

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 2023 Sustainability Review: Where We Operate, page 6 2022 Form 10-K: Item 1, Business page 1; Item 2: Properties, page 12 We are a publicly traded company on the NASDAQ Stock Exchange. 2022 Form 10-K: Cover
	2-2 Entities included in the organization's sustainability reporting	Business Units, page 7
	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 2023 are also shared within this report. Sustainability Review: About This Review, page 5 Annual 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	2023 Sustainability Review: About This Review, page 5; Governance - External Assurance, page 61
	ACTIVITIES AND WORKERS	
	2-6 Activities, value chain, and other business relationships	2023 Sustainability Review: A Letter From our CEO Pat Bowe; Sustainability At The Andersons; Growing As A Community 2022 Form 10-K: Item 1 - Business, page 1
	2-7 Employees	2023 Sustainability Review: Growing As A Community, pages 29-32 2022 Form 10-K: Item 1: Human Capital Resource, page 5
	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	2023 Sustainability Review: Governance - Our Approach and Board Committees, pages 55-56 2023 Proxy Statement: Corporate Governance, pages 11-23	
2-10 Nomination and selection of the highest governance body	2023 Sustainability Review: Governance - Our Approach, page 55 Proxy Statement: Election of Directors, pages 11-12	
2-11 Chair of the highest governance body	Board Chairman, Michael J. Anderson, 2023 Sustainability Review: Governance - Our Approach, page 55 2023 Proxy Statement: Corporate Governance - Board Meetings and Committees, pages 16	
2-12 Role of the highest governance body in overseeing the management of impacts	2023 Sustainability Review: Sustainability At The Andersons - Key Stakeholders and Material Topics, page 11-12 2023 Sustainability Review: Governance - Our Approach, page 55 2023 Proxy Statement: Corporate Governance - Environmental, Social, and Governance Oversight, page 19	
2-13 Delegation of responsibility for managing impacts	2023 Sustainability Review: Governance - Our Approach and Board Committees, pages 55-56; and Enterprise Risk Management, page 59 2023 Proxy Statement: Corporate Governance - Environmental, Social, and Governance Oversight, page 19	
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. 2023 Sustainability Review: Governance - Board Committees, page 56	

GRI

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GRI 2: GENERAL DISCLOSURES 2021	GOVERNANCE (CONTINUED)	
	2-15 Conflicts of interest	2023 Sustainability Review: Governance - Policies, page 58 Standards of Business Conduct and Response Program Anti-Corruption, Anti-Bribery Compliance Policy
	2-16 Communication of critical concerns	2023 Sustainability Review: Governance - Board Committees, page 56 2023 Sustainability Review: Governance - Policies, page 58 2023 Proxy Statement: Corporate Governance - Communications to Board, page 19
	2-17 Collective knowledge of the highest governance body	2023 Sustainability Review: Governance - Our Approach, page 55 2023 Proxy Statement: Election of Directors - Director Skills, Experience, and Background, page 13
	2-18 Evaluation of the performance of the highest governance body	2023 Proxy Statement: Election of Directors, page 11
	2-19 Remuneration policies	2023 Sustainability Review: Governance - Board Committees, page 57 2023 Proxy Statement: Executive Compensation, page 35
	2-20 Process to determine remuneration	2023 Proxy Statement: Corporate Governance - ESG Highlights and Oversight, page 11; Compensation/Risk Relations, page 23; Executive Compensation, page 30; Director Compensation, page 51
	2-21 Annual total compensation ratio	2023 Sustainability Review: Governance - Our Approach, page 55 2023 Proxy Statement: Executive Compensation, page 30
	STRATEGY, POLICIES, AND PRACTICES	
	2-22 Statement on sustainable development strategy	2023 Sustainability Review: A Letter From Our CEO Pat Bowe, page 3
	2-23 Policy commitments	2023 Sustainability Review: Material Topics, page 12; Building A Robust Sustainability Program, pages 13-14; Measuring Our Environmental Performance, page 20; Biodiversity, page 21; Focus On Climate Change, page 24, Governance - Policies, page 58
	2-24 Embedding policy commitments	2023 Sustainability Review: Biodiversity, page 21; Governance - Policies, page 58
	2-25 Processes to remediate negative impacts	2023 Sustainability Review: Governance, pages 56-60
	2-26 Mechanisms for seeking advice and raising concerns	2023 Sustainability Review: Governance- Policies, page 58 2023 Proxy Statement: Corporate Governance - Code of Ethics, page 14
	2-27 Compliance with laws and regulations	2023 Sustainability Review: Pushing Forward with Environmentally Sound Practices, pages 18-27
2-28 Membership associations	2023 Sustainability Review: Growing As A Community - Awards, Certification and Recognition, page 46	
STAKEHOLDER ENGAGEMENT		
2-29 Approach to stakeholder engagement	2023 Sustainability Review: Sustainability At The Andersons - Key Stakeholders, page 11	
GRI 3: MATERIAL TOPICS 2021	GUIDANCE TO DETERMINE MATERIAL TOPICS	
	3-1 Process to determine material topics	2023 Sustainability Review: Sustainability At The Andersons - Material Topics, page 12
	3-2 List of material topics	2023 Sustainability Review: Sustainability At The Andersons - Key Stakeholders, page 11; Material Topics, page 12
	3-3 Management of material topics	2023 Sustainability Review: About This Review, page 7; Sustainability At The Andersons, pages 9-17; Pushing Forward With Environmentally Sound Practices, pages 18-27; Growing As A Community, pages 30-45; Fostering A Safety Culture, pages 48-53; Governance, pages 55-60
GRI 13: AGG 2022	AG SECTOR	
	13 Management of material topics	2023 Sustainability Review: Sustainability At The Andersons - Innovation, page 15-16; Pushing Forward with Environmentally Sound Practices - Biodiversity, page 21; Growing As A Community - Supporting Agriculture, page 42; Sustainable Supply Chain, pages 43-45

GRI

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GRI 201: ECONOMIC PERFORMANCE	ECONOMIC PERFORMANCE	
	201-1 Direct economic value generated and distributed	2022 Annual Report Form 10-K pages 31-35
	201-2 Financial implications and other risks and opportunities due to climate change	2022 Annual Report Form 10-K page 10
	201-3 Defined benefit plan obligations and other retirement plans	2022 Annual Report Form 10-K pages 41, 49, 50, 56
GRI 205: ANTI - CORRUPTION 2016	ANTI-CORRUPTION	
	205-1 Operations assessed for risks related to corruption	2023 Sustainability Review: Governance - Policies, page 58
	205-2 Communication and training about anti-corruption policies and procedures	2023 Sustainability Review: Growing As A Community - Talent Development, page 34; Governance - Policies, page 58
	205-3 Confirmed incidents of corruption and actions taken	2023 Sustainability Review: Governance, pages 58-60
GRI 302: ENERGY 2016	ENERGY	
	302-1 Energy consumption within the organization	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 23; Performance Data, page 70
	302-2 Energy consumption outside of the organization	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 25; Performance Data, page 70
	302-3 Energy intensity	2023 Sustainability Review: Performance Data, page 70
	302-4 Reduction of energy consumption	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices, pages 18 - 27; Performance Data, page 70
GRI 303: WATER AND EFFLUENTS 2018	WATER	
	303-1 Interactions with water as a shared resource	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 22; Performance Data, page 71
	303-2 Management of water discharge-related impacts	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 22; Performance Data, page 71
	303-3 Water withdrawal	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 22; Performance Data, page 71
	303-4 Water discharge	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 22; Performance Data, page 71
	303-5 Water consumption	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Sustainable Water Practices, page 22; Performance Data, page 71
GRI 304: BIODIVERSITY 2016	BIODIVERSITY	
	304-2 Significant impacts of activities, products, and services on biodiversity	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Biodiversity, page 21
GRI 305: EMISSIONS 2016	EMISSIONS	
	305-1 Direct (Scope 1) GHG emissions	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 23; Performance Data, page 70
	305-2 Energy indirect (Scope 2) GHG emissions	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 23; Performance Data, page 70
	305-3 Other indirect (Scope 3) GHG emissions	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 23; Performance Data, page 70
	305-4 GHG emissions intensity	2023 Sustainability Review: Performance Data, page 70
	305-5 Reduction of GHG emissions	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 23-25
	305-6 Emissions of ozone-depleting substances (ODS)	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Focus On Climate Change, page 23-25
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2023 Sustainability Review: Performance Data, page 70

GRI

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GRI 306: WASTE 2020	WASTE	
	306-1 Waste generation and significant waste-related impacts	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Waste Systems Through Recycling, page 26; Performance Data, page 71
	306-2 Management of significant waste-related impacts	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Waste Systems Through Recycling, page 26; Performance Data, page 71
	306-3 Waste generated	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Waste Systems Through Recycling, page 26; Performance Data, page 71
	306-4 Waste diverted from disposal	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Waste Systems Through Recycling, page 26; Performance Data, page 71
	306-5 Waste directed to disposal	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - Reducing Waste Systems Through Recycling, page 26; Performance Data, page 71
GRI 308/414: SUPPLIER ASSESSMENT 2016	SUPPLY CHAIN MANAGEMENT	
	308-1 New suppliers that were screened using environmental criteria	2023 Sustainability Review: Growing As A Community - Sustainable Supply Chain, pages 43-45; Performance Data, page 71
	308-2 Negative environmental impacts in the supply chain and actions	2023 Sustainability Review: Growing As A Community - Sustainable Supply Chain, pages 43-45; Performance Data, page 71
	414-1 New suppliers that were screened using social criteria	2023 Sustainability Review: Growing As A Community - Sustainable Supply Chain, pages 43-45; Governance: Policies, page 58
	414-2 Negative social impacts in the supply chain and actions taken	2023 Sustainability Review: Growing As A Community - Sustainable Supply Chain, pages 43-45; Governance: Policies, page 58
GRI 401: EMPLOYMENT 2016	EMPLOYMENT	
	401-1 New employee hires and employee turnover	2023 Sustainability Review: Growing As A Community - Who We Are, pages 31-32; Performance Data, pages 71-74
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 Sustainability Review: Growing As A Community - Who We Are, page 33
	401-3 Parental leave	2023 Sustainability Review: Growing As A Community - Who We Are, page 33
GRI 403: OCC HEALTH AND SAFETY 2018	HEALTH AND SAFETY	
	403-1 Occupational health and safety management system	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - EHS Management Systems, page 27
	403-2 Hazard identification, risk assessment, and incident investigation	2023 Sustainability Review: Fostering A Safety Culture - Management Safety pages 48-53
	403-3 Occupational health services	2023 Sustainability Review: Fostering A Safety Culture - Management Safety pages 48-53
	403-4 Worker participation, consultation, and communication on occupational health and safety	2023 Sustainability Review: Fostering A Safety Culture - Management Safety pages 48-53
	403-5 Worker training on occupational health and safety	2023 Sustainability Review: Fostering A Safety Culture - Management Safety pages 48-53; Growing As A Community - Talent Development, page 34
	403-6 Promotion of worker health	2023 Sustainability Review: Fostering A Safety Culture - Management Safety pages 48-53
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Sustainability Review: Fostering A Safety Culture - Management Safety pages 48-53
	403-8 Workers covered by an occupational health and safety management system	2023 Sustainability Review: Pushing Forward With Environmentally Sound Practices - EHS Management Systems, page 27; Fostering A Safety Culture - Management Safety pages 48-53
	403-9 Work-related injuries	2023 Sustainability Review: Fostering A Safety Culture - Management Safety page 52; Performance Data, page 75
403-10 Work-related ill health	2023 Sustainability Review: Fostering A Safety Culture - Management Safety page 52; Performance Data, page 75	

GRI

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GRI 404: TRAINING AND EDUCATION 2016	TRAINING AND EDUCATION	
	404-1 Average hours of training per year per employee	2023 Sustainability Review: Growing As A Community - Talent Development, page 34
	404-2 Programs for upgrading employee skills and transition assistance programs	2023 Sustainability Review: Growing As A Community - Talent Development, page 34
	404-3 Percentage of employees receiving regular performance and career development reviews	2023 Sustainability Review: Growing As A Community - Performance Management, page 35
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	DIVERSITY AND INCLUSION	
	405-1 Diversity of governance bodies and employees	2023 Sustainability Review: Growing As A Community - Who We Are, pages 29-32; Performance Data, page 75
GRI 408/409/411: HUMAN RIGHTS 2016	EMPLOYMENT	
	408-1 Operations and suppliers at significant risk for incidents of child labor	2023 Sustainability Review: Growing As A Community - Who We Are, page 30; Governance - Policies, page 58
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	2023 Sustainability Review: Growing As A Community - Who We Are, page 30; Governance - Policies, page 58
GRI: SECURITY	CYBERSECURITY	
	3-3 Management of material topics	2023 Sustainability Review: Governance - Cybersecurity, page 60; Performance Data, page 75
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 75
GRI 416: CUSTOMER HEALTH AND SAFETY 2016	FOOD SAFETY	
	416-1 Assessment of the health and safety impacts of product and service categories	2023 Sustainability Review: Growing As A Community - Sustainable Supply Chain, pages 43-45; Performance Data, page 75
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2023 Sustainability Review: Growing As A Community - Sustainable Supply Chain, pages 43-45; Performance Data, page 75