

CORPORATE SOCIAL RESPONSIBILITY REPORT 2016



GRI Content Index

The following is a summary of the main contents of the Corporate Social Responsibility Report 2016, according to the scheme of “GRI Sustainability Reporting Standards” (2016) integrated with “Food Processing Sector Disclosures” (2014) and with reference to “OECD Guidelines for Multinationals Enterprises Principles” and ISO 26000. For each disclosure there are: the name of the disclosure, the page reference of the report (or link) and the reason for omission.

Submitting a report for one of the GRI Alignment Services is a signal to stakeholders that the reporting organization has made a good faith attempt to produce their report in a manner that is consistent with the GRI Standards. Reports that are properly aligned with GRI Standards are more transparent as the data included is more accessible and easier to use.

The Ferrero Group, for its 8th CSR Report, applied for the GRI Content Index Service that helps report preparers improve the accuracy and usability of the GRI Content Index and ensures its alignment with GRI Standards. The GRI Content Index is the central navigation tool that acts as the first point of reference for report users. This service confirms that the GRI Content Index is accurate, and that all included disclosures are included correctly in the report itself.

Universal Standards

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
GRI 102: GENERAL DISCLOSURES (2016)					
Organizational profile					
102-1	Name of the organization	24		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
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GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
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102-4	Location of operations	22-23; 206		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
102-5	Ownership and legal form	24		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
102-6	Markets served	22-23		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility

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102-8	Information on employees and other workers	88-89; 91-93		V. Employment and Industrial Relations	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
102-9	Supply chain	164-166; 170-172; 183; 187-188; 193; 195-197; 207-213; 218-219		IV. Human Rights	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
102-10	Significant changes to the organization and its supply chain	4; 24		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility

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102-11	Precautionary Principle or approach	30-31; 164-165; 214-217; 221-222		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
102-12	External initiatives	4; 30-31; 48-51; 52; 55-56; 66-70; 74-75; 166-168; 170-171; 183; 188-191; 208; 226; 234; 237-238		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
102-13	Membership of associations	28-29; 31; 52; 167; 168; 183; 189; 208		n.a.	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
Strategy					
102-14	Statement from senior decision-maker	9		n.a.	4.7 Respect for international norms of behaviour 6.2 Organizational governance 7.4.2 Setting the direction of an organization for social responsibility
102-15	Key impacts, risks, and opportunities	9; 12-13; 27; 39-40; 44-45; 64-65; 70-71; 125-129; 162; 164-166; 214-217; 222		n.a.	4.7 Respect for international norms of behaviour 6.2 Organizational governance 7.4.2 Setting the direction of an organization for social responsibility

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	30-31; 39; 44-45; 66-69; 164; 167-168; 181-184; 196-197; 210; 212-213; 222 https://www.ferrero.com/social-responsibility/code-of-ethics/a-renewed-commitment https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		n.a.	4.4 Ethical behaviour 6.6.3 Anti-corruption
Governance					
102-18	Governance structure	24-25		n.a.	6.2 Organizational governance 7.4.3 Building social responsibility into an organization's governance, systems and procedures 7.7.5 Improving performance
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102-40	List of stakeholder groups	17		n.a.	5.3 Stakeholder identification and engagement
102-41	Collective bargaining agreements	99		V. Employment and Industrial Relations	6.3.10 Fundamental principles and rights at work 6.4.1-6.4.2 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue 6.8.5 Employment retention and skills development 7.8 Voluntary initiatives for social responsibility
102-42	Identifying and selecting stakeholders	16-17		n.a.	5.3 Stakeholder identification and engagement

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
102-43	Approach to stakeholder engagement	17; 30-31; 104-105; 124; 136; 165-166; 170; 173-180; 181-182; 193-196		n.a.	5.3 Stakeholder identification and engagement
102-44	Key topics and concerns raised	17		VIII. Consumer interests	6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
Reporting Practice					
102-45	Entities included in the consolidated financial statements	4-5; 24		n.a.	5.2 Recognizing social responsibility 7.3.2 Determining relevance and significance of core subjects and issues to an organization 7.3.3 An organization's sphere of influence 7.3.4 Establishing priorities for addressing issues
102-46	Defining report content and topic Boundaries	14-17		n.a.	5.2 Recognizing social responsibility 7.3.2 Determining relevance and significance of core subjects and issues to an organization 7.3.3 An organization's sphere of influence 7.3.4 Establishing priorities for addressing issues
102-47	List of material topics	15-16		n.a.	5.2 Recognizing social responsibility 7.3.2 Determining relevance and significance of core subjects and issues to an organization 7.3.3 An organization's sphere of influence 7.3.4 Establishing priorities for addressing issues
102-48	Restatements of information	4, 239		n.a.	5.2 Recognizing social responsibility 7.3.2 Determining relevance and significance of core subjects and issues to an organization 7.3.3 An organization's sphere of influence 7.3.4 Establishing priorities for addressing issues

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102-49	Changes in reporting	14-16		n.a.	5.2 Recognizing social responsibility 7.3.2 Determining relevance and significance of core subjects and issues to an organization 7.3.3 An organization's sphere of influence 7.3.4 Establishing priorities for addressing issues
102-50	Reporting period	4		n.a.	7.5.3 Type of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility
102-51	Date of most recent report	5		n.a.	7.5.3 Type of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility
102-52	Reporting cycle	5		n.a.	7.5.3 Type of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility
102-53	Contact point for questions regarding the report	5		n.a.	7.5.3 Type of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility
102-54	Claims of reporting in accordance with the GRI Standards	4		n.a.	n.a.
102-55	GRI content index	249 The GRI content index is available in the section "Our CSR Reports" of our website www.ferrerocsr.com		n.a.	n.a.
102-56	External assurance	5; 260-261		n.a.	7.5.3 Type of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility

Topic-specific Standards

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
GRI 200: ECONOMIC SERIES (2016)					
Topic: Economic Performance					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		V. Employment and Industrial Relations XI. Taxation	6.5.5 Climate change mitigation and adaptation 6.8.1-6.8.2 Community involvement and development 6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment
103-2	The management approach and its components	26-27; 104-105; 204; 214-215		V. Employment and Industrial Relations XI. Taxation	6.5.5 Climate change mitigation and adaptation 6.8.1-6.8.2 Community involvement and development 6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment
103-3	Evaluation of the management approach	26-27; 104-105; 204; 214-215		V. Employment and Industrial Relations XI. Taxation	6.5.5 Climate change mitigation and adaptation 6.8.1-6.8.2 Community involvement and development 6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment
GRI-201: Economic Performance (2016)					
201-1	Direct economic value generated and distributed	26		V. Employment and Industrial Relations XI. Taxation	6.8.1-6.8.2 Community involvement and development 6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment
201-2	Financial implications and other risks and opportunities due to climate change	204; 214-215		V. Employment and Industrial Relations XI. Taxation	6.5.5 Climate change mitigation and adaptation
201-3	Defined benefit plan obligations and other retirement plans	105		V. Employment and Industrial Relations XI. Taxation	6.8.7 Wealth and income creation

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
201-4	Financial assistance received from government	27		V. Employment and Industrial Relations XI. Taxation	n.a.
Topic: Market Presence					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		n.a.	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation
103-2	The management approach and its components	99; 103		VI. Environment	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation
103-3	Evaluation of the management approach	99; 103		n.a.	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation

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GRI-202: Market Presence (2016)					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	99		n.a.	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development
202-2	Proportion of senior management hired from the local community	103		n.a.	6.4.3 Employment and employment relationships 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation
Additional Disclosure: Indirect Economic Impacts					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		n.a.	6.3.9 Economic, social and cultural rights 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment 8.6.6 Promoting social responsibility in the value chain

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-2	The management approach and its components	32; 57; 76-87; 126-129; 134-139; 148-149; 173-174; 181; 196-197; 200		VI. Environment	6.3.9 Economic, social and cultural rights 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment 8.6.6 Promoting social responsibility in the value chain
103-3	Evaluation of the management approach	32; 76-87; 126-129; 134-139; 148-149; 173-174; 181; 196-197; 200		n.a.	6.3.9 Economic, social and cultural rights 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment 8.6.6 Promoting social responsibility in the value chain
GRI-203: Indirect Economic Impacts (2016)					
203-1	Infrastructure investments and services supported	57; 76-86; 133-142; 146-149; 173-181; 196-200		n.a.	6.3.9 Economic, social and cultural rights 6.8.1-6.8.2 Community involvement and development 6.8.7 Wealth and income creation 6.8.9 Social investment

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203-2	Significant indirect economic impacts	32; 76-87; 129-133; 193-194		n.a.	6.3.9 Economic, social and cultural rights 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment retention and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment 8.6.6 Promoting social responsibility in the value chain
Topic: Procurement Practices					
GRI-103: Management Approach (2016)					
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103-2	The management approach and its components	12-13; 30-31; 44; 51; 71-73; 165-166; 183; 207; 211-213; 224-226 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		VI. Environment	6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 6.8.1-6.8.2 Community involvement and development 6.8.7 Wealth and income creation
103-3	Evaluation of the management approach	12-13; 30-31; 44; 51; 71-73; 165-166; 183; 207; 211-213; 224-226		n.a.	6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 6.8.1-6.8.2 Community involvement and development 6.8.7 Wealth and income creation

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GRI-204: Procurement Practices (2016)					
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FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy	12-13; 30-31; 44; 51; 71-73; 166-167; 212-213; 225; 226		n.a.	4.4 Ethical behaviour 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption
FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	12-13; 30; 51; 73; 166-167; 170; 183; 207; 211; 226		n.a.	4.4 Ethical behaviour 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption
Topic: Anti-Corruption					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption 6.6.6 Promoting social responsibility in the value chain
103-2	The management approach and its components	27 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption 6.6.6 Promoting social responsibility in the value chain
103-3	Evaluation of the management approach	27		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption 6.6.6 Promoting social responsibility in the value chain

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205-3	Confirmed incidents of corruption and actions taken	27		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti corruption
Topic: Anti-Competitive Practices					
GRI-103: Management Approach (2016)					
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103-2	The management approach and its components	27; 31		X. Competition	6.6.1-6.6.2 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights
103-3	Evaluation of the management approach	27; 31		X. Competition	6.6.1-6.6.2 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights
GRI-206: Anti-Competitive Practices (2016)					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	27; 31		X. Competition	6.6.1-6.6.2 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights

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GRI 300 - ENVIRONMENTAL SERIES (2016)					
Topic: Materials					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.7.5 Sustainable consumption
103-2	The management approach and its components	170-171; 183-184; 220-222; 224-225		VI. Environment	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.7.5 Sustainable consumption
103-3	Evaluation of the management approach	170-171; 183-184; 220-222; 224-225		VI. Environment	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.7.5 Sustainable consumption
GRI-301: Materials (2016)					
301-1	Materials used by weight or volume	23; 170; 183; 220; 224		VI. Environment	6.5.4 Sustainable resource use
301-2	Recycled input materials used	220; 224		VI. Environment	6.5.4 Sustainable resource use
301-3	Reclaimed products and their packaging materials	224-225		VI. Environment	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.7.5 Sustainable consumption
Additional Disclosure: Energy					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation
103-2	The management approach and its components	232-235; 237-238; 242		VI. Environment	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation
103-3	Evaluation of the management approach	232-235; 237-238; 242		VI. Environment	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation

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302-3	Energy intensity	232		VI. Environment	6.5.4 Sustainable resource use
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Topic: Water					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	6.5.4 Sustainable resource use
103-2	The management approach and its components	235-236		VI. Environment	6.5.4 Sustainable resource use
103-3	Evaluation of the management approach	235-236		VI. Environment	6.5.4 Sustainable resource use
GRI-303: Water (2016)					
303-1	Water withdrawal by source	235		VI. Environment	6.5.4 Sustainable resource use
303-2	Water sources significantly affected by withdrawal of water	236		VI. Environment	6.5.4 Sustainable resource use
303-3	Water recycled and reused	236		VI. Environment	6.5.4 Sustainable resource use
Topic: Biodiversity					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
103-2	The management approach and its components	191; 226; 247		VI. Environment	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
103-3	Evaluation of the management approach	191; 226; 247		VI. Environment	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
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	247		VI. Environment	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats

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304-2	Significant impacts of activities, products, and services on biodiversity	191; 226; 247		VI. Environment	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
Topic: Emissions					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation
103-2	The management approach and its components	216; 238-242		VI. Environment	6.3.6 Resolving grievances 6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation
103-3	Evaluation of the management approach	216; 238-242		VI. Environment	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation
GRI-305: Emissions (2016)					
305-1	Direct (Scope 1) GHG emissions	216; 238-239		VI. Environment	6.5.5 Climate change mitigation and adaptation
305-2	Energy indirect (Scope 2) GHG emissions	216; 238-239		VI. Environment	6.5.5 Climate change mitigation and adaptation
305-3	Other indirect (Scope 3) GHG emissions	216; 239; 242		VI. Environment	6.5.5 Climate change mitigation and adaptation
305-4	GHG emissions intensity	239		VI. Environment	6.5.5 Climate change mitigation and adaptation
305-5	Reduction of GHG emissions	216; 238-239; 242		VI. Environment	6.5.5 Climate change mitigation and adaptation
305-6	Emissions of ozone-depleting substances (ODS)	239		VI. Environment	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Ferrero doesn't produce other significant air emissions		VI. Environment	6.5.3 Prevention of pollution
Topic: Effluents and Waste					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats

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103-2	The management approach and its components	237; 243-244		VI. Environment	6.3.6 Resolving grievances 6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
103-3	Evaluation of the management approach	237; 243-244		VI. Environment	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
GRI-306: Effluents and Waste (2016)					
306-1	Water discharge by quality and destination	236		VI. Environment	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use
306-2	Waste by type and disposal method	244		VI. Environment	6.5.3 Prevention of pollution
306-3	Significant spills	244		VI. Environment	6.5.3 Prevention of pollution
Topic: Environmental Compliance					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	4.6 Respect for the rule of law
103-2	The management approach and its components	27		VI. Environment	4.6 Respect for the rule of law 6.3.6 Resolving grievances
103-3	Evaluation of the management approach	27		VI. Environment	4.6 Respect for the rule of law
GRI-307: Environmental Compliance (2016)					
307-1	Non-compliance with environmental laws and regulations	27		VI. Environment	4.6 Respect for the rule of law
Topic: Supplier Environmental Assessment					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-2	The management approach and its components	10-13; 30-31; 73; 162; 170-171; 183-184; 193-195; 198; 226-227 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		VI. Environment	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence
103-3	Evaluation of the management approach	10-13; 30-31; 73; 162; 170-171; 183-184; 193-195; 198; 226-227		VI. Environment	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence
GRI-308: Supplier Environmental Assessment (2016)					
308-1	New suppliers that were screened using environmental criteria	30-31; 73; 170-171; 183-185; 193; 195; 198-199; 226		VI. Environment	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence
308-2	Negative environmental impacts in the supply chain and actions taken	10-11; 12-13; 162		VI. Environment	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence
GRI 400: SOCIAL SERIES (2016)					
Topic: Employment					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation
103-2	The management approach and its components	93-97		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation
103-3	Evaluation of the management approach	93-97		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation
GRI-401: Employment (2016)					
401-1	New employee hires and employee turnover	93-95		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
401-3	Parental leave	95-97	Currently not available for all the countries in which the Group operates; in the coming years we will further develop our data collection process	V. Employment and Industrial Relations	6.4.4 Conditions of work and social protection
Topic: Labor Management Relations					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships 6.4.5 Social dialogue
103-2	The management approach and its components	104		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships 6.4.5 Social dialogue
103-3	Evaluation of the management approach	104		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships 6.4.5 Social dialogue
GRI-402: Labor-Management Relations (2016)					
402-1	Minimum notice periods regarding operational changes	104		V. Employment and Industrial Relations	6.4.3 Employment and employment relationships 6.4.5 Social dialogue
FP3	Percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country	104		V. Employment and Industrial Relations	6.4 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue
Topic: Occupational Health and Safety					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		V. Employment and Industrial Relations VI. Environment	6.4.6 Health and safety at work 6.8.8 Health
103-2	The management approach and its components	104-107; 109-111		V. Employment and Industrial Relations VI. Environment	6.4.6 Health and safety at work 6.8.8 Health
103-3	Evaluation of the management approach	104-107; 109-111		V. Employment and Industrial Relations VI. Environment	6.4.6 Health and safety at work 6.8.8 Health
GRI-403: Occupational Health and Safety (2016)					
403-1	Workers representation in formal joint management-worker health and safety committees	104		V. Employment and Industrial Relations VI. Environment	6.4.6 Health and safety at work

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	98; 106-108	Currently the injury rates of employees by gender, the injury rates of contractors and the data concerning the absenteeism are currently not available for all the countries in which the Group operates; in the coming years we will further develop our data collection process	V. Employment and Industrial Relations VI. Environment	6.4.6 Health and safety at work 6.8.8 Health
403-4	Health and safety topics covered in formal agreements with trade unions	104-105		V. Employment and Industrial Relations VI. Environment	6.4.6 Health and safety at work
Topic: Training and Education					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		V. Employment and Industrial Relations VI. Environment	6.4.7 Human development and training in the workplace 6.8.5 Employment retention and skills development
103-2	The management approach and its components	112-115; 117-119		V. Employment and Industrial Relations VI. Environment	6.4.7 Human development and training in the workplace 6.8.5 Employment retention and skills development
103-3	Evaluation of the management approach	112-115; 117-119		V. Employment and Industrial Relations VI. Environment	6.4.7 Human development and training in the workplace 6.8.5 Employment retention and skills development
GRI-404: Training and Education (2016)					
404-1	Average hours of training per year per employee	117		V. Employment and Industrial Relations VI. Environment	6.4.7 Human development and training in the workplace
404-2	Programs for upgrading employee skills and transition assistance programs	112-116		V. Employment and Industrial Relations VI. Environment	6.4.7 Human development and training in the workplace 6.8.5 Employment retention and skills development
404-3	Percentage of employees receiving regular performance and career development reviews	119		V. Employment and Industrial Relations VI. Environment	6.4.7 Human development and training in the workplace

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
Topic: Diversity and Equal Opportunity					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		V. Employment and Industrial Relations	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development
103-2	The management approach and its components	90-92; 99-102; 125		V. Employment and Industrial Relations	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development
103-3	Evaluation of the management approach	90-92; 99-102; 125		V. Employment and Industrial Relations	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
GRI-405: Diversity and Equal Opportunity (2016)					
405-1	Diversity of governance bodies and employees	90-92		V. Employment and Industrial Relations	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships
405-2	Ratio of basic salary and remuneration of women to men	100-101		V. Employment and Industrial Relations	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development
Topic: Non-Discrimination					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		n.a.	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships
103-2	The management approach and its components	27 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles https://www.ferrero.com/social-responsibility/code-of-ethics/a-renewed-commitment		VI. Environment	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships
103-3	Evaluation of the management approach	27		n.a.	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships

FERRERO'S CORPORATE SOCIAL RESPONSIBILITY

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
GRI-406: Non Discrimination (2016)					
406-1	Incidents of discrimination and corrective actions taken	27		IV. Human Rights V. Employment and Industrial Relations	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships
Topic: Freedom of Association and Collective Bargaining					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain
103-2	The management approach and its components	30-31; 71-73; 165-166 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles https://www.ferrero.com/social-responsibility/code-of-ethics/a-renewed-commitment		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-3	Evaluation of the management approach	30-31; 71-73; 165-166		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain
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	30-31; 71-73; 165-166		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain
Topic: Child Labor					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-2	The management approach and its components	30-31; 71-73; 165-166; 172; 175; 186; 190; 196; 200 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles https://www.ferrero.com/social-responsibility/code-of-ethics/a-renewed-commitment		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture
103-3	Evaluation of the management approach	30-31; 71-73; 165-166; 172; 175; 186; 190; 196; 200		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture
GRI-408: Child Labor (2016)					
408-1	Operations and suppliers at significant risk for incidents of child labor	30-31; 71-73; 165-166; 172; 175; 181; 186; 190; 196; 200		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
Topic: Forced or Compulsory Labor					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain
103-2	The management approach and its components	30-31; 71-73; 165-166; 172; 186; 190; 196 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles https://www.ferrero.com/social-responsibility/code-of-ethics/a-renewed-commitment		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain
103-3	Evaluation of the management approach	30-31; 71-73; 165-166; 172; 186; 190; 196		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain
GRI-409: Forced or Compulsory Labor (2016)					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	30-31; 71-73; 165-166; 172; 186; 190; 196		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
Additional Disclosure: Rights of Indigenous Peoples					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		IV. Human Rights	6.3.4 Human rights risk situation 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement
103-2	The management approach and its components	27		IV. Human Rights	6.3.4 Human rights risk situation 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement
103-3	Evaluation of the management approach	27		IV. Human Rights	6.3.4 Human rights risk situation 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement
GRI-411: Rights of Indigenous Peoples (2016)					
411-1	Incidents of violations involving rights of indigenous peoples	27		IV. Human Rights	6.3.4 Human rights risk situation 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
Topic: Human Rights Assessment					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		IV. Human Rights	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain
103-2	The management approach and its components	30-31; 71-72; 165-166; 170-171; 173-174; 183; 190; 198-199; 217-218		IV. Human Rights	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain
103-3	Evaluation of the management approach	30-31; 71-72; 165-166; 170-171; 173-174; 183; 190; 198-199; 217-218		IV. Human Rights	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain
GRI-412: Human Rights					
412-1	Operations that have been subject to human rights reviews or impact assessments	30-31; 71-73; 165-166; 173-174; 190; 198-199		IV. Human Rights	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	30-31; 71-73; 170-171; 183; 193-194; 198-199; 217-218		IV. Human Rights	6.3.3 Due diligence 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain
Topic: Local Communities					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.5.1-6.5.2 The environment 6.5.3 Prevention of pollution 6.8 Community involvement and development

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-2	The management approach and its components	30-31; 57; 126; 134-135; 139; 170-181; 193-194; 196 -201; 208; 216; 221		IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.5.1-6.5.2 The environment 6.5.3 Prevention of pollution 6.8 Community involvement and development
103-3	Evaluation of the management approach	30-31; 57; 126; 134-135; 139; 170-181; 193-194; 196 -201; 208; 216; 221		IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.5.1-6.5.2 The environment 6.5.3 Prevention of pollution 6.8 Community involvement and development
GRI-413: Local Communities (2016)					
413-1	Operations with local community engagement, impact assessments, and development programs	30-31; 57; 126; 134-135; 139; 170-181; 193-194; 196 -201; 208; 216; 221		IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.5.1-6.5.2 The environment 6.5.3 Prevention of pollution 6.8 Community involvement and development
413-2	Operations with significant actual and potential negative impacts on local communities	30-31; 57; 170; 172; 183; 187-188; 193-196; 202-203; 207-209; 216-219		IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.5.3 Prevention of pollution 6.8 Community involvement and development
Topic: Supplier Social Assessment					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-2	The management approach and its components	30-31; 71-73; 170-171; 183; 193-194; 198; 207 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence
103-3	Evaluation of the management approach	30-31; 71-73; 170-171; 183; 193-194; 198; 207		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence
GRI-414: Supplier Social Assessment (2016)					
414-1	New suppliers that were screened using social criteria	30-31; 71-73; 170-171; 183; 193-194; 198; 207		IV. Human Rights V. Employment and Industrial Relations	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence
414-2	Negative social impacts in the supply chain and actions taken	10-11; 30-31; 71-73; 170-171; 183; 193-194; 198; 207		V. Employment and Industrial Relations	6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
Additional Disclosure: Public Policy					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.4 Responsible political involvement
103-2	The management approach and its components	https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.4 Responsible political involvement
103-3	Evaluation of the management approach	https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.4 Responsible political involvement
GRI-415: Public Policy (2016)					
415-1	Political contributions	Ferrero does not allow behaviours 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		VII. Combating bribery, bribe solicitation and extortion	6.6.1-6.6.2 Fair operating practices 6.6.4 Responsible political involvement
Topic: Customer Health and Safety					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VI. Environment VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-2	The management approach and its components	27; 30; 39-40; 45-51; 62-70 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		VI. Environment VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health
103-3	Evaluation of the management approach	27; 30; 39-40; 45-51; 62-70		VI. Environment VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health
GRI-416: Customer Health and Safety (2016)					
416-1	Assessment of the health and safety impacts of product and service categories	30; 39-43; 45-51; 62-70		VI. Environment VIII. Consumer interests	6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	27; 73		VI. Environment VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health
FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	45-50		VI. Environment VIII. Consumer interests	6.7.4 Protecting consumers' health and safety
FP6	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars	39-40		VI. Environment VIII. Consumer interests	6.7.5 Sustainable consumption

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
FP7	Percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	Ferrero products contain fiber and micronutrients like vitamins and minerals, naturally present in the raw materials used, without artificial supplements		VI. Environment VIII. Consumer interests	6.7.5 Sustainable consumption
Topic: Marketing and Labeling					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness
103-2	The management approach and its components	27; 52-53; 55-56; 74-75		VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness
103-3	Evaluation of the management approach	27; 52-53; 55-56; 74-75		VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
GRI-417: Marketing and Labeling (2016)					
417-1	Requirements for product and service information and labeling	52; 55-56; 74-75		VIII. Consumer interests	6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness
417-2	Incidents of non-compliance concerning product and service information and labeling	27		VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness
417-3	Incidents of non-compliance concerning marketing communications	53-55		VIII. Consumer interests	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
Additional Disclosure: Customer Privacy					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VIII. Consumer interests	6.7.1-6.7.2 Consumer issues 6.7.7 Consumer data protection and privacy
103-2	The management approach and its components	27		VIII. Consumer interests	6.7.1-6.7.2 Consumer issues 6.7.7 Consumer data protection and privacy
103-3	Evaluation of the management approach	27		VIII. Consumer interests	6.7.1-6.7.2 Consumer issues 6.7.7 Consumer data protection and privacy
GRI-418: Customer Privacy (2016)					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	27		VIII. Consumer interests	6.7.1-6.7.2 Consumer issues 6.7.7 Consumer data protection and privacy

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
Topic: Socioeconomic Performance					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VIII. Consumer interests X. Competition XI. Taxation	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
103-2	The management approach and its components	27		VIII. Consumer interests X. Competition XI. Taxation	4.6 Respect for the rule of law 6.3.6 Resolving grievances 6.6.1-6.6.2 Fair operating practices 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution 6.8.1-6.8.2 Community involvement and development
103-3	Evaluation of the management approach	27		VIII. Consumer interests X. Competition XI. Taxation	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
GRI-419: Socioeconomic Compliance (2016)					
419-1	Non-compliance with laws and regulations in the social and economic area	27		VIII. Consumer interests X. Competition XI. Taxation	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
FOOD PROCESSING SECTOR DISCLOSURES					
Topic: Healthy and affordable food					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		VIII. Consumer interests X. Competition XI. Taxation	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
103-2	The management approach and its components	39-40; 57; 136-137		VIII. Consumer interests X. Competition XI. Taxation	4.6 Respect for the rule of law 6.3.6 Resolving grievances 6.6.1-6.6.2 Fair operating practices 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution 6.8.1-6.8.2 Community involvement and development

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
103-3	Evaluation of the management approach	39-40; 57; 136-137		VIII. Consumer interests X. Competition XI. Taxation	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
Topic: Animal welfare					
GRI-103: Management Approach (2016)					
103-1	Explanation of the material topic and its Boundary	14-16		n.a.	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
103-2	The management approach and its components	30-31; 38; 210 https://www.ferrero.com/social-responsibility/code-of-business-conduct/standards-and-principles		n.a.	4.6 Respect for the rule of law 6.3.6 Resolving grievances 6.6.1-6.6.2 Fair operating practices 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution 6.8.1-6.8.2 Community involvement and development
103-3	Evaluation of the management approach	30-31; 210-211		n.a.	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution
Animal welfare					
FP9	Percentage and total of animals raised and/or processed, by species and breed type		Not applicable, Ferrero doesn't raise, transport or process animals	n.a	4.4 Ethical behaviour 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption
FP10	Policies and practices, by species and breed type, related to physical alterations and the use of anaesthetic		Not applicable, Ferrero doesn't raise, transport or process animals	n.a	4.4 Ethical behaviour 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption
FP11	Percentage and total of animals raised and/ or processed, by species and breed type, per housing type		Not applicable, Ferrero doesn't raise, transport or process animals	n.a	4.4 Ethical behaviour 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption

GRI Standards	Disclosures	Page / Link	Notes / Reason for omissions	OECD Guidelines for Multinational Enterprises	ISO 26000 Core social responsibility subjects and themes
FP12	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type		Not applicable, Ferrero doesn't raise, transport or process animals	n.a	4.4 Ethical behaviour 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption
FP13	Total number of incidents of significant non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals		Not applicable, Ferrero doesn't raise, transport or process animals	n.a	4.4 Ethical behaviour 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption