available nor are we reporting it at this time.

GRI Standard	Disclosure	Location: Annual report	Location: Website
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality analysis	
	3-2 List of material topics	Materiality analysis	
GRI 200: Topic-specific Standard: Economic			
GRI 3: Material Topics 2021	Sustainable financial growth		
	3-3 Management of material topics	Sustainable growth	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Our year in key figures Sustainable growth Consolidated balance sheet	
	201-2 Financial implications and other risks and opportunities due to climate change	Risk management	
Good governance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable growth	Tax Policy
GRI 207: Tax 2019	207-1 Approach to tax	Sustainable growth	Tax Policy
	207-2 Tax governance, control and risk management	Governance structure Independent auditor's report Sustainable growth	Tax Policy Doing business responsibly Doing business responsibly speak-up
	207-3 Stakeholder engagement and management of concerns related to tax	Stakeholder dialogue	Tax Policy
GRI 300: Topic-specific Standard: Environmental			
GRI 3: Material Topics 2021	Water and wastewater		
	3-3 Management of material topics	Circular business model Stakeholder dialogue	Circularity Policy
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Circular business model Subsidiary-based CSR data Stakeholder dialogue	Reporting manual non-financial information, March 2024
	303-2 Management of water discharge-related impacts		Reporting manual non-financial information, March 2024
	303-3 Water withdrawal	Subsidiary-based CSR data	Reporting manual non-financial information, March 2024
	303-4 Water discharge	Subsidiary-based CSR data	
	303-5 Water consumption	Subsidiary-based CSR data	

Disclosure	(Partial) omission	Reason	Explanation
Material topics			
3-1 Process to determine material topics			
3-2 List of material topics			
GRI 200: Topic-specific Standard: Economic			
Sustainable financial growth			
3-3 Management of material topics			
201-1 Direct economic value generated and distributed			
201-2 Financial implications and other risks and opportunities due to climate change	The financial impact of a risk or opportunity before action has been taken. The cost of actions taken to manage the risk or opportunity.	Information not available/incomplete	The concrete impact of climate change and the financial risks to our operations have yet to be identified. To manage climate risks, an internal working group has been established that periodically discusses developments around climate change. Next year the risks will be mapped out better.
Good governance			
3-3 Management of material topics			
207-1 Approach to tax			
207-2 Tax governance, control and risk management			
207-3 Stakeholder engagement and management of concerns related to tax			
GRI 300: Topic-specific Standard: Environmental			
Water and wastewater			
3-3 Management of material topics			
303-1 Interactions with water as a shared resource			
303-2 Management of water discharge-related impacts			
303-3 Water withdrawal	A breakdown of total water withdrawals into "fresh water" and "other type of water" categories.	Information not available/incomplete	The data is not fully centralized and it is not yet possible to report the data at this level of detail. This information is beyond the scope of CSRD reporting which is why we will not report on it this year.
303-4 Water discharge	A breakdown of total water withdrawals into "fresh water" and "other type of water" categories.	Information not available/incomplete	The data is not fully centralized and it is not yet possible to report the data at this level of detail. This information is beyond the scope of CSRD reporting which is why we will not report on it this year.
303-5 Water consumption			

GRI Standard	Disclosure	Location: Annual report	Location: Website
GRI 300: Topic-specific Standard: Environmental			
GRI 3: Material Topics 2021	Climate Change		
	3-3 Management of material topics	Circular business model Stakeholder dialogue	Circularity Policy
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Subsidiary-based CSR data CSR key figures	
	302-2 Energy consumption outside of the organization		Reporting manual non-financial information, March 2024
	302-3 Energy intensity	Subsidiary-based CSR data CSR key figures Circular business model	
	302-4 Reduction of energy consumption	Circular business model	Reporting manual non-financial information, March 2024
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Circular business model Subsidiary-based CSR data CSR key figures	Reporting manual non-financial information, March 2024
	305-2 Energy indirect (Scope 2) GHG emissions	Circular business model Subsidiary-based CSR data CSR key figures	Reporting manual non-financial information, March 2024
	305-3 Other indirect (Scope 3) GHG emissions	Circular business model	Reporting manual non-financial information, March 2024
	305-4 GHG emissions intensity	Subsidiary-based CSR data	
	305-5 Reduction of GHG emissions	Circular business model	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		
GRI 3: Material Topics 2021	Circular business model		
	3-3 Management of material topics	Circular business model Stakeholder dialogue	Circularity Policy
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Subsidiary-based CSR data	
	301-2 Recycled input materials used	Circular business model	Reporting manual non-financial information, March 2024
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Our value chain Circular business model	
	306-2 Management of significant waste-related impacts	Circular business model Our value chain	Circularity Policy
	306-3 Waste generated	Subsidiary-based CSR data Our value chain	Reporting manual non-financial information, March 2024
	306-4 Waste diverted from disposal	Subsidiary-based CSR data Circular business model Our value chain	Reporting manual non-financial information, March 2024
	306-5 Waste directed to disposal	Subsidiary-based CSR data	Reporting manual non-financial information, March 2024

Disclosure	(Partial) omission	Reason	Explanation
GRI 300: Topic-specific Standard: Environmental			
Climate Change			
3-3 Management of material topics			
302-1 Energy consumption within the organization			
302-2 Energy consumption outside of the organization		Information not available/incomplete	Energy consumption outside our organization is part of our scope 3 calculation and will therefore be included herein.
302-3 Energy intensity			
302-4 Reduction of energy consumption			
305-1 Direct (Scope 1) GHG emissions			
305-2 Energy indirect (Scope 2) GHG emissions			
305-3 Other indirect (Scope 3) GHG emissions			
305-4 GHG emissions intensity			
305-5 Reduction of GHG emissions			
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Information not available/incomplete	Reporting nitrogen emissions to local governments is required by law and this requirement is met. We do not consider the annual report as the right medium to address this issue quantitatively but conduct stakeholder dialogue with stakeholders such as local government.
Circular business model			
3-3 Management of material topics			
301-1 Materials used by weight or volume			
301-2 Recycled input materials used			
306-1 Waste generation and significant waste-related impacts			
306-2 Management of significant waste-related impacts	A description of the evaluation of contractual obligations for waste processed by a third party	Information not available/incomplete	We make good arrangements with our partners regarding waste disposal and assume that they comply with laws and regulations as well as our contract. This information is beyond the scope of CSRD reporting which is why we will not report on it this year.
306-3 Waste generated			
306-4 Waste diverted from disposal	The location of circular waste treatment (onsite or offsite)	Information not available/incomplete	The data is not fully centralized and it is not yet possible to report the data at this level of detail. This information is beyond the scope of CSRD reporting which is why we will not report on it this year.
306-5 Waste directed to disposal	The waste disposal method for waste, hazardous waste and the location thereof (onsite or offsite)	Information not available/incomplete	The data is not fully centralized and it is not yet possible to report the data at this level of detail. This information is beyond the scope of CSRD reporting which is why we will not report on it this year.

GRI Standard	Disclosure	Location: Annual report	Location: Website
GRI 400: Topic-specific Standard: Social			
GRI 3: Material Topics 2021	Safety and well-being		
	3-3 Management of material topics	Safety and well-being	Safety and Environment Policy Code of Conduct
GRI 401: Employment	401-1 New employee hires and employee turnover	Safety and well-being, Subsidiary-based CSR data	
	401-2 Benefits provided to fulltime employees that are not provided to temporary or part-time employees		
	401-3 Parental leave		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Safety and well-being	
	403-2 Hazard identification, risk assessment, and incident investigation	Safety and well-being	
	403-3 Occupational health services	Safety and well-being	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Safety and well-being	
	403-5 Worker training on occupational health and safety	Safety and well-being	
	403-6 Promotion of worker health	Safety and well-being	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety and well-being	
	403-8 Workers covered by an occupational health and safety management system	Safety and well-being	Reporting manual non-financial information, March 2024
	403-9 Work-related injuries	Safety and well-being	Reporting manual non-financial information, March 2024
	403-10 Work-related ill health	Safety and well-being	
GRI 3: Material Topics 2021	Responsible drinking		
	3-3 Management of material topics	Responsible drinking	Responsible Drinking Policy Internal Responsible marketing and communication code
GRI 417: Marketing and Labelling	417-1 Requirements for product and service information and labelling	Responsible drinking	
	417-2 Incidents of non-compliance concerning product and service information and labelling	Responsible drinking	
	417-3 Incidents of non-compliance concerning marketing communications	Responsible drinking	
Company indicator	Non-alcoholic or low-alcohol beers hl compared to total sold hl (<3.5 vol %)	Responsible drinking	

Disclosure	(Partial) omission	Reason	Explanation
GRI 400: Topic-specific Standard: Social			
Safety and well-being			
3-3 Management of material topics			
401-1 New employee hires and employee turnover			
401-2 Benefits provided to fulltime employees that are not provided to temporary or part-time employees		Out of scope CSRD	This information is beyond the scope of CSRD reporting which is why we will not report on it this year.
401-3 Parental leave		Information not available/incomplete	We do not have this data available nor are we reporting it at this time.
403-1 Occupational health and safety management system			
403-2 Hazard identification, risk assessment, and incident investigation			
403-3 Occupational health services			
403-4 Worker participation, consultation, and communication on occupational health and safety			
403-5 Worker training on occupational health and safety			
403-6 Promotion of worker health			
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
403-8 Workers covered by an occupational health and safety management system			
403-9 Work-related injuries	Number of hours worked "workers who are not employees"	Information not available/incomplete	This information is beyond the scope of CSRD reporting which is why we will not report on it this year.
403-10 Work-related ill health			
Responsible drinking			
3-3 Management of material topics			
417-1 Requirements for product and service information and labelling			
417-2 Incidents of non-compliance concerning product and service information and labelling			
417-3 Incidents of non-compliance concerning marketing communications			
Non-alcoholic or low-alcohol beers hl compared to total sold hl (<3.5 vol %)			

GRI Standard	Disclosure	Location: Annual report	Location: Website
GRI 400: Topic-specific Standard: Social			
GRI 3: Material Topics 2021	Sustainable innovation		
	3-3 Management of material topics	Notes to the integrated annual report Materiality analysis Long-term value creation Circular business model	
Company indicator	Types of waste streams applied as co-products including the method of application	Circular business model	
Company indicator	% of co-products circularly processed	Circular business model	
GRI 3: Material Topics 2021	Chain Responsibility		
	3-3 Management of material topics	Governance structure New governance around circularity Sustainable growth Circular business model Safety and well-being	
GRI 3: Material Topics 2021	Local involvement		
	3-3 Management of material topics	Local involvement	

Disclosure	(Partial) omission	Reason	Explanation
GRI 400: Topic-specific Standard: Social			
Sustainable innovation			
3-3 Management of material topics			
Types of waste streams applied as co-products including the method of application			
% of co-products circularly processed			
Chain Responsibility			
3-3 Management of material topics			
Local involvement			
3-3 Management of material topics			