

# WEF Common Metrics Content Index 2021

From 2021, Orkla will report on responsibility and sustainability work based on the guidelines of the WEF Common Metrics. This is done in addition to reporting on the guidelines of the Global Reporting Initiative (GRI), see separate content index for reporting on GRI standards.

WEF Topic	Indicator	Page Orkla Annual Report 2021/other references	Comments	External verification
<b>Pillar 1 – Principles of governance</b>				
Governing purpose	Setting purpose	8-11, 43-44, 94-95		
Quality and governing body	Governance body composition	54, 56-58, 207, 361-383	Indicator partially covered. The annual report discloses number of each individual's other significant positions, commitments and gender, executive or non-executive members, independence and tenure of the governance body.	
Stakeholder engagement	Material issues impacting stakeholders	106-107, <a href="https://orkla.com/sustainability">Orkla.com/sustainability</a>		
Ethical behavior	Anti-corruption	204-205, 211	Indicator partially covered. Anti-corruption training is reported for the total amount of employees because current reporting procedures does not allow further breakdown.	
Ethical behavior	Protected ethics advice and reporting mechanisms	43-44, 204-205, 211		
Risk and opportunity oversight	Integrating risk and opportunity into business processes	33-34, 59-60, 97, 115, 118, 298-305 <a href="https://orkla.com/sustainability">Orkla.com/sustainability</a>		
Governing purpose	Purpose-led management ( <i>extended</i> )	8-9, 43-44, 100-102		
Quality of governing body	Progress against strategic milestones ( <i>extended</i> )	4-7, 91, 94, 100-102, 109, topic specific developments in the Sustainability Report 2021		
Quality of governing body	Remuneration ( <i>extended</i> )	46, 58, 61, 64-88, 248, 251-253		
Ethical behavior	Monetary losses from unethical behavior ( <i>extended</i> )	209, 211		
Risk and opportunity oversight	Economic, environmental, and societal topics in capital allocation framework ( <i>extended</i> )	43-44, 59, 293		
<b>Pillar 2 - Planet</b>				

Climate change	Greenhouse gas (GHG) emissions	127		
Climate change	TCFD implementation	114-115, <a href="https://www.orkla.com/sustainability">Orkla.com/sustainability</a>		
Nature loss	Land use and ecological sensitivity	124	Indicator partially covered. Plans for measuring and report on biodiversity disclosed in the annual report, however, specific data on KBA is not disclosed.	
Freshwater availability	Water consumption and withdrawal in water stressed areas	117-118, 128-129		
Climate change	Paris-aligned GHG emission targets ( <i>extended</i> )	114-115, 127		

### Pillar 3 – People

Dignity and equality	Diversity and inclusion (%)	207-208		
Dignity and equality	Pay equality (%)	195-198	Indicator partially covered. The annual report discloses pay ratio for the employee category women to men. Other breakdowns of employee categories are not possible due to current reporting procedures.	
Dignity and equality	Wage level (%)	208, 247		
Dignity and equality	Risk for incidents of child, forced or compulsory labor	104, 133, 135-136, 144, 145, 147, 149, 158, 192-193, 208		
Health and well-being	Health and safety (%)	200-203, 210	Indicator partially covered. The annual report does not disclose the number of hours worked due to insufficient input data.	
Skills for the future	Training provided (#, %)	208	Indicator partially covered. The annual report does not disclose average hours training per employee category. Such breakdown is not possible due to current reporting procedures.	
Dignity and equality	Discrimination and harassment incidents (#) and the total amount of monetary losses ( <i>extended</i> )	209		

Dignity and equality	Freedom of association and collective bargaining at risk (%) <i>(extended)</i>	135-136, 192		
Dignity and equality	Human rights review, grievance impact and modern slavery (#, %) <i>(extended)</i>	144-147, 158, 208, 211	Indicator partially covered. The annual report discloses total number and share of own companies assessed and the total number of suppliers assessed through audit or self-assessment. We also report on risk issues for key raw materials.	

**Pillar 4 – Prosperity**

Employment and wealth generation	Absolute number and rate of employment	207-208	Indicator partially covered. The annual report discloses number and rate of new employee hires and turnover per age group and gender. Breakdown on region is not possible due to current reporting procedures.	
Employment and wealth generation	Economic contribution	14, 15, 16, 17, 18, 206, 214, 239, 242-243, 247, 251-256,		
Employment and wealth generation	Financial investment contribution	239, 293-295, 313, 324-331, 353		
Innovation of better products and services	Total R&D expenses	276		
Community and social vitality	Total tax paid	262-265, 338		
Employment and wealth generation	Infrastructure investments and services supported <i>(extended)</i>	189-190, 206		
Employment and wealth generation	Significant indirect economic impacts <i>(extended)</i>	105, 206, 258, 265	Indicator partially covered through description of examples of indirect economic impacts	
Innovation of better products and services	Social value generated (%) <i>(extended)</i>	109		
Community and social vitality	Total Social Investment <i>(extended)</i>	206, 208		
Community and social vitality	Total tax paid by country for significant locations <i>(extended)</i>	265		