

Notes to the annual report

Reporting guidelines we comply with:

- The relevant provisions of the Dutch Civil Code.
- Guidelines for Annual Reporting.
- Global Reporting Initiative (GRI) reporting guideline in accordance with GRI standards.
- Internal reporting criteria can be found at <https://annualreport.royalswinkels.com>, please refer to the 'Reporting manual non-financial information, March 2024'.

Building blocks for the report:

- EU Directive on disclosure of non-financial information and diversity.
- International Integrated Reporting Council IIRC.
- Revised Dutch Corporate Governance Code 2016.
- GHG Protocol.

This annual report relates to the 2023 financial year (January 1, 2023 up to and including December 31, 2023). Each year, Royal Swinkels Family Brewers Holding N.V. prepares a report. The previous report on 2022 was published on April 3, 2023.

Reporting scope

The reporting scope of the CSR information differs per chapter and KPI. Sometimes only the operational participations (breweries and malting plants) are included, and sometimes all participations (breweries, malting plants and sales offices). The exact scope of the CSR information per KPI can be found in the 'Reporting manual non-financial information, March 2024'.

The information on well-being and responsible drinking concerns production locations, but also sales organizations. The exact scope of the CSR information per KPI can be found in the 'Reporting manual non-financial information, March 2024'.

To determine the CSR content of the report, we performed a materiality analysis in accordance with GRI standards, which is outlined in the appendix "Materiality analysis". The results of the materiality analysis guided the determination of the topics in this report.

Changes in 2023

The following changes have taken place within Royal Swinkels Family Brewers Holding N.V. in the group structure:

- Beverage Supply Chain Solutions S.L.U. was established
- International Beverage Platform S.L.U. was established
- Kestedemena Beverage Products Import & Export PLC has ceased activities
- Swinkels Family Brewers Japan KK was established

Following mergers and acquisitions, data will, insofar as feasible, be recognized from the first full financial year onwards. Participations we report when there is a majority share, which was not the case this year.

Changes to reporting

CO₂ emission factors are reviewed annually to see if they are still current and, if necessary, revised. For the emission factors used in the calculations in this annual report, please refer to the 'Reporting manual non-financial information, March 2024'.