

GRI content index 2023

Orkla's sustainability reporting for 2023 has been prepared in accordance with the standards of the international reporting organization Global Reporting Initiative (GRI). The reporting takes place through Orkla's annual report 2023.

Statement of use	Orkla ASA has reported in accordance with the GRI Standards for the period 1 January 2023 to 31 December 2023.
GRI 1 used	GRI 1: Foundation 2021
GRI Sector Standard	Not applicable

GRI 2: General Disclosures 2021

Disclosure	Page reference Annual Report	Omission
2-1 Organizational details	5-19, 80	

2-2 Entities included in the organization's sustainability reporting	226, 23	
2-3 Reporting period, frequency and contact point	226, https://www.orkla.com/reporting-and-results/	
2-4 Restatements of information	23, chapter-specific tables, https://www.orkla.com/reporting-and-results/	
2-5 External assurance	315	
2-6 Activities, value chain and other business relationships	4, 5-19, 80-81, 86-88, 270, 273-278, 98	
2-7 Employees	96, 260-261, 264-265	Requirement omitted: Total number of non-guaranteed hours employees and full-time employees
		Reason: Information unavailable / incomplete

		Explanation: Insufficient data. We will await the requirements in ESRS.
2-8 Workers who are not employees	Data unavailable	Requirement omitted: Total number of workers who are not employees
		Reason: Information unavailable / incomplete
		Explanation: Insufficient data. We will await requirements in ESRS.
2-9 Governance structure and composition	36-37, 42-46, 207-209, 212	
2-10 Nomination and selection of the highest governance body	42-44	
2-11 Chair of the highest governance body	44-46, 207	
2-12 Role of the highest governance body in overseeing the management of impacts	45, 224-225	
2-13 Delegation of responsibility for managing impacts	40, 44-46, 225	

2-14 Role of the highest governance body in sustainability reporting	224-225	
2-15 Conflicts of interest	42-45	
2-16 Communication of critical concerns	294-295	
2-17 Collective knowledge of the highest governance body	225	
2-18 Evaluation of the performance of the highest governance body	46	
2-19 Remuneration policies	50-69, 99-100, 168-169	
2-20 Process to determine remuneration	52-55	
2-21 Annual total compensation ratio	264	
2-22 Statement on sustainable development strategy	4, 21, 215-216	
2-23 Policy commitments	36, 224-225, 229, 238, 241, 251, 253, 262, 266, 270, 292	
2-24 Embedding policy commitments	224-225, topic-specific management approach	

2-25 Processes to remediate negative impacts	221-224, 227, topic specific IRO	
2-26 Mechanisms for seeking advice and raising concerns	294-295	
2-27 Compliance with laws and regulations	292-293, 294, 295	
2-28 Membership associations	218, 287-288, 296, 299	
2-29 Approach to stakeholder engagement	218-219	
2-30 Collective bargaining agreements	262	

GRI 3: Material Topics 2021

Environmental Topics

GRI Standard/Other Source	Disclosure	Page reference Annual Report	Omission	SDG
Climate change				
GRI 3: Material Topics 2021	3-3 Management of material topics	229-232		SDG 13
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	34, 83, 221-224, 227, 229, 116, 117-127, 130		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	236		SDG 13
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	236		SDG 13

GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	236	Requirement omitted: Other indirect (Scope 3) GHG emissions categories and activities included in the calculation, Biogenic CO2 emissions in metric tons of CO2 equivalent	SDG 13
			Reason: Information unavailable / incomplete	
			Explanation: Insufficient data. We will await the requirements in ESRS.	
GRI 305: Emissions 2016	305-4 GHG emissions intensity	236		SDG 13
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	236		SDG 13
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	236		
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	236		
GRI 302: Energy 2021	302-1 Energy consumption within the organization	237		SDG 12, 13
GRI 302: Energy 2021	302-3 Energy intensity	237		SDG 12, 13
Biodiversity and ecosystems				
GRI 3: Material Topics 2021	3-3 Management of material topics	238		
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	240, 279		
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products, and services on biodiversity	238-240		
Resource use and circular economy				

GRI 3: Material Topics 2021	3-3 Management of material topics	244	SDG 12, 13
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	244-245, 247	SDG 12, 13
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	244-245, 247	SDG 12, 13
GRI 306: Waste 2020	306-3 Waste generated	247	SDG 12

GRI 306: Waste 2020	306-4 Waste diverted from disposal	244	SDG 12
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Requirement omitted:
Breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal onsite and offsite, Total waste diverted from disposal by preparation for reuse

Reason:
Information unavailable / incomplete

Explanation:

Insufficient data. We will await the requirements in ESRS.

GRI 301: Materials 2016	301-1 Materials used by weight or volume	248	SDG 12
GRI 301: Materials 2016	301-2 Recycled input materials used	248	SDG 8, 12
Self-defined	Share of total packaging materials that can be recycled	248	SDG 8, 12, 14

Water and marine resources

GRI 3: Material Topics 2021	3-3 Management of material topics	241	SDG 14
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	241-243	SDG 14
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	241-242	SDG 14

GRI 303: Water and Effluents 2018	303-3 Water withdrawal	243	<p>Requirement omitted: Breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by categories: Freshwater and Other water</p>	SDG 12, 13
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Reason:
 Information unavailable / incomplete

Explanation:
 Insufficient data. We will await the requirements in ESRS.

GRI 303: Water and Effluents 2018	303-4 Water discharge	243	<p>Requirement omitted: Breakdown of total water discharge to all areas in megaliters by categories: Freshwater and Other water, Breakdown of total water discharge to all areas with water stress in megaliters by categories: Freshwater and Other water</p>	SDG 14
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Reason:
Information
unavailable /
incomplete

Explanation:

Insufficient data.
We will await
requirements in
ESRS.

GRI 303: Water and Effluents 2018	303-5 Water consumption	243	SDG 12, 13
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Self-defined	Water recycled in own operations	243	SDG 12, 13
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Social topics

GRI Standard/Other Source	Disclosure	Page reference Annual Report	Omission	SDG
Working conditions				
GRI 3: Material Topics 2021	3-3 Management of material topics	262		SDG 5, 8
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	54, 101		SDG 8
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	264-265		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	269		
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	251, 271-272, 300		SDG 8
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	266		SDG 8
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	266-267		SDG 8

GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	266-267	SDG 8
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	266-267	SDG 8
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	266-267	SDG 8
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	267	SDG 8
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	266-267	SDG 8
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	267	SDG 8
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	266-267	SDG 8
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	266-267	SDG 8
Diversity, equity and inclusion			
GRI 3: Material Topics 2021	3-3 Management of material topics	253	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	260-261	SDG 5
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	295	SDG 5, 8
Training and skills development			
GRI 3: Material Topics 2021	3-3 Management of material topics	268	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	269	
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	268-269	
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	269	SDG 8
Human rights in supply chains			
GRI 3: Material Topics 2021	3-3 Management of material topics	270, 299	

GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers that were screened using social criteria	300	SDG 8
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	273-278, 300	SDG 2, 8, 14, 15
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	271, 273-278, 300	SDG 8
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	271, 273-278, 300	SDG 8
Communities rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	280	SDG 12, 17
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	280-282, 93-96, 112	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	280-282	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	280-282	SDG 12
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	280	SDG 12
Consumer health			
GRI 3: Material Topics 2021	3-3 Management of material topics	283	SDG 3
Self-defined	Reduction in salt consumption due to reduction activities compared to previous year	285-286	SDG 3
Self-defined	Consumption of salt (own production) per revenue	286	SDG 3
Self-defined	Reduction in saturated fat consumption due to reduction activities compared to previous year	285-286	SDG 3
Self-defined	Reduction in sugar consumption due to reduction activities compared to previous year	285-286	SDG 3
Self-defined	Consumption of sugar (own production) per revenue	286	SDG 3
Self-defined	Share of revenues from products contributing to a healthier diet. (Orkla's definition)	218, 285	SDG 3
Self-defined	Estimated share of revenues from vegetarian and vegan products	218	
Self-defined	Estimated share of revenues from certified organic products	218	

Self-defined (collaboration to improve consumer health)	Description of activities	284	SDG 3
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Responsible marketing and access to information

GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	288-289
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GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	288-289
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Governance topics

GRI Standard/Other Source	Disclosure	Page reference Annual Report	Omission	SDG
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Safe products (non-food)/Food Safety

GRI 3: Material Topics 2021	3-3 Management of material topics	283, 297
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GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of products and services	283, 297-298
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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	297-298
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Self-defined	Risk assessment of suppliers: Self- assessments	297-298
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Self-defined	Risk assessment of suppliers: Assessments carried out by Orkla	297-298
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Self-defined	Risk assessment of suppliers: Supplier audits	297-298
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Self-defined (emergency preparedness, food safety)	Description of activities	297
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Business ethics

GRI 3: Material Topics 2021	3-3 Management of material topics	292
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GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	293-294	
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	295	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	294-295	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	295	
Animal welfare			
GRI 3: Material Topics 2021	3-3 Management of material topics	301	SDG 12, 15
Self-defined	Description of activities	301	SDG 12, 15
Responsible sourcing			
GRI 3: Material Topics 2021	3-3 Management of material topics	270, 272-278, 299	SDG 2, 8, 12, 14, 15, 17
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	300	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	300	SDG 12, 15
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	300	SDG 2, 8, 12, 14, 15
Self-defined	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	279	SDG 2, 8, 14, 15
Political engagement and lobbying			
GRI 3: Material Topics 2021	3-3 Management of material topics	296	
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	282	

