



FERRERO

GRI CONTEXT INDEX

Ferrero Group
Sustainability Report 2019

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
GRI 101: Foundation (2016)			
GRI 102: General disclosures (2016)			
Organizational profile			
102-1	Name of the organization	Governance (page 18)	
102-2	Activities, brands, products, and services	About us (pages 8-9)	
102-3	Location of headquarters	Governance (page 18)	
102-4	Location of operations	About us (page 7)	
102-5	Ownership and legal form	Governance (page 18)	
102-6	Markets served	About us (page 7)	
102-7	Scale of the organization	About us (pages 7-8)	
102-8	Information on employees and other workers	Key data (page 85)	
102-9	Supply chain	About us (page 9) How we source ingredients sustainably for the better (pages 35-36)	
102-10	Significant changes to the organization and its supply chain	About this Report (page 94)	
102-11	Precautionary Principle or approach	How we protect the environment for the better (page 21) Climate change (pages 22-24)	
102-12	External initiatives	Manufacturing plants' compliance and certification (page 28) Packaging (page 32) Palm Oil (page 49) Products and ingredients' safety and quality (page 58) Responsible communications, marketing and labelling (pages 62-63) Human Rights (page 66)	
102-13	Membership of associations	Packaging (page 32) Cocoa (pages 37, 40-41) Palm Oil (pages 48-49) Sugar (page 52) Shea and Sal (page 54)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
Strategy			
102-14	Statement from senior decision-maker	Executive Chairman's statement (page 4) CEO statement (page 5)	
102-15	Key impacts, risks, and opportunities	Executive Chairman's statement (page 4) CEO statement (page 5) Materiality analysis (page 12) Our strategy (pages 14-16) Governance (pages 17-18)	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	Governance (page 18)	
Governance			
102-18	Governance structure	Governance (pages 17-18)	
Stakeholder engagement			
102-40	List of stakeholder groups	Our stakeholders (page 13)	
102-41	Collective bargaining agreements	Employee rights (page 71)	
102-42	Identifying and selecting stakeholders	Our stakeholders (page 13)	The stakeholders have been identified through an internal analysis.
102-43	Approach to stakeholder engagement	Our stakeholders (page 13) Protect the environment (page 21) Climate change (page 24) Energy (page 25) Water stewardship (page 26) Waste management in our manufacturing plants and warehouses (page 27) Packaging (page 32) How we source ingredients sustainably for the better (pages 35-36) Cocoa (pages 37-38, 41) Hazelnuts (pages 44- 47) Palm Oil (page 49) Responsible communications, marketing and labelling (page 63) How we empower people for the better (page 65) Human Rights (page 66) People engagement (page 67)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
102-44	Key topics and concerns raised	Materiality analysis (page 12)	
Reporting Practice			
102-45	Entities included in the consolidated financial statements	About this Report (page 94)	
102-46	Defining report content and topic Boundaries	Materiality analysis (page 12) Topic Boundaries (page 95) About this Report (page 94)	
102-47	List of material topics	Materiality analysis (page 12)	
102-48	Restatements of information	About our environmental data (page 96)	
102-49	Changes in reporting		There have been no significant changes from previous reporting periods with regards to the list of material topics and topic Boundaries
102-50	Reporting period	About this Report (page 94)	
102-51	Date of most recent report	About this Report (page 94)	
102-52	Reporting cycle	About this Report (page 94)	
102-53	Contact point for questions regarding the report	About this Report (page 94)	
102-54	Claims of reporting in accordance with the GRI Standards	About this Report (page 94)	
102-55	GRI content index	The GRI content index is available in the section "Sustainability Reports" of our website www.ferrerosustainability.com	
102-56	External assurance	Assurance statement (pages 97-98)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
Material topics			
Climate change and air quality			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we protect the environment for the better (page 21) Topic Boundaries (95)	
103-2	The management approach and its components	How we protect the environment for the better (page 21) Climate change (pages 22-24)	
103-3	Evaluation of the management approach	Climate change (pages 22-24)	
GRI-305: Emissions (2016)			
305-1	Direct (Scope 1) GHG emissions	Key data (page 79)	Biogenic emissions FY 17/18: 64,952.32 tCO ₂ e FY 18/19: 75,032.72 tCO ₂ e
305-2	Energy indirect (Scope 2) GHG emissions	Key data (page 79)	
305-3	Other indirect (Scope 3) GHG emissions	Key data (pages 79-80)	Biogenic emissions for Scope 3 currently not available.
305-4	GHG emissions intensity	Key data (page 79)	GHG Emissions intensity ratio FY 17/18: 5.42 tCO ₂ e/ton prod. FY 18/19: 5.35 tCO ₂ e/ton prod.
305-5	Reduction of GHG emissions	Climate change (page 23)	
305-6	Emissions of ozone-depleting substances (ODS)	Key data (page 81)	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		Ferrero doesn't produce other significant air emissions
GRI-307: Environmental Compliance (2016)			
307-1	Non-compliance with environmental laws and regulations		No significant cases of failure to comply with regulations and voluntary codes reported.

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
Products and ingredients safety and quality			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we promote responsible consumption for the better (page 56) Nutrition (page 60) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we promote responsible consumption for the better (page 56) Products and ingredients safety and quality (pages 57-59) Nutrition (page 60)"	
103-3	Evaluation of the management approach	Products and ingredients safety and quality (pages 57-59) Nutrition (page 60)	
GRI-416: Customer Health and Safety (2016)			
416-1	Assessment of the health and safety impacts of product and service categories	Products and ingredients safety and quality (pages 57-59) Nutrition (page 60)	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		No significant cases of failure to comply with regulations and voluntary codes reported.
FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	Our strategy (page 15) Products and ingredients safety and quality (page 58)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
Sustainable packaging			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we protect the environment for the better (page 21) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we protect the environment for the better (page 21) Packaging (pages 29-33)	
103-3	Evaluation of the management approach	Packaging (pages 29-33)	
GRI-301: Materials (2016)			
301-2	Recycled input materials used	Key data (page 81)	
Responsible Supply Chain			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we source ingredients sustainably for the better (pages 35-36) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we source ingredients sustainably for the better (pages 35-36) Cocoa (pages 37-41) Hazelnuts (page 42-47) Palm oil (pages 48-50) Milk and eggs (page 51) Sugar (pages 52-53) Shea and Sal (page 54)	
103-3	Evaluation of the management approach	How we source ingredients sustainably for the better (pages 35-36) Cocoa (pages 37-41) Hazelnuts (page 42-47) Palm oil (pages 48-50) Milk and eggs (page 51) Sugar (pages 52-53) Shea and Sal (page 54)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
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.
FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	Our strategy (page 15) How we source ingredients sustainably for the better (pages 35-36) Cocoa (page 38) Palm Oil (page 49) Milk and eggs (page 51) Sugar (page 52)	
GRI-308: Supplier Environmental Assessment (2016)			
308-1	New suppliers that were screened using environmental criteria	How we source ingredients sustainably for the better (page 36)	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 for the better (page 36)	The percentage of new suppliers screened is not available yet.
GRI-301: Materials (2016)			
301-1	Materials used by weight or volume	Key data (page 81)	
Business Ethics			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Governance (page 18) Topic Boundaries (page 95)	
103-2	The management approach and its components	Governance (page 18)	
103-3	Evaluation of the management approach	Governance (page 18) Manufacturing plants' compliance and certification (page 28) How we source ingredients sustainably for the better (page 36)	
GRI-205: Anti-Corruption (2016)			
205-3	Confirmed incidents of corruption and actions taken		No significant cases of failure to comply with regulations and voluntary codes reported.

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
GRI-206: Anti-Competitive Practices (2016)			
206-1	Legal actions for anticompetitive behavior, anti-trust, and monopoly practices		No significant cases of failure to comply with regulations and voluntary codes reported.
GRI-415: Public Policy (2016)			
415-1	Political contributions		Ferrero does not allow behaviors that offer, promise, ask or deliver an undue pecuniary benefit or otherwise, to public officials and/or officers and/ or members of their families and/ or commercial partners, with the intention to bribe, directly or indirectly. Ferrero does not allow contributions to political parties and/or candidates for public office.

Human Rights

GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we empower people for the better (page 65) How we source ingredients sustainably for the better (pages 35-36) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we source ingredients sustainably for the better (pages 35-36) Cocoa (pages 39,41) Hazelnuts (page 43-44, 47) Palm oil (pages 49-50) How we empower people for the better (page 65) Human rights (page 66) Employee rights (page 71)	
103-3	Evaluation of the management approach	Human rights (page 66) Employee rights (page 71)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
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 39, 41) Hazelnuts (pages 43-44, 47) Palm oil (pages 49, 50)	Our due diligence based approach comprises three steps: prioritisation, assessment and verification, and audit. The more complex supply chains are subject to an extended risk assessment.
GRI-409: Forced or Compulsory Labor (2016)			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Cocoa (pages 39, 41) Hazelnuts (pages 43-44, 47) Palm oil (pages 49, 50)	Our due diligence based approach comprises three steps: prioritisation, assessment and verification, and audit. The more complex supply chains are subject to an extended risk assessment.
GRI-412: Human Rights Assessment 2016			
412-1	Operations that have been subject to human rights reviews or impact assessments	Cocoa (pages 39, 41) Hazelnuts (pages 43-44, 47) Palm oil (pages 49, 50) Human Rights (page 66)	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, Notes and Omissions
Natural Capital Preservation and Biodiversity			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we protect the environment for the better (page 21) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we protect the environment for the better (page 21) Packaging (pages 29-33) Cocoa (page 41) Palm Oil (pages 48-50)	
103-3	Evaluation of the management approach	Cocoa (page 41) Palm Oil (pages 48-50) Key data (page 78)	
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 (page 78)	
304-2	Significant impacts of activities, products, and services on biodiversity	Cocoa (page 41) Palm Oil (pages 48-50)	304-2b currently not available.
Nutrition, Responsible Consumption and Marketing			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we promote responsible consumption for the better (page 56) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we promote responsible consumption for the better (page 56) Responsible communications, marketing and labelling (pages 62-63)	
103-3	Evaluation of the management approach	Responsible communications, marketing and labelling (pages 62-63)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
GRI-417: Marketing and Labeling (2016)			
417-2	Incidents of non-compliance concerning product and service information and labelling		One case reported in India in July 2019, closed in October 2019.
417-3	Incidents of non-compliance concerning marketing communications	Responsible communications, marketing and labelling (page 63)	
Diversity & Inclusion			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we empower people for the better (page 65) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we empower people for the better (page 65) Diversity & Inclusion (page 68)	
103-3	Evaluation of the management approach	Diversity & Inclusion (page 68)	
GRI-401: Employment (2016)			
401-1	New employee hires and employee turnover	Key data (pages 88-89)	
GRI-405: Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	Key data (page 86)	
GRI-406: Non-Discrimination (2016)			
406-1	Incidents of discrimination and corrective actions taken	GRI Content Index	No incidents of discrimination occurred in the reporting year

To facilitate the fruition of content the GRI Content Index includes three additional Topic Specific Disclosures that are linked with relevant topics identified in the 2019 materiality assessment.

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
Industrial and food waste			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we protect the environment for the better (page 21) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we protect the environment for the better (page 21) Water stewardship (page 26) Waste management in our manufacturing plants (page 27)	
103-3	Evaluation of the management approach	Water stewardship (page 26) Waste management in our manufacturing plants (page 27)	
GRI-306: Effluents and Waste (2016)			
306-1	306-1 Water discharge by quality and destination	Key data (page 80)	306-1 a.ii and a.iii currently not available.
306-2	306-2 Waste by type and disposal method	Key data (page 81)	
Water management			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we protect the environment for the better (page 21) Topic Boundaries (page 95)	
103-2	The management approach and its components	How we protect the environment for the better (page 21) Water stewardship (page 26)	
103-3	Evaluation of the management approach	Water stewardship (page 26)	
GRI-303: Water (2016)			
303-1	Water withdrawal by source	Key data (page 80)	

GRI Standards	Disclosure	Location	Direct Answers, Notes and Omissions
Employees occupational health and safety			
GRI-103: Management Approach (2016)			
103-1	Explanation of the material topic and its Boundary	Materiality analysis (page 12) How we empower people for the better (page 65) Topic Boundaries (page 95)	
103-2	The management approach and its components	Employee rights (page 71) Health and safety (page 72)	
103-3	Evaluation of the management approach	Employee rights (page 71) Health and safety (page 72)	
GRI-403: Occupational Health and Safety (2016)			
403-1	Workers' representation in formal joint management– worker health and safety committees	Employee rights (page 71) Health and safety (page 72)	
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Health and safety (72) Key data (page 83)	
403-3	Health and safety topics covered in formal agreements with trade unions	Employee rights (page 71)	