



# 2026 Sustainability Review

GRI

| GRI 2: GENERAL DISCLOSURES 2021 | Disclosure                                                                       | Location (Reference or URL)                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | THE ORGANIZATION AND ITS REPORTING PRACTICES                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                 | 2-1 Organizational details                                                       | The Andersons, Inc. and its subsidiaries<br>Location of headquarters: Maumee, Ohio<br>2026 Sustainability Review: At A Glance, page 5<br>We are a publicly traded company on the NASDAQ Stock Exchange.<br>2025 Summary Annual Report - Form 10-K Cover: Item 1. Business, page 1; Item 2: Properties, page 14                                                                                                                                                                                         |
|                                 | 2-2 Entities included in the organization's sustainability reporting             | 2025 Summary Annual Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                                 | 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, 2025.<br>Information on initiatives that extend into 2026 are also shared within this report.<br>2026 Sustainability Review: About This Review, page 2<br>Contact Point: Please visit the Sustainability section on our website for further information on our sustainability initiatives. <a href="https://andersonsinc.com/sustainability">andersonsinc.com/sustainability</a> |
|                                 | 2-4 Restatements of information                                                  | Our Scope 1 and Scope 2 data has been recalculated to reflect changes in data gathering methods and software updates.                                                                                                                                                                                                                                                                                                                                                                                  |
|                                 | 2-5 External assurance                                                           | 2026 Sustainability Review: About This Review, page 2; Our Governance - External Assurance, page 61                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                 | ACTIVITIES AND WORKERS                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                 | 2-6 Activities, value chain and other business relationships                     | 2026 Sustainability Review: A Letter From our CEO Bill Krueger, page 2; At A Glance, page 5; Connecting Supply Chains, pages 6-8; Where We Operate, page 9<br>2025 Summary Annual Report - Form 10-K: Item 1 - Business                                                                                                                                                                                                                                                                                |
|                                 | 2-7 Employees                                                                    | 2026 Sustainability Review: Our People, pages 32-49<br>2025 Summary Annual Report - Form 10-K: Item 1: Human Capital Resource                                                                                                                                                                                                                                                                                                                                                                          |
|                                 | 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                                         | 2026 Sustainability Review: Governance - Overview, page 52; Our Leadership, pages 53-54<br>2026 Proxy Statement: Corporate Governance, pages 4-19                                                                                                                                                                                                                                                                                                                                                      |
|                                 | 2-10 Nomination and selection of the highest governance body                     | 2026 Sustainability Review: Governance - Overview, page 53; Our Leadership, pages 53-54<br>2026 Proxy Statement: Election of Directors, pages 5-19                                                                                                                                                                                                                                                                                                                                                     |
|                                 | 2-11 Chair of the highest governance body                                        | Board Chairman, Patrick E. Bowe,<br>2026 Sustainability Review: Governance - Overview, page 53<br>2026 Proxy Statement: Corporate Governance - Board Meetings and Committees, page 7                                                                                                                                                                                                                                                                                                                   |
|                                 | 2-12 Role of the highest governance body in overseeing the management of impacts | 2026 Sustainability Review: Our Priorities, page 12-13<br>2026 Sustainability Review: Governance - Governance Structure, pages 54-55<br>2026 Proxy Statement: Corporate Governance - Sustainability, pages 5, 9<br>2025 Summary Annual Report - Form 10-K: Item 1A -General Risk Factors - Sustainability                                                                                                                                                                                              |
|                                 | 2-13 Delegation of responsibility for managing impacts                           | 2026 Sustainability Review: Governance - Governance Structure, pages 54-55; and Risk and Opportunity Management, page 59<br>2026 Proxy Statement: Corporate Governance - Sustainability, page 5, 9                                                                                                                                                                                                                                                                                                     |
|                                 | 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 sustainability reporting.<br>2026 Sustainability Review: Governance - Governance Structure, page 55                                                                                                                                                                                                                                                                                                          |



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| GRI 2: GENERAL DISCLOSURES 2021 | GOVERNANCE (CONTINUED)                                            |                                                                                                                                                                                                                                                                                                               |
|                                 | 2-15 Conflicts of interest                                        | 2026 Sustainability Review: Governance - Our Policies, pages 56<br>Standards of Business Conduct and Response Program<br>Anti-Corruption, Anti-Bribery Compliance Policy                                                                                                                                      |
|                                 | 2-16 Communication of critical concerns                           | 2026 Sustainability Review: Governance - Board Committees, page 54<br>2026 Sustainability Review: Governance - Our Policies, page 56<br>2026 Proxy Statement: Corporate Governance, page 5-11                                                                                                                 |
|                                 | 2-17 Collective knowledge of the highest governance body          | 2026 Sustainability Review: Governance - Introduction, page 53; Governance Structure, page 54-55<br>2026 Proxy Statement: Election of Directors - Director Skills, Experience, and Background, page 11                                                                                                        |
|                                 | 2-18 Evaluation of the performance of the highest governance body | 2026 Proxy Statement: Governance and Board of Directors, pages 5-19                                                                                                                                                                                                                                           |
|                                 | 2-19 Remuneration policies                                        | 2026 Sustainability Review: Governance - Board Committees, page 54<br>2026 Proxy Statement: Executive Compensation, pages 19-20                                                                                                                                                                               |
|                                 | 2-20 Process to determine remuneration                            | 2026 Proxy Statement: Corporate Governance - Our Governance Structure, pages 5, 9; Compensation/Risk Relations, page 19; Executive Compensation, page 24; Director Compensation, page 19                                                                                                                      |
|                                 | 2-21 Annual total compensation ratio                              | 2026 Proxy Statement: Executive Compensation, pages 24-27; CEO Pay Ratio, page 40                                                                                                                                                                                                                             |
|                                 | STRATEGY, POLICIES, AND PRACTICES                                 |                                                                                                                                                                                                                                                                                                               |
|                                 | 2-22 Statement on sustainable development strategy                | 2026 Sustainability Review: A Letter From Our CEO Bill Krueger, page 3; Our Plan, pages 10-13                                                                                                                                                                                                                 |
|                                 | 2-23 Policy commitments                                           | 2026 Sustainability Review: Material Topics and Sustainable Development Goals, page 13; Commitments and Targets, Page 11; Our Planet, pages 15-31; Biodiversity - Sustainable Sourcing, page 23; Biodiversity through Innovation, Investment, and Excellence, page 25; Our Governance - Our Policies, page 56 |
|                                 | 2-24 Embedding policy commitments                                 | 2026 Sustainability Review: Commitments and Targets, pages 11; Our Approach, page 16, Biodiversity - Sustainable Sourcing, page 23; Biodiversity through Innovation, Investment, and Excellence, page 25; Our Governance - Our Policies, page 56                                                              |
|                                 | 2-25 Processes to remediate negative impacts                      | 2026 Sustainability Review: Our Governance, pages 52-60                                                                                                                                                                                                                                                       |
|                                 | 2-26 Mechanisms for seeking advice and raising concerns           | 2026 Sustainability Review: Our Governance - Our Policies, page 56<br>2026 Proxy Statement: Corporate Governance - Code of Ethics, page 6                                                                                                                                                                     |
|                                 | 2-27 Compliance with laws and regulations                         | 2026 Sustainability Review: Our Planet, pages 15-31; Our People - Safety, pages 32-37                                                                                                                                                                                                                         |
|                                 | 2-28 Membership associations                                      | 2026 Sustainability Review: Our Plan - Awards, Certification, and Recognition, page 14                                                                                                                                                                                                                        |
|                                 | STAKEHOLDER ENGAGEMENT                                            |                                                                                                                                                                                                                                                                                                               |
|                                 | 2-29 Approach to stakeholder engagement                           | 2026 Sustainability Review: Our Priorities - Stakeholder Engagement, page 12                                                                                                                                                                                                                                  |
| GRI 3: MATERIAL TOPICS 2021     | GUIDANCE TO DETERMINE MATERIAL TOPICS                             |                                                                                                                                                                                                                                                                                                               |
|                                 | 3-1 Process to determine material topics                          | 2025 Sustainability Review: Strategy - Material Topics, page 13                                                                                                                                                                                                                                               |
|                                 | 3-2 List of material topics                                       | 2026 Sustainability Review: Our Priorities - Stakeholder Engagement, page 12; Material Topics, page 13                                                                                                                                                                                                        |
|                                 | 3-3 Management of material topics                                 | 2026 Sustainability Review: Our Plan, pages 10-13; Our Planet, pages 15-31; Our People, pages 32-49; Our Governance, pages 52-60; About This Review, page 2                                                                                                                                                   |



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| GRI 101:<br>BIODIVERSITY 2024           | BIODIVERSITY                                                                                |                                                                                                                                                                                                                                                                                                                                                |
|                                         | 101-1 Policies to halt and reverse biodiversity loss                                        | 2026 Sustainability Review: Our Plan - Commitments and Targets, page 10; Our Planet - Biodiversity - Sustainable Sourcing, page 23; Regenerative Agriculture, page 24; Biodiversity Through Innovation, Investment, and Excellence, page 25; Biodiversity Awareness, page 29; Our Governance - Our Policies - Deforestation Statement, page 56 |
|                                         | 101-2 Management of Biodiversity Impacts of high biodiversity value outside protected areas | 2026 Sustainability Review: Our Planet - pages 15-29                                                                                                                                                                                                                                                                                           |
|                                         | 101-4 Identification of Biodiversity Impacts                                                | 2026 Sustainability Review: Our Plan - Commitments and Targets, page 10; Our Planet - Biodiversity - Sustainable Sourcing, page 23; Regenerative Agriculture, page 24; Biodiversity Throught Innovation, Investment, and Excellence, page 25; Biodiversity Awareness, page 29                                                                  |
|                                         | 101-5 Locations With biodiversity Impacts                                                   | 2026 Sustainability Review: Our Planet - pages 15-29                                                                                                                                                                                                                                                                                           |
| GRI 201: ECONOMIC<br>PERFORMANCE        | ECONOMIC PERFORMANCE                                                                        |                                                                                                                                                                                                                                                                                                                                                |
|                                         | 201-1 Direct economic value generated and distributed                                       | 2025 Summary Annual Report Form 10-K pages 34-35                                                                                                                                                                                                                                                                                               |
|                                         | 201-2 Financial implications and other risks and opportunities due to climate change        | 2025 Summary Annual Report Form 10-K page 10                                                                                                                                                                                                                                                                                                   |
|                                         | 201-3 Defined benefit plan obligations and other retirement plans                           | 2025 Summary Annual Report Form 10-K pages 24, 39-40, 52                                                                                                                                                                                                                                                                                       |
| GRI 205: ANTI -<br>CORRUPTION 2016      | ANTI-CORRUPTION                                                                             |                                                                                                                                                                                                                                                                                                                                                |
|                                         | 205-1 Operations assessed for risks related to corruption                                   | 2026 Sustainability Review: Governance - Our Policies, pages 56; Risk and Opportunity Management, page 59<br>Standards of Business Conduct and Response Program<br>Anti-Corruption, Anti-Bribery Compliance Policy                                                                                                                             |
|                                         | 205-2 Communication and training about anti-corruption policies and procedures              | 2026 Sustainability Review: Governance - Our Policies, page 56                                                                                                                                                                                                                                                                                 |
|                                         | 205-3 Confirmed incidents of corruption and actions taken                                   | 2026 Sustainability Review: Governance - Our Policies, page 56                                                                                                                                                                                                                                                                                 |
| GRI 302: ENERGY<br>2016                 | ENERGY                                                                                      |                                                                                                                                                                                                                                                                                                                                                |
|                                         | 302-1 Energy consumption within the organization                                            | 2026 Sustainability Review: Our Planet - Climate - Greenhouse Gas, page 17; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                          |
|                                         | 302-3 Energy intensity                                                                      | 2026 Sustainability Review: Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                                                          |
|                                         | 302-4 Reduction of energy consumption                                                       | 2026 Sustainability Review: Our Planet, page 15; Climate - GHG Gas, page 17-18; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                      |
| GRI 303: WATER<br>AND EFFLUENTS<br>2018 | WATER                                                                                       |                                                                                                                                                                                                                                                                                                                                                |
|                                         | 303-1 Interactions with water as a shared resource                                          | 2026 Sustainability Review: Our Planet - Water, page 20; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                             |
|                                         | 303-2 Management of water discharge-related impacts                                         | 2026 Sustainability Review: Our Planet - Water, page 20; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                             |
|                                         | 303-3 Water withdrawal                                                                      | 2026 Sustainability Review: Our Planet - Water, page 20; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                             |
|                                         | 303-4 Water discharge                                                                       | 2026 Sustainability Review: Our Planet - Water, page 20; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                             |
|                                         | 303-5 Water consumption                                                                     | 2026 Sustainability Review: Our Planet - Water, page 20; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                             |
| GRI 305:<br>EMISSIONS 2016              | EMISSIONS                                                                                   |                                                                                                                                                                                                                                                                                                                                                |
|                                         | 305-1 Direct (Scope 1) GHG emissions                                                        | 2026 Sustainability Review: Our Planet - Climate - Greenhouse Gas, page 18; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                          |
|                                         | 305-2 Energy indirect (Scope 2) GHG emissions                                               | 2026 Sustainability Review: Our Planet - Climate - Greenhouse Gas, page 18; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                          |
|                                         | 305-3 Other indirect (Scope 3) GHG emissions                                                | Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                                                                                      |
|                                         | 305-4 GHG emissions intensity                                                               | Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                                                                                      |
|                                         | 305-5 Reduction of GHG emissions                                                            | 2026 Sustainability Review: Our Planet - pages 15-19; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                                |
|                                         | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions       | Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                                                                                                      |



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| GRI 306: WASTE<br>2020                    | WASTE                                                                                                               |                                                                                                                                                                                                                                                            |
|                                           | 306-1 Waste generation and significant waste-related impacts                                                        | 2026 Sustainability Review: Our Planet - Climate - Waste, pages 21-22; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                           |
|                                           | 306-2 Management of significant waste-related impacts                                                               | 2026 Sustainability Review: Our Planet - Climate - Waste, pages 21-22; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                           |
|                                           | 306-3 Waste generated                                                                                               | 2026 Sustainability Review: Our Planet - Climate - Waste, pages 21-22; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                           |
|                                           | 306-4 Waste diverted from disposal                                                                                  | 2026 Sustainability Review: Our Planet - Climate - Waste, pages 21-22; Corn By-Product - Turning Waste into Innovation, page 27; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a> |
|                                           | 306-5 Waste directed to disposal                                                                                    | 2026 Sustainability Review: Our Planet - Climate - Waste, pages 21-22; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                           |
| GRI 401:<br>EMPLOYMENT 2016               | EMPLOYMENT                                                                                                          |                                                                                                                                                                                                                                                            |
|                                           | 401-1 New employee hires and employee turnover                                                                      | Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                                  |
|                                           | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees            | 2026 Sustainability Review: Our People - Employee Benefits, page 47                                                                                                                                                                                        |
|                                           | 401-3 Parental leave                                                                                                | 2026 Sustainability Review: Our People - Employee Benefits, page 47                                                                                                                                                                                        |
| GRI 403: OCC<br>HEALTH AND<br>SAFETY 2018 | HEALTH AND SAFETY                                                                                                   |                                                                                                                                                                                                                                                            |
|                                           | 403-1 Occupational health and safety management system                                                              | 2026 Sustainability Review: Our Governance - Management Systems, page 57                                                                                                                                                                                   |
|                                           | 403-2 Hazard identification, risk assessment, and incident investigation                                            | 2026 Sustainability Review: Our People - Safety and Health - Across the Company, pages 33-37                                                                                                                                                               |
|                                           | 403-3 Occupational health services                                                                                  | 2026 Sustainability Review: Our People - Safety and Health - Across the Company, pages 33                                                                                                                                                                  |
|                                           | 403-4 Worker participation, consultation, and communication on occupational health and safety                       | 2026 Sustainability Review: Our People - Safety and Health - Across the Company, pages 34                                                                                                                                                                  |
|                                           | 403-5 Worker training on occupational health and safety                                                             | 2026 Sustainability Review: Our People - Safety and Health - Across the Company, page 33; Our Talent, page 42                                                                                                                                              |
|                                           | 403-6 Promotion of worker health                                                                                    | 2026 Sustainability Review: Our People - Health and Wellness, page 48                                                                                                                                                                                      |
|                                           | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 2026 Sustainability Review: Our People - Safety and Health - Across the Company, pages 33-37                                                                                                                                                               |
|                                           | 403-8 Workers covered by an occupational health and safety management system                                        | 2026 Sustainability Review: Our People - Safety and Health - Across the Company, pages 33-37; Our Governance - Management Systems - 57                                                                                                                     |
|                                           | 403-9 Work-related injuries                                                                                         | 2026 Sustainability Review: Our People - Safety and Health - Across the Company, page 33; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                        |
|                                           | 403-10 Work-related ill health                                                                                      | 2026 Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                                                                                             |



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| GRI 404: TRAINING AND EDUCATION 2016          | TRAINING AND EDUCATION                                                                              |                                                                                                                                                                                                                                       |
|                                               | 404-1 Average hours of training per year per employee                                               | 2026 Sustainability Review:Our People - Our Talent, page 42                                                                                                                                                                           |
|                                               | 404-2 Programs for upgrading employee skills and transition assistance programs                     | 2026 Sustainability Review:Our People, pages 41-46                                                                                                                                                                                    |
|                                               | 404-3 Percentage of employees receiving regular performance and career development reviews          | 2026 Sustainability Review: Our People - Employee Enrichment, page 46                                                                                                                                                                 |
| GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016 | DIVERSITY AND INCLUSION                                                                             |                                                                                                                                                                                                                                       |
|                                               | 405-1 Diversity of governance bodies and employees                                                  | 2026 Sustainability Review: Our People, pages 40 - 48; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                                                      |
| GRI 408/409/411: HUMAN RIGHTS 2016            | HUMAN RIGHTS                                                                                        |                                                                                                                                                                                                                                       |
|                                               | 408-1 Operations and suppliers at significant risk for incidents of child labor                     | 2026 Sustainability Review: Our People - Our Company, page 40; Our Governance - Our Policies, page 56                                                                                                                                 |
|                                               | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor      | 2026 Sustainability Review: Our People - Our Company, page 40; Our Governance - Our Policies, page 56                                                                                                                                 |
| GRI: SECURITY                                 | CYBERSECURITY                                                                                       |                                                                                                                                                                                                                                       |
|                                               | 3-3 Management of material topics                                                                   | 2026 Sustainability Review: Governance - Cybersecurity, Artificial Intelligence, and Data Privacy, page 60; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a> |
| GRI 413: LOCAL COMMUNITIES 2016               | COMMUNITY ENGAGEMENT                                                                                |                                                                                                                                                                                                                                       |
|                                               | 413-1 Operations with local community engagement, impact assessments, and development programs      | 2026 Sustainability Review: Our People - Our Corporate Commitment, pages 49-51; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                             |
| GRI 416: CUSTOMER HEALTH AND SAFETY 2016      | FOOD SAFETY                                                                                         |                                                                                                                                                                                                                                       |
|                                               | 416-1 Assessment of the health and safety impacts of product and service categories                 | 2026 Sustainability Review: Our People - Safe and Sustainable Supply Chain, pages 38-39; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                    |
|                                               | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | 2026 Sustainability Review: Our People - Safe and Sustainable Supply Chain, pages 38-39; Performance Data, <a href="https://www.andersonsinc.com/sustainability/">https://www.andersonsinc.com/sustainability/</a>                    |