

GRI content index 2022

Orkla's sustainability reporting for 2022 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 and other information published on our website.

Statement of use	Orkla ASA has reported in accordance with the GRI Standards for the period 1 January 2022 to 31 December 2022.
GRI 1 used	GRI 1: Foundation 2021
GRI Sector Standard	Not applicable

GRI 2: General Disclosures 2021

Disclosure	Page reference Annual Report		Omission
	ENG	NOR	
2-1 Organizational details	12-19, 317, https://www.orkla.com/about-us/	12-19, 309, https://www.orkla.no/om-oss/	
2-2 Entities included in the organization's sustainability reporting	9, 344-348	9, 336-340	
2-3 Reporting period, frequency and contact point	9, https://www.orkla.com/reporting-and-results/	9, https://www.orkla.no/baer-ekraft/rapportering/	
2-4 Restatements of information	9, chapter-specific tables, https://www.orkla.com/reporting-and-results/	9, temaspesifikke tabeller, https://www.orkla.no/baer-ekraft/rapportering/	
2-5 External assurance	9, 170	9, 164	
2-6 Activities, value chain and other business relationships	12-19, 32, 34-39, 47-48, 111, 208, 234-239	12-19, 31, 33-37, 45-46, 107, 200, 226-231	
2-7 Employees	43, 144-145, 150, 164-165, 204	41, 139, 145, 158-159, 196	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	43, 144-145	41, 139	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	42, 44, 53-56, 320-330	40, 42, 50-53, 312-333	
2-10 Nomination and selection of the highest governance body	50-52	48-50	
2-11 Chair of the highest governance body	51-55, 320	49-53, 312	
2-12 Role of the highest governance body in overseeing the management of impacts	53-55, 96-97	50-51, 92-93	
2-13 Delegation of responsibility for managing impacts	47, 53-56	45, 50-53	
2-14 Role of the highest governance body in sustainability reporting	96-97	92-93	
2-15 Conflicts of interest	50-53	48-51	
2-16 Communication of critical concerns	97, 143, 152	93, 138, 146	
2-17 Collective knowledge of the highest governance body	97	93	
2-18 Evaluation of the performance of the highest governance body	56	53	
2-19 Remuneration policies	44, 55, 61-82, 210, 289-293	42, 51-53, 58-78, 202, 281-285	
2-20 Process to determine remuneration	44, 58, 61-82	42, 55, 58-78	
2-21 Annual total compensation ratio	166	160	
2-22 Statement on sustainable development strategy	4-6	4-6	
2-23 Policy commitments	42, 96, 142-143, 145-146, https://www.orkla.com/sustainability/	40, 92, 136-138, 140, https://www.orkla.no/baer-ekraft/	
2-24 Embedding policy commitments	96-97, topic-specific management approach	92-93, temaspesifikke tilnærminger	
2-25 Processes to remediate negative impacts	94, 97, 107-108, 113, 133, 136,	90, 93, 109, 103-104, 128, 130-131,	
2-26 Mechanisms for seeking advice and raising concerns	97	93	
2-27 Compliance with laws and regulations	142, 144, 146, 168	136-139, 141, 162	
2-28 Membership associations	98, 99, 114, 129, 139-140	94, 95, 110, 125, 134-135	

2-29 Approach to stakeholder engagement	99-100	95-96
2-30 Collective bargaining agreements	113, 146	109, 141

GRI 3: Material Topics 2021

GRI Standard/Other Source	Disclosure	Page reference Annual Report		Omission	SDGs Reference
		ENG	NOR		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	92	88		
GRI 3: Material Topics 2021	3-2 List of material topics	93	89		

Nutrition & Wellness

GRI Standard/Other Source	Disclosure	Page reference Annual Report		Omission	SDGs Reference
		ENG	NOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	125	121		SDG 3
Products for a healthier lifestyle					
GRI 3: Material Topics 2021	3-3 Management of material topics	125	121		SDG 3
Self-defined	Reduction in salt consumption due to reduction activities compared to previous year	126-127, 161	122-123, 155		SDG 3
Self-defined	Consumption of salt (own production) per revenue	161	155		SDG 3
Self-defined	Reduction in saturated fat consumption due to reduction activities compared to previous year	126-127, 161	122-123		SDG 3
Self-defined	Reduction in sugar consumption due to reduction activities compared to previous year	126-127, 161	122-123		SDG 3
Self-defined	Consumption of sugar (own production) per revenue	161	155		SDG 3
Self-defined	Share of revenues from products contributing to a healthier diet. (Orkla's definition)	126, 153	122, 147		SDG 3

Self-defined	Estimated share of revenues from vegetarian and vegan products	153	147	
Self-defined	Estimated share of revenues from certified organic products	153	147	
Collaboration to improve public health				
GRI 3: Material Topics 2021	3-3 Management of material topics	129	125	SDG 3
Self-defined	Description of activities	158-159	152-153	SDG 3

Safe Products

GRI Standard/Other Source	Disclosure	Page reference Annual Report		Omission	SDGs Reference
		ENG	NOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	133-134	128-129		
Food Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	134-135	129-130		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of products and services	134-135, 136	129-130, 131		
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	136, 162	131, 156		
Self-defined	Risk assessment of suppliers: Self-assessments	162	156		
Self-defined	Risk assessment of suppliers: Assessments carried out by Orkla	162	156		
Self-defined	Risk assessment of suppliers: Supplier audits	162	156		
Self-defined	Participants in courses run by Orkla's Food safety team	162	156		
Self-defined	Extent of courses run by Orkla's Food Safety Team	162	156		
Self-defined	Participants in courses run by Orkla factories	162	156		
Self-defined	Extent of courses run by Orkla factories	162	156		

Safe non-food products				
GRI 3: Material Topics 2021	3-3 Management of material topics	135	130	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of products and services	135-136	130-131	
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	135-136	130-131	
Emergency preparedness				
GRI 3: Material Topics 2021	3-3 Management of material topics	136	131	
Self-defined	Description of activities	133-136, 162	128-131, 156	

Sustainable Sourcing

GRI Standard/Other Source	Disclosure	Page reference Annual Report		Omission	SDGs Reference
		ENG	NOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	111-112	107-108		SDG 2, 8, 12, 14, 15, 17
Human rights in supply chains					
GRI 3: Material Topics 2021	3-3 Management of material topics	113	109		
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers that were screened using social criteria	158	152		SDG 8
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	113-121	109-117		SDG 2, 8, 14, 15
Zero deforestation					
GRI 3: Material Topics 2021	3-3 Management of material topics	113-114	109-110		
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	113-114, 116-119, 159	109-110, 112-115, 153		

Animal welfare				
GRI 3: Material Topics 2021	3-3 Management of material topics	114	110	SDG 12, 17
Self-defined	Description of activities	114	110	SDG 12
Sustainable raw materials				
GRI 3: Material Topics 2021	3-3 Management of material topics	114-115	110-111	SDG 2, 8, 12, 14, 15, 17
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	158	152	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	158	152	SDG 12, 15
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	111-123	107-119	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	90	86	SDG 2, 8, 14, 15
Sustainable agriculture				
GRI 3: Material Topics 2021	3-3 Management of material topics	104-105, 114-115	100-101, 109-111	
Self-defined	Description of activities	116-119	112-115	
Sustainable fishing				
GRI 3: Material Topics 2021	3-3 Management of material topics	119-120	115-116	SDG 14
Self-defined	Description of activities	119-120	115-116	SDG 14
Sustainable packaging				
GRI 3: Material Topics 2021	3-3 Management of material topics	90	86	SDG 8, 12, 13, 14
GRI 301: Materials 2016	301-1 Materials used by weight or volume	160	154	SDG 12
GRI 301: Materials 2016	301-2 Recycled input materials used	160	154	SDG 8, 12
Self-defined	Share of total packaging materials that can be recycled	160	154	SDG 8, 12, 14

Environmental Engagement

GRI Standard/Other Source	Disclosure	Page reference Annual Report		Omission	SDGs Reference
		ENG	NOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	102-103	98-99		SDG 12, 13, 14
Reduction of greenhouse gas emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	102-104, 105, 108	98-100, 101, 103-104		SDG 13
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	32-33, 94-95, 102, 208, 210, 232-233, 234-239, 242, https://www.orkla.com/sustainability/	31-32, 90-91, 98, 200, 202, 224-225, 226-231, 234, https://www.orkla.no/baerekraft/		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	154	148		SDG 13
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	154	148		SDG 13
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	154	148	Requirement omitted: Other indirect (Scope 3) GHG emissions categories and activities included in the calculation, Biogenic CO2 emissions in metric tons of CO2 equivalent Reason: Information unavailable / incomplete Explanation: Insufficient data. We will await the requirements in ESRS.	SDG 13
GRI 305: Emissions 2016	305-4 GHG emissions intensity	154	148		SDG 13
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	154	148		SDG 13
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	154	148		
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	154	148		

Nature and biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	104-105	100-101		
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products, and services on biodiversity	104-105	100-101		
Environmentally targeted product development					
GRI 3: Material Topics 2021	3-3 Management of material topics	108	103-104		SDG 13, 17
Self-defined	Routines and measures for product innovation related to the environment	108-109	103-105		SDG 13, 17
Resource management					
GRI 3: Material Topics 2021	3-3 Management of material topics	103, 105	98-99, 101		SDG 12, 13
GRI 302: Energy 2021	302-1 Energy consumption within the organization	155	149		SDG 12, 13
GRI 302: Energy 2021	302-3 Energy intensity	155	149		SDG 12, 13
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	105-107	101-103		SDG 14
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	105-107	101-103		SDG 14
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	156	150	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 Reason: Information unavailable / incomplete Explanation: Insufficient data. We will await the requirements in ESRS.	SDG 12, 13

GRI 303: Water and Effluents 2018	303-4 Water discharge	156	150	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 Reason: Information unavailable / incomplete Explanation: Insufficient data. We will await requirements in ESRS.	SDG 14
GRI 303: Water and Effluents 2018	303-5 Water consumption	156	150		SDG 12, 13
Self-defined	Water recycled in own operations	156	150		SDG 12, 13
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	107	103		SDG 12, 13
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	107	103		SDG 12, 13
GRI 306: Waste 2020	306-3 Waste generated	157	151		SDG 12
GRI 306: Waste 2020	306-4 Waste diverted from disposal	157	151	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.	SDG 12

GRI 306: Waste 2020	306-5 Waste directed to disposal	157	151	Requirement omitted: Breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal onsite and offsite, Total waste directed to disposal by incineration (without energy recovery)	SDG 12
				Reason: Information unavailable / incomplete	
				Explanation: Insufficient data. We will await the requirements in ESRS.	

Care for People & Society

GRI Standard/Other Source	Disclosure	Page reference Annual Report		Omission	SDGs Reference
		ENG	NOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	138	133		SDG 5, 8
Responsible, inclusive employer					
GRI 3: Material Topics 2021	3-3 Management of material topics	41-42, 138, 144-152	39-40, 133, 139-146		SDG 5, 8
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	146, 213-215	141, 205-207		SDG 8
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	165	159		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	166	160		
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	145	140		SDG 8
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	167	161		
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	41, 147	39, 141-142		
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	147, 167	142, 161		SDG 8

GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	164-165	158-159	SDG 5
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	148, 165	142-143, 159	SDG 5, 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	113, 146	109, 141	SDG 8
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	113, 116, 146	109, 112, 141	SDG 8
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	113, 119, 121, 146	109, 115, 117, 141	SDG 8
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	150-152	145-146	SDG 8
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	150-152	145-146	SDG 8
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	150-152	145-146	SDG 8
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	151-152	145-146	SDG 8
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation, and communication on occupational health and safety	150-152	145-146	SDG 8
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	151	145	SDG 8
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	151-152	146	SDG 8
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	150	145	SDG 8
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	151, 169	145-146, 163	SDG 8
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	151-152, 169	145-146, 163	SDG 8

Integrity				
GRI 3: Material Topics 2021	3-3 Management of material topics	142	136	SDG 12
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	144	138-139	
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	168	162	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	168	162	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	168	162	
GRI 415: Public Policy 2016	415-1 Political contributions	100, 163	96, 157	
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	142-143, 168	137, 162	
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	142-143, 168	137, 168	
Local value creation				
GRI 3: Material Topics 2021	3-3 Management of material topics	99-100, 139	95-96, 134	SDG 12, 17
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	139, 163, 201, 203, 209, 223-226	134, 157, 193, 195, 201, 215-218	
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	163	157	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	139-140, 163, 205	134-135, 157, 197	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	139-141	134-136	SDG 12
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	140-141	135-136	SDG 12