

GRI Content Index 2021

Orkla reports annually on responsibility and sustainability work based on the guidelines of the international reporting organization Global Reporting Initiative (GRI). The reporting takes place through Orkla's annual report and other information published on our website. For some GRI standards, we do not have the data basis to report on all the degradations specified in the standard. This is marked for the current standards. In 2021, Orkla will also report on WEF Common Metrics, which is presented in a separate content index.

GRI 102 – General Disclosures 2016

GRI Standard	Disclosure	Page/Link (Orkla Annual Report 2021)	External Assurance
102-1	Name of the organisation	11	Audited notes to the annual report
102-2	Activities, brands, products and services	12, 14-20, 51, 236-237, 273-275	Audited notes to the annual report
102-3	Location of headquarters	11	Audited notes to the annual report
102-4	Number of countries where the organisation has operations and name of countries	12, 13-20, 36-40, 386-391	
102-5	Ownership and legal form	12	Audited notes to the annual report
102-6	Markets served	11-12, 14-20, 35-40, 253-254	Audited notes to the annual report
102-7	Scale of the organisation	14-20, 45-46, 236-239	Audited notes to the annual report
102-8	Information on employees and other workers	45-46, 207-209, 242, 247	Audited notes to the annual report
102-9	Supply chain	133, 246	
102-10	Significant changes to the organisation and its supply chain	25-26, 229-232	Audited notes to the annual report
102-11	Precautionary Principle or approach	43-44	Report of the Board of Directors, audited
102-12	External initiatives	105	Report of the Board of Directors, audited
102-13	Membership of associations	107	
102-14	Statement from senior decision-maker	4-7	
102-15	Key impacts, risks and opportunities	33-34, 97, 100-102, 120, 114, 246 Orkla.com/sustainability	Report of the Board of Directors, audited
102-16	Values, principles, standards and norms of behaviour	11, 43-44, 51, 104	Report of the Board of Directors, audited
102-17	Mechanisms for advice and concerns about ethics	45	Report of the Board of Directors, audited
102-18	Governance structure	43-44, 46, 57-59	Report of the Board of Directors, audited
102-19	Delegating authority	51, 57-59	
102-20	Executive-level responsibility for economic, environmental and social topics	43-44 Orkla.com/sustainability	Report of the Board of Directors, audited

102-21	Consulting stakeholders on economic, environmental and social topics	44, 106-107	Report of the Board of Directors, audited
102-22	Composition of the highest governance body and its committees	46, 53-57, 361-372	
102-23	Chair of the highest governance body	54-57, 361	
102-24	Nominating and selecting the highest governance body	54-58	
102-25	Conflicts of interest	54-57	
102-26	Role of highest governance body in setting purpose, values and strategy	43-44, 57-58	
102-28	Evaluating the highest governance body's performance	59	
102-29	Identifying and managing economic, environmental and social impacts	43-44, 94-96	Report of the Board of Directors, audited
102-30	Effectiveness of risk management processes	33-34, 59-60	Report of the Board of Directors, audited
102-31	Review of economic, environmental and social topics	43-44, 108	Report of the Board of Directors, audited
102-32	Highest governance body's role in sustainability reporting	43	Report of the Board of Directors, audited
102-33	Communicating critical concerns	44, 191, 204	Report of the Board of Directors, audited
102-35	Remuneration policies	46, 58, 64-87, 248, 328-332	
102-36	Process for determining remuneration	46, 61, 328-332	
102-37	Stakeholders involvement in remuneration	46, 106-107, 191-192	
102-40	List of stakeholder groups	100	
102-41	Collective bargaining agreements	192, 384	
102-42	Identifying and selecting stakeholders	106-107	
102-43	Approach to stakeholder engagement	106-107	
102-44	Key topics and concerns raised	115, 117, 151, 155, 136, 166-167	
102-45	Entities included in the consolidated financial statements	386-391	
102-46	Defining report content and topic Boundaries	102, Orkla.com/sustainability	
102-47	List of material topics	98, Orkla.com/sustainability	
102-48	Restatement of information	108, chapter-specific tables https://www.orkla.com/sustainability	
102-49	Changes in reporting	108, chapter-specific tables https://www.orkla.com/sustainability/	
102-50	Reporting period	https://www.orkla.com/sustainability	
102-51	Date of most recent report	https://www.orkla.com/sustainability/	
102-52	Reporting cycle	https://www.orkla.com/sustainability/	

102-53	Contact point for questions regarding the report	https://www.orkla.com/sustainability	
102-54	Claims of reporting in accordance with the GRI standards	108, https://www.orkla.com/sustainability	
102-55	GRI content index	https://www.orkla.com/sustainability	
102-56	External Assurance	108, 130	

GRI 200-400 – Topic Disclosures 2016

Standard	Disclosure	Page/Link	Notes or reasons for omission	External Assurance	SDGs Reference
Nutrition & wellness					
GRI 103: Management Approach 2016	103 Management Approach	162, https://www.orkla.com/			SDG 3
Products for a healthier lifestyle					
GRI 103: Management Approach 2016	103 Management Approach	<u>162,</u> https://www.orkla.com/sustainability			SDG 3
Self-defined	Reduction in saturated fat resulting from reduction measures.	170			SDG 3
Self-defined	Share of revenues from products contributing to a healthier diet. (Orkla's definition)	109			SDG 3
Self-defined	Estimated share of revenues from vegetarian and vegan products.	109			
Self-defined	Estimated share of revenues from certified organic products.	109			
Self-defined	Volume of added sugar used for own production relative to revenues (kg/mill. NOK)	170			SDG 3
Self-defined	Reduction in the volume of added sugar achieved from reduction activities in the current year (kg and %)	163-170			SDG 3
Self-defined	Volume of added salt used for own production relative to revenues (kg/mill. NOK)	170			SDG 3
Self-defined	Reduction in the volume of added salt achieved from reduction activities in the current year (kg and %)	163-164, 170			SDG 3
Collaboration to improve public health					
GRI 103: Management Approach 2016	103 Management Approach	166, https://www.orkla.com/sustainability			SDG 3
Self-defined	Description of activities	158-159			SDG 3
Safe products					

GRI 103: Management Approach 2016	103 Management Approach	172-174, https://www.orkla.com/sustainability			
Food safety					
GRI 103: Management Approach 2016	103 Management Approach	175, https://www.orkla.com/sustainability			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	173-177			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	177-178, 179	Orkla reports the number of emergency cases related to incidents that pose a potential health hazard to consumers		
Self-defined	Percentage of production volume manufactured in compliance with the Orkla Foods Safety Standard	179			
Self-defined	Factories audited in compliance with the Orkla Food Safety Standard	179			
Self-defined	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognised food safety management system standards	179			
Self-defined	Risk assessment of suppliers: Number of self-assessments	179			
Self-defined	Risk assessment of suppliers: Number of assessments carried out by Orkla	179			
Self-defined	Risk assessment of suppliers: Number of food safety audits	179			
Self-defined	Participants in food safety training courses organised by Orkla	179			
Self-defined	Hours of training in food safety organised by Orkla's food safety team	179			
Self-defined	Participants in food safety training courses organised by Orkla's production units	179			
Self-defined	Hours of training in food safety organised by Orkla's production units	179			
Safe non-food products					
GRI 103: Management Approach 2016	103 Management Approach	175, https://www.orkla.com/sustainability			

GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	175-178			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	175-178	Orkla reports the number of emergency cases related to incidents that pose a potential health hazard to consumers		
Contingency for new safety risk issues					
GRI 103: Management Approach 2016	103 Management Approach	177-178, https://www.orkla.com/sustainability			
Self-defined	Description of activities	172-178			
Sustainable Sourcing					
GRI 103: Management Approach 2016	103 Management Approach	133, https://www.orkla.com/sustainability			SDG 2 SDG 8 SDG 12 SDG 14 SDG 15 SDG 17
Human rights due diligence					
GRI 103: Management Approach 2016	103 Management approach	135-136 https://www.orkla.com/sustainability			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	158			8.5, 8.7, 8.8
	414-2 Negative social impacts in the supply chain and actions taken	133, 135-153, 158	Applies to certified raw materials		2.4, 8.5, 8.8, 14.2, 14.4, 15.2, 15.3
Zero deforestation					
GRI 103: Management Approach 2016	103 Management Approach	137, https://www.orkla.com/sustainability			
Self-defined	Percentage of purchased volume of raw materials with risk of deforestation that have been verified in accordance with credible, internationally recognized responsible production standards	137, 144, 146, 159			
Sustainable raw materials					
GRI 103: Management Approach 2016	103 Management Approach	141, https://www.orkla.com/sustainability			SDG 2 SDG 8 SDG 12 SDG 14 SDG 15 SDG 17
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	158			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	158			12.4, 15.2
	308-2 Negative environmental impacts in the supply chain and actions taken	133-160			2.4, 8.4, 12.2, 14.2, 15.2, 15.3
Self-defined	Percentage of purchased volume which is verified as	159	Reporting limited to		2.4, 8.5, 8.8, 14.2, 14.4, 15.2, 15.3

	being in accordance with credible, internationally recognised responsible production standards, broken down by standard		certified raw materials		
Sustainable packaging					
GRI 103: Management Approach 2016	103 Management Approach	151-157, https://www.orkla.com/sustainability			SDG 8 SDG 12 SDG 13 SDG 14
GRI 301: Materials 2016	301-1 Materials used by weight or volume	160			12.2
	301-2 Recycled input materials used	160	Applies to packaging materials		12.2, 8.4
Self-defined	Share of total packaging that can be recycled.	152, 160			12.2, 8.4, 14.1
Animal welfare					
GRI 103: Management Approach 2016	103 Management Approach	139-140, https://www.orkla.com/sustainability			SDG 12 SDG 17
Self-defined	Description of activities	139-140			12.2
Environmental Engagement					
GRI 103: Management Approach 2016	103 Management Approach	112-113, https://www.orkla.com/sustainability			SDG 12 SDG 13 SDG 14
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	129			
Climate impact					
GRI 103: Management Approach 2016	103 Management Approach	114-116, 117-119, https://www.orkla.com/sustainability			SDG 13
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	33-34, 97, 112, 115, 118, 248 https://www.orkla.com/sustainability			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	127-129		Verified by EY March 2022	SDG 13
	305-2 Energy indirect (Scope 2) GHG emissions	127-129		Verified by EY March 2022	SDG 13
	305-3 Other indirect (Scope 3) GHG emissions	127-129		Verified by EY March 2022	SDG 13
	305-4 GHG emission intensity	128-129		Verified by EY March 2022	SDG 13
	305-6 Emissions of ozone-depleting substances (ODS)	128-129		Verified by EY March 2022	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	128-129		Verified by EY March 2022	
Nature and biological diversity					
GRI 103: Management Approach 2016	103 Management Approach	124, https://www.orkla.com/sustainability			
Environmentally targeted product development					

GRI 103: Management Approach 2016	103 Management Approach	120, https://www.orkla.com/sustainability			SDG 13 SDG 17
Self-defined	Routines and measures for product innovation related to the environment.	120-122			SDG 13 SDG 17
Efficient resource utilisation					
GRI 103: Management Approach 2016	103 Management Approach	114-115, 117-119, https://www.orkla.com/sustainability			SDG 12 SDG 13
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	128-129,		Verified by EY March 2022	SDG 12.2 SDG 13
	302-3 Energy intensity	128-129,		Verified by EY March 2022	SDG 12.2 SDG 13
GRI 303: Water and Effluents 2016	(MA) 303-3 Interactions with water as a shared resource	117-118, https://www.orkla.com/sustainability			SDG 14.1
	(MA) 303-4 Management of water discharge-related impacts	118, https://www.orkla.com/sustainability			SDG 14.1
	303-3 Water withdrawal	128-129		Verified by EY March 2022	SDG 12.1 SDG 13
	303-4 Water discharge	128-129		Verified by EY March 2022	SDG 14.1
Self-defined	Water recycled in own operations	128-129		Verified by EY March 2022	SDG 12.2 SDG 13
GRI 306: Effluents and Waste 2016	306-2 Waste by type and disposal method	128-129		Verified by EY March 2022	SDG 12.3 SDG 12.5 SDG 13
	306-3 Significant spills	128-129		Verified by EY March 2022	SDG 14.1
Circular processes					
GRI 103: Management Approach 2016	103 Management Approach	125, 151-156, https://www.orkla.com/sustainability			
Care for People & Society					
GRI 103: Management Approach 2016	103 Management Approach	181, https://www.orkla.com/sustainability			SDG 5 SDG 8
Responsible and inclusive employer					
GRI 103: Management Approach 2016	103 Management Approach	42-44, 181, 191-199, https://www.orkla.com/sustainability			SDG 5 SDG 8
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	192, 251-255		Audited notes to the annual report	SDG 8.5
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	206			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	208			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding	191	The companies' notice period varies		SDG 8.5

	operational changes		depending on national regulations and negotiated agreements		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	208	Existing reporting routines do not provide a basis for breaking down the figures per employee group		
	404-2 Programs for upgrading employee skills and transition assistance programs	42, 193	Existing reporting routines do not provide a basis for reporting on conversion support programs		
	404-3 Percentage of employees receiving regular performance and career development reviews	193, 209			SDG 8.8
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	207-209			SDG 5.5
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	194-199, 209			SDG 5.1 SDG 8.8
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	192			SDG 8.8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	133, 135-136, 144, 192			SDG 8.7
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	133, 135-136, 144-150, 192			SDG 8.7
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	135-136, 158-160, 192, 208-209	Existing reporting routines do not provide a basis for breaking down the figures per country		SDG 8.7
	412-2 Employee training on human rights policies or procedures	208			SDG 8
Occupational health and safety					
GRI 103: Management Approach 2016	103 Management approach	200-203, https://www.orkla.com/sustainability			SDG 8.8
GRI 403: Occupational Health and Safety 2016	(MA) 403-1 Occupational health and safety management system	200-203, https://www.orkla.com/sustainability			SDG 8.8
	(MA) 403-2 Hazard identification, risk assessment and	200-203, https://www.orkla.com/sustainability			SDG 8.8

	incident investigation (MA) 403-3 Occupational health services	202, https://www.orkla.com/sustainability			SDG 8.8
	(MA) 403-4 Worker participation, consultation and communication on occupational health and safety	200-203, https://www.orkla.com/sustainability			SDG 8.8
	(MA) 403-5 Worker training on occupational health and safety	200-203, https://www.orkla.com/sustainability			SDG 8.8
	(MA) 403-6 Promotion of worker health	200-203, https://www.orkla.com/sustainability			SDG 8.8
	403-8 Workers covered by an occupational health and safety management system	200			SDG 8.8
	403-9 Work-related injuries	200, 210	Orkla's reporting includes its own employees. Hired workers are covered by Orkla's EHS routines, but we have not yet established group-wide reporting routines for this.		SDG 8.8
	403-10 Work-related ill health	202, 210	Orkla's reporting includes its own employees. Hired workers are covered by Orkla's EHS routines, but we have not yet established group-wide reporting routines for this.		SDG 8.8

Integrity

GRI 103: Management Approach 2016	103 Management Approach	204, https://www.orkla.com/sustainability	MA covers: - GRI 205 - GRI 206 - GRI 418 - GRI 419		SDG 12
GRI 205: Anti-Corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	204-205	Existing reporting routines do not provide a basis for breaking down the training figures		
	205-3 Confirmed incidents of corruption and actions taken	204-205, 211			
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	211			

GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	211			
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	211			
GRI 415: Public Policy 2016	415-1 Political contributions	107, 206			
Local value creation					
GRI 103: Management Approach 2016	103 Management Approach	106-107, 188 https://www.orkla.com/sustainability	MA covers: - GRI 201 - GRI 203 - GRI 413		SDG 12 SDG 17
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	188, 206, 239, 241, 247, 262-265		Audited notes to the annual report	
	201-4 Financial support received from government	206	Orkla reports total figures on public subsidies for all countries		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	188-189, 206, 243			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	188-189	Due to insufficient data, we only provide a qualitative description of local community involvement		SDG 12
	413-2 Operations with significant actual and potential negative impacts on local communities	189-190			SDG 12
Promote healthy and Sustainable consumption					
GRI 103: Management Approach 2016	103 Management Approach	182-187, https://www.orkla.com/sustainability			SDG 12 SDG 13 SDG 14 SDG 15 SDG 17
Own defined	Implemented activities	182-187			SDG 12 SDG 13 SDG 14 SDG 15 SDG 17
GRI 417: Marketing and Labelling 2016	417-2 Incidents of non-compliance concerning product and service information and labelling	185-186, 206			
	417-3 Incidents of non-compliance concerning marketing communications	186, 206			