

FERRERO



Ferrero GRI Context Index

Ferrero Sustainability Report 2022

Statement of use	Ferrero Group has reported in reference to the GRI Standards for the period September 1st, 2021 – August 31st, 2022.		
GRI 1 used	GRI 1: Foundation 2021		
GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
GRI 2: GENERAL DISCLOSURES (2021)			
The organization and its reporting practices			
2-1	Organizational detail	About us (page 7) Governance (page 86) About this report (page 88)	
2-2	Entities included in the organization's sustainability reporting	About this report (page 88)	
2-3	Reporting period, frequency and contact point	About this report (page 88)	Key point of contact: group.communications@ferrero.com
2-4	Restatements of information	About this report (pages 88-89)	
2-5	External assurance	Assurance letter (page 90)	
Activities and workers			
2-6	Activities, value chain, and other business relationships	About us (pages 7-8 and 10)	
2-7	Employees	Key data	
2-8	Workers who are not employees	Key data	
Governance			
2-9	Governance structure and composition	Governance (page 86-87)	
2-11	Chair of the highest governance body	Executive Chairman's statement (page 4)	
2-12	Role of the highest governance body in overseeing the management of impacts	Governance (page 86-87)	
2-13	Delegation of responsibility for managing impacts	Governance (page 86-87)	
2-14	Role of the highest governance body in sustainability reporting	The Sustainability report is prepared by the CSR & Sustainability Team with the support of experts of the relevant business function. The document, when finalised, is approved by the Executive Chairman and the external Audit Committee.	
2-16	Communication of critical concerns	Governance (page 87)	

GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Executive Chairman's statement and CEO's statement (pages 4-5)	
2-23	Policy commitments	How we source ingredients sustainably (page 39) Product quality and safety (page 60) Responsible communications, marketing and labelling (page 67) Diversity and inclusion (page 73) Human rights (page 78) Governance (page 87)	
2-24	Embedding policy commitments	See above list of pages where the information resides	
2-25	Processes to remediate negative impacts	Human Rights Report 2021	
2-26	Mechanisms for seeking advice and raising concerns	Governance (page 87)	
2-27	Compliance with laws and regulations	Ferrero has not encountered any instances of non-compliance with environmental and social laws during the year.	
2-28	Membership associations	Product design, packaging and the circular economy (pages 28-29 and 33) Cocoa (pages 40 and 42) Palm Oil (pages 50 and 53) Milk and eggs (page 54) Sugar (page 55) Other ingredients (page 56) Responsible communications, marketing and labelling (page 67) Human rights (page 78)	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Materiality (page 84 of the 2020 Sustainability Report)	
2-30	Collective bargaining agreements	Employee rights (page 75)	

GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
MATERIAL TOPICS			
Climate action			
3-3	Management approach	How we protect the environment (page 18) Climate action (pages 20-23)	
GRI 302: Energy (2016)			
302-1	Energy consumption within the organization	Key data	
302-3	Energy intensity	Climate action (page 23)	
302-4	Reduction of energy consumption	Climate action (page 23)	
GRI-305: Emissions (2016)			
305-1	Direct (scope 1) GHG emissions	Climate action (page 24) Key data	Biogenic emissions FY 18/19: 75,032.72 tCO ₂ e FY 19/20: 75,043.61 tCO ₂ e FY 20/21: 65,665.15 tCO ₂ e FY 21/22: 39,131.12 tCO ₂ e
305-2	Energy indirect (Scope 2) GHG emissions	Climate action (page 24) Key data	
305-3	Other indirect (Scope 3) GHG emissions	Climate action (page 24) Key data	Biogenic emissions for Scope 3 currently not available.
305-4	GHG emissions intensity	Climate action (page 22)	GHG Emissions intensity ratio (including Scope 1, 2and3) FY 18/19: 5.35 tCO ₂ e/ton prod. FY 19/20: 5.09 tCO ₂ e/ton prod. FY 20/21: 5.1 tCO ₂ e/ton prod. FY 21/22: 5.02 tCO ₂ e/ton prod.
305-5	Reduction of GHG emissions	Climate action (page 22)	
305-6	Emissions of ozone-depleting substances (ODS)	Key data	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		Ferrero does not produce other significant air emissions
Product design, packaging and the circular economy			
3-3	Management approach	How we protect the environment (page 18) Product design, packaging and the circular economy (pages 28-35)	

GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
GRI-301: Materials (2016)			
301-1	Materials used by weight or volume	Product design, packaging and the circular economy (page 35) Key data	
301-2	Recycled input materials used	Product design, packaging and the circular economy (pages 35) Key data	
Supplier engagement and transparency			
3-3	Management approach	How we source ingredients sustainably (pages 37-39) Cocoa (pages 40-44) Hazelnuts (pages 45-49) Palm oil (pages 50-53) Milk and eggs (page 54) Sugar (page 55) Other ingredients (page 56)	
GRI-204: Procurement practices (2016)			
204-1	Proportion of spending on local suppliers		The disclosure is not applicable due to the Purchasing structure of the Group.
GRI-308: Supplier Environmental Assessment (2016)			
308-1	New suppliers that were screened using environmental criteria	How we source ingredients sustainably (pages 37-39)	The percentage of new suppliers screened is not available yet
GRI-414: Supplier Social Assessment (2016)			
414-1	New suppliers that were screened using social criteria	How we source ingredients sustainably (pages 37-39)	The percentage of new suppliers screened is not available yet

GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
Human rights in supply chain			
103-2	Management approach	How we source ingredients sustainably (pages 37-39) Cocoa (pages 40-44) Hazelnuts (pages 45-49) Palm oil (pages 50-53) How we empower people (page 70) Employee rights (page 75) Human rights (page 78)	
GRI-402: Labor/Management relations (2016)			
402-1	Minimum notice periods regarding operational changes		The minimum notice period applied by the Group in the event of significant operational changes is in accordance with national or regional collective bargaining agreements; said notice period ranges from a minimum of 15 days to a maximum of 6 months.
GRI-408: Child Labor (2016)			
408-1	Operations and suppliers at significant risk for incidents of child labor	Cocoa (pages 40-44) Hazelnuts (pages 45-49) Palm oil (pages 50-53)	
GRI-409: Forced or Compulsory Labor (2016)			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Cocoa (pages 40-44) Hazelnuts (pages 45-49) Palm oil (pages 50-53)	
GRI-412: Human Rights Assessment (2016)			
412-1	Operations that have been subject to human rights reviews or impact assessments	Cocoa (pages 40-44) Hazelnuts (pages 45-49) Palm oil (pages 50-53) Human rights (page 78)	Due to complexity of our supply chains the total number and the percentage of operations are not available data yet.

GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
Biodiversity, deforestation prevention and sustainable agriculture			
3-3	Management approach	How we protect the environment (page 18) How we source ingredients sustainably (pages 37-39) Cocoa (pages 40-44) Palm Oil (pages 50-53)	See topic boundaries table under GRI 102-46 of this GRI Content Index.
GRI-304 Biodiversity (2016)			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Key data	
304-2	Significant impacts of activities, products and services on biodiversity	Cocoa (pages 40-44) Palm Oil (pages 50-53)	304-2b currently not available.
Nutrition, health and lifestyles and Reponsible communications, marketing and labelling*			
3-3	Management approach	How we promote responsible consumption (page 59) Nutrition, health and lifestyle (pages 64-66) Responsible communications, marketing and labelling (pages 67-68)	
GRI-417: Marketing and labelling (2016)			
417-3	Incidents of non-compliance concerning marketing communications	Responsible communications, marketing and labelling (pages 67-68)	
Diversity and inclusion			
3-3	Management approach	How we empower our people (page 70) Diversity and inclusion (pages 73-74)	
GRI-401: Employment (2016)			
401-1	New employee hires and employee turnover	Key data	
GRI-405: Diversity and equal opportunity (2016)			
405-1	Diversity of governance bodies and employees	Key data	

* As the topic specific disclosures set out by GRI relate to both topics, we have grouped them together.

GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
GRI-406: Non-Discrimination (2016)			
406-1	Incidents of discrimination and corrective actions taken		No incidents of discrimination have occurred in the reporting year

To facilitate the fruition of content, the GRI Content Index includes additional topic specific disclosures that are linked to the relevant topics identified in the 2020 materiality assessment.

Products and ingredients safety and quality

3-3	The management approach and its components	How we promote responsible consumption (page 59) Product quality and safety (page 60)	
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GRI-416: Customer health and safety (2016)

416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Product quality and safety (page 60)	
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Industrial and food waste

3-3	Management approach	How we protect the environment (page 18) Industrial and food waste (page 26)	
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GRI-306: Effluents and Waste (2016)

306-2	Waste by type and disposal method	Industrial and food waste (page 26) Key data	
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Water management

3-3	Management approach	How we protect the environment (page 18) Water management (page 24)	
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GRI-303: Water and Effluents (2018)

303-3	Water withdrawal	Water management (page 25) Key data	
303-4	Water discharge	Water management (page 25) Key data	

GRI Standards	Disclosure	Location	Direct Answers FY 2021/22
Employee occupational health and safety and wellbeing			
3-3	Management approach	How we empower our people (page 70) Health and safety and wellbeing (pages 76-77)	
GRI-403: Occupational health and safety (2018)			
403-1	Occupational health and safety management system	Health and safety and wellbeing (pages 76-77)	
403-2	Hazard identification, risk assessment and incident investigation	Health and safety and wellbeing (pages 76-77)	
403-4	Worker participation, consultation, and communication on occupational health and safety	Health and safety and wellbeing (pages 76-77)	
403-6	Promotion of worker health	Health and safety and wellbeing (pages 76-77)	
403-9	Work-related injuries	Health and safety and wellbeing (pages 76-77) Key data	
Employee satisfaction and development			
3-3	Management approach	How we empower our people (page 70) Engaging our people (pages 71-72)	
GRI-404: Training and development (2016)			
404-1	Average hours of training per year per employee	Engaging our people (pages 71-72)	
404-3	Percentage of employees receiving regular performance and career development reviews	Engaging our people (pages 71-72)	