

GRI

	Disclosure	Location (Reference or URL)
GRI 2: GENERAL DISCLOSURES 2021	THE ORGANIZATION AND ITS REPORTING PRACTICES	
	2-1 Organizational details	The Andersons, Inc. and its subsidiaries Location of headquarters: Maumee, Ohio 2024 Sustainability Review: Where We Operate, page 5 2023 Form 10-K: Item 1, Business page 1; Item 2: Properties, page 14 We are a publicly traded company on the NASDAQ Stock Exchange. 2023 Form 10-K Cover
	2-2 Entities included in the organization's sustainability reporting	2024 Sustainability Review: Andersons At A Glance, page 6
	2-3 Reporting period, frequency and contact point	This report covers our Environmental, Social, and Governance data and initiatives from January 1 through December 31. Information on initiatives that extend into 2024 are also shared within this report. Sustainability Review: About This Review, page 66 Contact Point: Please visit the Sustainability section on our website for further information on our sustainability initiatives. AndersonsInc.com/sustainability
	2-4 Restatements of information	Our Scope 1 and Scope 2 data has been recalculated to the GHG Protocol for 2021
	2-5 External assurance	2024 Sustainability Review: About This Review, page 66; Governance - External Assurance, page 67
	ACTIVITIES AND WORKERS	
	2-6 Activities, value chain and other business relationships	2024 Sustainability Review: A Letter From our CEO Pat Bowe; Sustainability At The Andersons page; Growing As A Community 2023 Form 10-K: Item 1 - Business, page 1
	2-7 Employees	2024 Sustainability Review: Growing As A Community, pages 32-38 2023 Form 10-K: Item 1: Human Capital Resource, page 3
2-8 Workers who are not employees	The Andersons, Inc. does hire seasonal workers and has included them in some of the metrics. Areas where seasonal workers have been left out has been noted.	
	GOVERNANCE	
	2-9 Governance structure and composition	2024 Sustainability Review: Governance - Our Approach and Board Committees, pages 57-59 2024 Proxy Statement: Corporate Governance, pages 6-18
	2-10 Nomination and selection of the highest governance body	2024 Sustainability Review: Governance - Our Approach, page 57 2024 Proxy Statement: Election of Directors, pages 6
	2-11 Chair of the highest governance body	Board Chairman, Michael J. Anderson, 2024 Sustainability Review: Governance - Our Approach, page 57 2024 Proxy Statement: Corporate Governance - Board Meetings and Committees, page 11
	2-12 Role of the highest governance body in overseeing the management of impacts	2024 Sustainability Review: Sustainability At The Andersons - Key Stakeholders and Materiality Assessment, page 10-11 2024 Sustainability Review: Governance - Our Approach, page 57 2024 Proxy Statement: Corporate Governance - Sustainability, pages 14
	2-13 Delegation of responsibility for managing impacts	2024 Sustainability Review: Governance - Our Approach To Corporate Governance and Board Committees, pages 57, 59; and Enterprise Risk Management, page 64 2024 Proxy Statement: Corporate Governance - Sustainability, page 14
	2-14 Role of the highest governance body in sustainability reporting	The Governance and Nominating Committee is responsible for the review and approval of our ESG reporting. 2024 Sustainability Review: Governance - Board Committees, page 59

GRI

	Disclosure	Location (Reference or URL)
GRI 2: GENERAL DISCLOSURES 2021	GOVERNANCE (CONTINUED)	
	2-15 Conflicts of interest	2024 Sustainability Review: Governance - Policies, pages 61-62 Standards of Business Conduct and Response Program Anti-Corruption, Anti-Bribery Compliance Policy
	2-16 Communication of critical concerns	2024 Sustainability Review: Governance - Board Committees, page 59 2024 Sustainability Review: Governance - Policies, pages 61-62 2024 Proxy Statement: Corporate Governance - Communications to Board, page 14
	2-17 Collective knowledge of the highest governance body	2024 Sustainability Review: Governance - Our Approach To Corporate Governance, page 57 2024 Proxy Statement: Election of Directors - Director Skills, Experience, and Background, page 8
	2-18 Evaluation of the performance of the highest governance body	2024 Proxy Statement: Election of Directors, pages 6-7
	2-19 Remuneration policies	2024 Sustainability Review: Governance - Board Committees, page 59 2024 Proxy Statement: Executive Compensation, page 25
	2-20 Process to determine remuneration	2024 Proxy Statement: Corporate Governance - Sustainability, page 14; Compensation/Risk Relations, page 17; Executive Compensation, page 20; Director Compensation, page 45
	2-21 Annual total compensation ratio	2024 Sustainability Review: Governance - Our Approach To Corporate Governance, page 57 2024 Proxy Statement: Executive Compensation, page 20
	STRATEGY, POLICIES, AND PRACTICES	
	2-22 Statement on sustainable development strategy	2024 Sustainability Review: A Letter From Our CEO Pat Bowe, page 3
	2-23 Policy commitments	2024 Sustainability Review: Materiality Assessment, page 11; Commitments, Targets, and Goals, pages 12-14; Measuring Our Environmental Performance, page 30; Biodiversity, pages 19-24; Focusing On Climate Change, pages 27-28, Governance - Policies, pages 61-62
	2-24 Embedding policy commitments	2024 Sustainability Review: Governance, pages 58-65
	2-25 Processes to remediate negative impacts	2023 Sustainability Review: Governance, pages 57-65
	2-26 Mechanisms for seeking advice and raising concerns	2024 Sustainability Review: Governance - Policies, page 61-62 2024 Proxy Statement: Corporate Governance - Code of Ethics, page 14
2-27 Compliance with laws and regulations	2024 Sustainability Review: Pushing Forward with Environmentally Sound Practices, pages 18-30	
2-28 Membership associations	2024 Sustainability Review: Growing As A Community - Awards, Certification, and Recognition, page 46	
STAKEHOLDER ENGAGEMENT		
2-29 Approach to stakeholder engagement	2024 Sustainability Review: Sustainability At The Andersons - Key Stakeholders, page 10	
GRI 3: MATERIAL TOPICS 2021	GUIDANCE TO DETERMINE MATERIAL TOPICS	
	3-1 Process to determine material topics	2024 Sustainability Review: Sustainability At The Andersons - Materiality Assessment, page 11
	3-2 List of material topics	2024 Sustainability Review: Sustainability At The Andersons - Key Stakeholders, page 10; Materiality Assessment, page 11
	3-3 Management of material topics	2024 Sustainability Review: Sustainability At The Andersons, pages 9-16; Pushing Forward With Environmentally Sound Practices, pages 18-30; Growing As A Community, pages 32-46; Fostering A Safety Culture, pages 48-55; Governance, pages 57-65; About This Review, page 66

GRI

	Disclosure	Location (Reference or URL)
GRI 101: BIODIVERSITY 2024	BIODIVERSITY	
	101-1 Policies to halt and reverse biodiversity loss	2024 Sustainability Review: Pushing Forward With Environmental Sound Practices - Biodiversity, page 19-21
	101-2 Management of Biodiversity Impacts of high biodiversity value outside protected areas	2024 Sustainability Review: Pushing Forward With Environmental Sound Practices - Biodiversity, page 19-25
	201-1 Direct economic value generated and distributed	2024 Sustainability Review: Pushing Forward With Environmental Sound Practices - Biodiversity, page 19-25
	101-5 Locations With biodiversity Impacts	2024 Sustainability Review: Pushing Forward With Environmental Sound Practices - Biodiversity, page 26
GRI 201: ECONOMIC PERFORMANCE	ECONOMIC PERFORMANCE	
	201-1 Direct economic value generated and distributed	2023 Annual Report Form 10-K page 31-35
	201-2 Financial implications and other risks and opportunities due to climate change	2023 Annual Report Form 10-K page 10
	201-3 Defined benefit plan obligations and other retirement plans	2023 Annual Report Form 10-K page 42, 49, 50, 56
GRI 205: ANTI - CORRUPTION 2016	ANTI-CORRUPTION	
	205-1 Operations assessed for risks related to corruption	2024 Sustainability Review: Governance - Policies, pages 61-62; ERM, page 64 Standards of Business Conduct and Response Program Anti-Corruption, Anti-Bribery Compliance Policy
	205-2 Communication and training about anti-corruption policies and procedures	2024 Sustainability Review: Governance - Policies, page 61-62
	05-3 Confirmed incidents of corruption and actions taken	2024 Sustainability Review: Governance, pages 61, 64-65
GRI 302: ENERGY 2016	ENERGY	
	302-1 Energy consumption within the organization	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 27; Performance Data, page 69
	302-2 Energy consumption outside of the organization	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 27-28; Performance Data, page 69
	302-3 Energy intensity	2024 Sustainability Review: Performance Data, page 69
	302-4 Reduction of energy consumption	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices, pages 18-30; Performance Data, page 70
GRI 303: WATER AND EFFLUENTS 2018	WATER	
	303-1 Interactions with water as a shared resource	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 26; Performance Data, page 71
	303-2 Management of water discharge-related impacts	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 26; Performance Data, page 71
	303-3 Water withdrawal	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 26; Performance Data, page 71
	303-4 Water discharge	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 26; Performance Data, page 71
	303-5 Water consumption	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 26; Performance Data, page 71
GRI 305: EMISSIONS 2016	EMISSIONS	
	305-1 Direct (Scope 1) GHG emissions	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 27; Performance Data, page 69
	305-2 Energy indirect (Scope 2) GHG emissions	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 27; Performance Data, page 69
	305-3 Other indirect (Scope 3) GHG emissions	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 28; Performance Data, page 69
	305-4 GHG emissions intensity	2024 Sustainability Review: Performance Data, page 69
	305-5 Reduction of GHG emissions	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, pages 27-28
	305-6 Emissions of ozone-depleting substances (ODS)	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, pages 27-28
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2024 Sustainability Review: Performance Data, page 69

GRI

	Disclosure	Location (Reference or URL)
GRI 306: WASTE 2020	WASTE	
	306-1 Waste generation and significant waste-related impacts	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Our Waste Impact, page 29; Performance Data, page 69
	306-2 Management of significant waste-related impacts	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Our Waste Impact, page 29; Performance Data, page 69
	306-3 Waste generated	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Our Waste Impact, page 29; Performance Data, page 69
	306-4 Waste diverted from disposal	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Our Waste Impact, page 29; Performance Data, page 69
	306-5 Waste directed to disposal	2024 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Our Waste Impact, page 29; Performance Data, page 69
GRI 308/414: SUPPLIER ASSESSMENT 2016	SUPPLY CHAIN MANAGEMENT	
	308-1 New suppliers that were screened using environmental criteria	2024 Sustainability Review: Pushing Forward with Environmentally Sound Practices - Biodiversity Through Sustainable Supply Chain, page 25; Fostering a Safety Culture - Safe and Sustainable Supply Chain, pages 54-55; Performance Data, page 74
	308-2 Negative environmental impacts in the supply chain and actions	2024 Sustainability Review: Pushing Forward with Environmentally Sound Practices - Biodiversity Through Sustainable Supply Chain, page 25; Fostering a Safety Culture - Safe and Sustainable Supply Chain, pages 54-55; Performance Data, page 74
	414-1 New suppliers that were screened using social criteria	2024 Sustainability Review: Pushing Forward with Environmentally Sound Practices - Biodiversity Through Sustainable Supply Chain, page 25; Fostering a Safety Culture - Safe and Sustainable Supply Chain, pages 54-55; Governance - Policies, pages 61-62
GRI 401: EMPLOYMENT 2016	EMPLOYMENT	
	401-1 New employee hires and employee turnover	2024 Sustainability Review: Growing As A Community - Talent Development, pages 35; Performance Data, pages 73
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2024 Sustainability Review: Growing As A Community - Employee Benefits, page 40
GRI 403: OCC HEALTH AND SAFETY 2018	401-3 Parental leave	2024 Sustainability Review: Growing As A Community - Employee Benefits, page 40
	HEALTH AND SAFETY	
	403-1 Occupational health and safety management system	2024 Sustainability Review: Governance - Management Systems, page 63
	403-2 Hazard identification, risk assessment, and incident investigation	2024 Sustainability Review: Fostering A Safety Culture, pages 48-53
	403-3 Occupational health services	2024 Sustainability Review: Fostering A Safety Culture, pages 48-53
	403-4 Worker participation, consultation, and communication on occupational health and safety	2024 Sustainability Review: Fostering A Safety Culture, pages 48-53
	403-5 Worker training on occupational health and safety	2024 Sustainability Review: Fostering A Safety Culture, pages 48-53; Growing as a Community - Talent Development, page 35
	403-6 Promotion of worker health	2024 Sustainability Review: Fostering A Safety Culture, pages 48-53
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2024 Sustainability Review: Fostering A Safety Culture, pages 48-53
	403-8 Workers covered by an occupational health and safety management system	2024 Sustainability Review: Fostering A Safety Culture, pages 48-53; Governance - Management Systems, page 63
403-9 Work-related injuries	2024 Sustainability Review: Fostering A Safety Culture - Road 2 Zero, page 49; Performance Data, page 74	
403-10 Work-related ill health	2024 Sustainability Review: Fostering A Safety Culture - Road 2 Zero, page 49; Performance Data, page 74	

GRI

	Disclosure	Location (Reference or URL)
GRI 404: TRAINING AND EDUCATION 2016	TRAINING AND EDUCATION	
	404-1 Average hours of training per year per employee	2024 Sustainability Review: Growing As A Community, pages 35-36
	404-2 Programs for upgrading employee skills and transition assistance programs	2024 Sustainability Review: Growing As A Community, pages 35-36
	404-3 Percentage of employees receiving regular performance and career development reviews	2024 Sustainability Review: Growing As A Community - Performance Management, page 39
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	DIVERSITY AND INCLUSION	
	405-1 Diversity of governance bodies and employees	2024 Sustainability Review: Growing As A Community - Who We Are, pages 32-34; Performance Data, page 70-74
GRI 408/409/411: HUMAN RIGHTS 2016	EMPLOYMENT	
	408-1 Operations and suppliers at significant risk for incidents of child labor	2024 Sustainability Review: Growing As A Community - Who We Are, page 33; Governance - Policies, pages 61-62
GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	2024 Sustainability Review: Growing As A Community - Who We Are, page 33; Governance - Policies, pages 61-62
	CYBERSECURITY	
GRI: SECURITY	3-3 Management of material topics	2024 Sustainability Review: Governance - Cybersecurity, page 65; Performance Data, page 74
GRI 413: LOCAL COMMUNITIES 2016	COMMUNITY ENGAGEMENT	
	413-1 Operations with local community engagement, impact assessments, and development programs	2023 Sustainability Review: Growing As A Community - Community Engagement, pages 38-42; Performance Data, page 74
GRI 416: CUSTOMER HEALTH AND SAFETY 2016	FOOD SAFETY	
	416-1 Assessment of the health and safety impacts of product and service categories	2024 Sustainability Review: Fostering a Safety Culture - Safe and Sustainable Supply Chain, pages 54-55; Performance Data, page 74
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2024 Sustainability Review: Fostering a Safety Culture - Safe and Sustainable Supply Chain, pages 54-55; Performance Data, page 74