

GRI Content Index 2018

GRI 102 – General Disclosures 2016

GRI Standard	Disclosure	Page/Link (Annual report)	Notes or reasons for omission	External Assurance
Organizational Profile				
102-1	Name of the organisation	6		Audited notes to the annual report
102-2	Activities, brands, products and services	7, 12-20, 46, 147, 173-176		Audited notes to the annual report
102-3	Location of headquarters	6		Audited notes to the annual report
102-4	Number of countries where the organisation has operations and name of countries	7, 259-265		
102-5	Ownership and legal form	6		Audited notes to the annual report
102-6	Markets served	6-7, 12-20, 31-32		Audited notes to the annual report
102-7	Scale of the organisation	12-20, 39, 43, 149, 215		Audited notes to the annual report
102-8	Information on employees and other workers	39, 127, 153		Audited notes to the annual report
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102-13	Membership of associations	https://www.orkla.com/sustainability/orklas-corporate-responsibility/dialogue-with-stakeholders/dialogue-with-organisations/		
Strategy				
102-14	Statement from senior decision-maker	4-5		
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102-20	Executive-level responsibility for economic,	37-38,		Report of the Board of

	environmental and social topics	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf		Directors, audited
102-21	Consulting stakeholders on economic, environmental and social topics			Report of the Board of Directors, audited
102-22	Composition of the highest governance body and its committees			
102-23	Chair of the highest governance body			
102-24	Nominating and selecting the highest governance body			
102-25	Conflicts of interest			
102-26	Role of highest governance body in setting purpose, values and strategy			
102-27	Collective knowledge of highest governance body			
102-28	Evaluating the highest governance body's performance			
102-29	Identifying and managing economic, environmental and social impacts			Report of the Board of Directors, audited
102-30	Effectiveness of risk management processes			Report of the Board of Directors, audited
102-31	Review of economic, environmental and social topics			Report of the Board of Directors, audited
102-32	Highest governance body's role in sustainability reporting			Report of the Board of Directors, audited
102-33	Communicating critical concerns			Report of the Board of Directors, audited
102-35	Remuneration policies			
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102-37	Stakeholders involvement in remuneration			
Stakeholder Engagement				
102-40	List of stakeholder groups	https://www.orkla.com/sustainability/orklas-corporate-responsibility/dialogue-with-stakeholders/		
102-41	Collective bargaining agreements			
102-42	Identifying and selecting stakeholders	https://www.orkla.com/sustainability/orklas-corporate-responsibility/dialogue-with-stakeholders/		
102-43	Approach to stakeholder engagement	https://www.orkla.com/sustainability/orklas-corporate-responsibility/dialogue-with-stakeholders/		
102-44	Key topics and concerns raised			
Reporting Practice				
102-45	Entities included in the consolidated financial statements			
102-46	Defining report content and topic Boundaries	https://www.orkla.com/sustainability/results-and-reporting/		
102-47	List of material topics	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf		
102-48	Restatement of information	https://www.orkla.com/sustainability/results-and-reporting/		
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102-50	Reporting period	https://www.orkla.com/sustainability/results-and-reporting/		

102-51	Date of most recent report	https://www.orkla.com/sustainability/results-and-reporting/		
102-52	Reporting cycle	https://www.orkla.com/sustainability/results-and-reporting/		
102-53	Contact point for questions regarding the report	https://www.orkla.com/sustainability/results-and-reporting/		
102-54	Claims of reporting in accordance with the GRI standards	https://www.orkla.com/sustainability/results-and-reporting/		
102-55	GRI content index	https://www.orkla.com/sustainability/results-and-reporting/the-gri-index/		
102-56	External Assurance			

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	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 3
Healthy Lifestyle Products (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 3
Self-defined	Reduction in saturated fat resulting from reduction measures.	68-71, 75			SDG 3
Self-defined	Share of revenues from products related to health consumption. (Orkla's definition)	62, 75			SDG 3
Self-defined	Estimated share of revenues from vegetarian and vegan products.	75			
Self-defined	Estimated share of revenues from organic products.	75			
Self-defined	Volume of added sugar used for own production relative to revenues (kg/mill. NOK)	75			SDG 3
Self-defined	Reduction in the volume of added sugar achieved from reduction activities in the current year (kg and %)	68-71, 75			SDG 3
Self-defined	Volume of added salt used for own production relative to revenues (kg/mill. NOK)	75			SDG 3
Self-defined	Reduction in the volume of added salt achieved from reduction activities in the current year (kg and %)	68-71, 75			SDG 3
Collaboration to Improve Public Health (Important)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 3

Self-defined	Description of activities				SDG 3
Safe Products					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			
Food Safety (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services				
GRI Food Processing Sector Disclosures 2010	G4-FP5 Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognised food safety management system standards				
Self-defined	Risk assessment of suppliers: Number of self-assessments				
Self-defined	Risk assessment of suppliers: Number of assessments carried out by Orkla				
Self-defined	Risk assessment of suppliers: Number of food safety audits				
Self-defined	Participants in food safety training courses organised by Orkla				
Self-defined	Hours of training in food safety organised by Orkla's food safety team				
Self-defined	Participants in food safety training courses organised by Orkla's production units				
Self-defined	Hours of training in food safety organised by Orkla's production units				
Safe Non-food Products (Important)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories				
	416-2 Incidents of non-compliance concerning the				

	health and safety impacts of products and services				
Contingency for New Safety Risk Issues (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			
Self-defined	Description of activities				
Sustainable Sourcing					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 2 SDG 8 SDG 12 SDG 14 SDG 15 SDG 17
Sustainable Raw Materials (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			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				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria				12.4, 15.2
	308-2 Negative environmental impacts in the supply chain and actions taken				2.4, 8.4, 12.2, 14.2, 15.2, 15.3
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria				8.5, 8.7, 8.8
	414-2 Negative social impacts in the supply chain and actions taken				8.4, 8.5, 8.7, 8.8
GRI Food Processing Sector Disclosures 2010	G4-FP1 Percentage of purchased volume from suppliers compliant with company's sourcing policy		Information unavailable		8.5, 8.8, 14.2, 14.4, 15.2, 15.3
GRI Food Processing Sector Disclosures 2010	G4-FP2 Percentage of purchased volume which is verified as being in accordance with credible, internationally recognised responsible production standards, broken down by standard				2.4, 8.5, 8.8, 14.2, 14.4, 15.2, 15.3
Sustainable Packaging (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 8 SDG 12 SDG 13 SDG 14
GRI 301: Materials 2016	301-1 Materials used by weight or volume				12.2
	301-2 Recycled input materials used		Packaging materials		12.2, 8.4
Self-defined	Share of total packaging that can be recycled.				12.2, 8.4, 14.1

Animal Welfare (Important)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 12 SDG 17
Self-defined	Description of activities				12.2
Environmental Engagement					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 12 SDG 13 SDG 14
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations				
Climate Impact (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 13
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions				SDG 13
	305-2 Energy indirect (Scope 2) GHG emissions				SDG 13
	305-3 Other indirect (Scope 3) GHG emissions				SDG 13
	305-4 GHG emission intensity				SDG 13
	305-6 Emissions of ozone-depleting substances (ODS)				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions				
Products with Environmental Benefits (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 13 SDG 17
Self-defined	Routines and measures for product innovation related to the environment.				SDG 13 SDG 17
Efficient Resource Utilisation (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 12 SDG 13
GRI 302: Energy 2016	302-1 Energy consumption within the organisation				SDG 12.2 SDG 13
	302-3 Energy intensity				SDG 12.2 SDG 13
GRI 303: Water and Effluents 2016	(MA) 303-1 Interactions with water as a shared resource	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 14.1
	(MA) 303-2 Management of water discharge-related impacts	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 14.1
	303-3 Water withdrawal				SDG 12.1 SDG 13
	303-4 Water discharge				SDG 14.1
Self-defined	Water recycled in own operations				SDG 12.2 SDG 13
GRI 306: Effluents and Waste 2016	306-2 Waste by type and disposal method				SDG 12.3 SDG 12.5 SDG 13

	306-3 Significant spills				SDG 14.1
Care for People & Society					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 5 SDG 8
Responsible Employer and Human Rights (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 5 SDG 8
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans				SDG 8.5
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes				SDG 8.5
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee				
	404-2 Programs for upgrading employee skills and transition assistance programs				
	404-3 Percentage of employees receiving regular performance and career development reviews				SDG 8.8
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees				SDG 5.5
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken				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				SDG 8.8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour				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				SDG 8.7
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments				SDG 8.7
	412-2 Employee training on human				SDG 8

	rights policies or procedures				
Occupational Health and Safety (Material)					
GRI 103: Management Approach 2016	103 Management approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 8.8
GRI 403: Occupational Health and Safety 2016	(MA) 403-1 Occupational health and safety management system				SDG 8.8
	(MA) 403-2 Hazard identification, risk assessment and incident investigation				SDG 8.8
	(MA) 403-3 Occupational health services				SDG 8.8
	(MA) 403-4 Worker participation, consultation and communication on occupational health and safety				SDG 8.8
	(MA) 403-5 Worker training on occupational health and safety				SDG 8.8
	(MA) 403-6 Promotion of worker health				SDG 8.8
	403-8 Workers covered by an occupational health and safety management system				SDG 8.8
	403-9 Work-related injuries				SDG 8.8
	403-10 Work-related ill health				SDG 8.8
Integrity (Material)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 12
GRI 205: Anti-Corruption 2016	205-2 Communication and training about anti-corruption policies and procedures				
	205-3 Confirmed incidents of corruption and actions taken				
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data				
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area				
Stakeholder Dialogue (Important)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 12 SDG 17

GRI 415: Public Policy 2016	415-1 Political contributions				
Society Engagement (Important)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 12 SDG 17
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed				
	201-4 Financial assistance received from government (se også sector supplement)				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs				SDG 12
	413-2 Operations with significant actual and potential negative impacts on local communities				SDG 12
Promote Healthy and Sustainable Consumption (Important)					
GRI 103: Management Approach 2016	103 Management Approach	https://corporate.prod.onewp.net/app/uploads/sites/4/2019/03/GRI-103-Management-approach.pdf			SDG 12 SDG 13 SDG 14 SDG 15 SDG 17
Own defined	Implemented activities				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				
	417-3 Incidents of non-compliance concerning marketing communications				