

GRI Indikatoren

Im Folgenden eine Zusammenfassung wichtiger Indikatoren aus dem CSR Bericht 2013 gemäß der „Sustainability Reporting Guidelines“ (Version 3.1, 2011) und des „Food Processing Sector Supplement (FPSS)“ mit Bezugnahme auf die „OECD Guidelines for Multinationals Enterprises Principles“ und ISO 26000. Die Tabelle gibt für jeden Indikator Folgendes an: eine Zusammenfassung des Inhalts, die entsprechende Stelle im Bericht sowie den Grad der Erfassung:

T = Total; **P** = Partiell; **NC** = Nicht bedeckt; **NA** = Nicht anwendbar (unter Berücksichtigung der Art der Aktivität oder des Unternehmensstandortes).

GRI-G3.1 & FPSS Disclosure on Management Approach (DMA) or Performance Indicators		OECD Guidelines for Multinational Enterprises Principles	ISO 26000 Core Social Responsibility Subjects & Themes	Level of coverage GRI-G3.1 & FPSS	REFERENCE
PROFILE					
1. Strategy and Analysis					
1.1	Statement from the most senior decision maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy	n.a	6.2 Organizational governance	T	8-9
1.2	Description of key impacts, risks, and opportunities	n.a	6.2 Organizational governance	T	8-9; 66-69; 94-97; 102-103; 142-143; 164-165; 172-178; 223; 235
2. Organizational Profile					
2.1	Name of the organization	n.a	n.a.	T	96-97
2.2	Primary brands, products, and/or services	n.a	n.a.	T	90-91; 204
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures	n.a	6.2 Organizational governance	T	92-93; 96-97
2.4	Location of organization's headquarters	n.a	n.a.	T	96
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	n.a	n.a.	T	92-93
2.6	Nature of ownership and legal form	n.a	n.a.	T	96-97
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/ beneficiaries)	n.a	n.a.	T	92-93; 204-205; 219; 233
2.8	Scale of the reporting organization (number of employees; number of operations; net sale)	n.a	n.a.	T	90; 92-93; 114-117; 216; 230
2.9	Significant changes during the reporting period regarding size, structure, or ownership	n.a	n.a.	T	5; 92-93; 96-97
2.10	Awards received in the reporting period	n.a	n.a.	T	106-111
3. Report Parameters					
Report Profile					
3.1	Reporting period (e.g., fiscal/calendar year) for information provided	n.a	n.a.	T	5
3.2	Date of most recent previous report (if any)	n.a	n.a.	T	5
3.3	Reporting cycle (annual, biennial, etc.)	n.a	n.a.	T	5
3.4	Contact point for questions regarding the report or its contents	n.a	n.a.	T	5
Report Scope and Boundary					
3.5	Process for defining report content	n.a	n.a.	T	5
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance	n.a	n.a.	T	5
3.7	State any specific limitations on the scope or boundary of the report. If boundary and scope do not address the full range of material economic, environmental, and social impacts of the organization, state the strategy and projected timeline for providing complete coverage	n.a	n.a.	T	5; 116; 128; 135-136; 172-175; 200-201

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3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations	n.a	n.a.	T	5
3.9 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols	n.a	n.a.	T	44-45; 84; 121; 128; 191; 194-195; 200
3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/ periods, nature of business, measurement methods)	n.a	n.a.	T	90; 189; 191
3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	n.a	n.a.	T	5; 114; 116
GRI content index				
3.12 Table identifying the location of the Standard Disclosures in the report	n.a	n.a.	T	256-264
Assurance				
3.13 Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s)	n.a	7.5.3 Verification	T	5; 266-267
4. Governance, Commitment, Engagement				
Governance				
4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight	n.a	6.2 Organizational governance	T	96
4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement)	n.a	6.2 Organizational governance	T	96
4.3 For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members. State how the organization defines 'independent' and 'non-executive'. This element applies only for organizations that have unitary board structures. See the glossary for a definition of 'independent'.	n.a	6.2 Organizational governance	T	96
4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	n.a	6.2 Organizational governance	T	96-97
4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance)	n.a	6.2 Organizational governance	T	96
4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided	n.a	6.2 Organizational governance	T	96-97
4.7 Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity	n.a	6.2 Organizational governance	T	96
4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation	n.a	6.2 Organizational governance	T	12-13; 16-19; 22; 30-32; 38-43; 52; 62-63; 66; 68; 78-81; 98-99; 104-105; 142; 145-150; 172-173; 205-210; 216-217 www.ferrero.com/social-responsibility/code-business-conduct www.ferrero.com/code-of-ethics/reliability-trust/
4.9 Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles	n.a	6.2 Organizational governance	T	96-97; 98-99; 104-105; 142; 172-173

GRI-G3.1 & FPSS Disclosure on Management Approach (DMA) or Performance Indicators		OECD Guidelines for Multinational Enterprises Principles	ISO 26000 Core Social Responsibility Subjects & Themes	Level of coverage GRI-G3.1 & FPSS	REFERENCE
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance	n.a	6.2 Organizational governance	T	96
Commitments to external initiatives					
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization	n.a	6.2 Organizational governance	T	20-21; 104-105; 172-173; 176-178
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses	n.a	6.2 Organizational governance	T	5; 19; 22-23; 32-33; 38-41; 105-111; 142; 244-245 www.ferrero.com/social-responsibility/code-business-conduct
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization has positions in governance bodies; participates in projects or committees; provides substantive funding beyond routine membership dues; or views membership as strategic	n.a	6.2 Organizational governance	T	101-102
Stakeholder Engagement					
4.14	List of stakeholder groups engaged by the organization	n.a	6.2 Organizational governance	T	98
4.15	Basis for identification and selection of stakeholders with whom to engage	n.a	6.2 Organizational governance	T	98-99
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	n.a	6.2 Organizational governance	T	82; 85-86; 98-99; 104-105; 123-124; 143; 152; 154-155; 163; 175; 223-224; 236; 243-245
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting	n.a	6.2 Organizational governance	T	16-19; 22-23; 32-33; 98-99; 104-105; 142-143; 172-173
SOURCING PERFORMANCE INDICATORS					
DMA SC	Management and verification policies and system	n.a		T	8-9; 16; 18-19; 22-25; 36-39; 69-70; 94-95; 98-99; 104-105; 121; 142-145; 147-151; 153-156; 158-163; 172-173; 176-178; 180-183; 194-199; 206-211; 220-221; 234-235 www.ferrero.com/social-responsibility/code-business-conduct
FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy	n.a	6.3 Human rights 6.4 Labour practices 6.6 Fair operating practices 6.6.6 Promoting social responsibility in the value chain	T	16; 36; 38-39; 94; 104-105; 142-143
FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard	n.a	6.3 Human rights 6.4 Labour practices 6.6 Fair operating practices 6.6.6 Promoting social responsibility in the value chain	T	16; 36; 38-39; 94; 104-105; 142-143; 154; 156
ECONOMIC PERFORMANCE INDICATORS					
DMA EC	Management and verification policies and system	V. Employment and Industrial Relations XI. Taxation	6.2 Organizational governance 6.8 Community involvement and development	T	8-9; 54-57; 60-63; 71-72; 74-75; 83-87; 90; 92-93; 100; 102-103; 114-115; 121-122; 125-126; 138-139; 147-150; 156-159; 172-173; 176-177; 186; 204; 191-192; 216-217; 220-226; 230; 234-235; 238; 246-247
Economic performance					
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	V. Employment and Industrial Relations XI. Taxation	6.8 Community involvement and development 6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment	T	100
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	V. Employment and Industrial Relations XI. Taxation	6.5.5 Climate change mitigation and action	T	176
EC3	Coverage of the organization's defined benefit plan obligations	V. Employment and Industrial Relations XI. Taxation	n.a	T	125

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EC4	Significant financial assistance received from government	V. Employment and Industrial Relations XI. Taxation	n.a	T	103
Market Presence					
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	n.a	6.3.7 Discrimination and vulnerable groups 6.4.4 Conditions of work and social protection 6.8 Community involvement and development	T	121
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	n.a	6.6.6 Promoting social responsibility in the value chain 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	T	71; 102-103; 223; 235
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	n.a	6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	T	123
Indirect Economic impacts					
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in kind, or pro bono engagement	n.a	6.3.9 Economic, social and cultural rights 6.8 Community involvement and development 6.8.3 Community involvement 6.8.4 Education and culture 6.8.5 Employment creation and skills development 6.8.6 Technology development and access 6.8.7 Wealth and income creation 6.8.9 Social investment	T	54-57; 60-63; 72; 74-75; 83; 85-87; 102-103; 147-150; 158-159; 186; 224-225; 238; 246-247
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts	n.a	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.6 Technology development and access 6.8.7 Wealth and income creation 6.8.9 Social investment	P	54-57; 60-63; 72; 74-75; 102; 147-150; 158-159; 172-173; 176; 191-192; 220-221; 222-224; 230; 234-235
ENVIRONMENTAL PERFORMANCE INDICATORS					
DMA EN	Management and verification policies and system	VI. Environment	6.2 Organizational governance 6.5 The Environment	T	8-9; 93; 103; 142-144; 150-153; 172-173; 176-179; 180-181; 183-186; 188-189; 190-192; 194-201; 220-222; 234-236 www.ferrero.com/ social-responsibility/ code-business-conduct
Materials					
EN1	Materials used by weight or volume	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	93; 144, 150; 195
EN2	Percentage of materials used that are recycled input materials	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	195
Energy					
EN3	Direct energy consumption by primary energy source	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	178-179; 189
EN4	Indirect energy consumption by primary source	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	178-179; 188-189
EN5	Energy saved due to conservation and efficiency improvements	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	172; 176-179; 184-186; 194; 199; 220-222; 234-235
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	172; 176-179; 184-186; 194; 199; 220-222; 234-235
EN7	Initiatives to reduce indirect energy consumption and reductions achieved	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	172; 179; 184-186; 220-222; 234-235
Water					
EN8	Total water withdrawal by source	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	180-181
EN9	Water sources significantly affected by withdrawal of water	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	180-181
EN10	Percentage and total volume of water recycled and reused	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use	T	180-181
Biodiversity					
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	VI. Environment	6.5 The Environment 6.5.6 Protection of the environment & biodiversity, and restoration of natural habitats	T	192

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EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	VI. Environment	6.5 The Environment 6.5.6 Protection of the environment & biodiversity, and restoration of natural habitats	T	192
Emissions, effluents and waste					
EN16	Total direct and indirect greenhouse gas emissions by weight	VI. Environment	6.5 The Environment 6.5.5 Climate change mitigation and action	T	190-191; 199
EN17	Other relevant indirect greenhouse gas emissions by weight	VI. Environment	6.5 The Environment 6.5.5 Climate change mitigation and action	T	200-201
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	VI. Environment	6.5 The Environment 6.5.5 Climate change mitigation and action	T	190-192; 198-199; 220-222; 234-235
EN19	Emissions of ozone-depleting substances by weight	VI. Environment	6.5 The Environment 6.5.3 Prevention of pollution	T	190
EN20	NO, SO, and other significant air emissions by type and weight	VI. Environment	6.5 The Environment 6.5.3 Prevention of pollution	NA	<i>Ferrero doesn't produce other significant air emissions.</i>
EN21	Total water discharge by quality and destination	VI. Environment	6.5 The Environment 6.5.3 Prevention of pollution	T	180-181
EN22	Total weight of waste by type and disposal method	VI. Environment	6.5 The Environment 6.5.3 Prevention of pollution	T	182-183
EN23	Total number and volume of significant spills	VI. Environment	6.5 The Environment 6.5.3 Prevention of pollution	T	183
Products and Services					
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain 6.7.5 Sustainable consumption	T	169; 172-173; 194-197
EN27	Percentage of products sold and their packaging materials that are reclaimed by category	VI. Environment	6.5 The Environment 6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.7.5 Sustainable consumption	T	194; 197
Compliance					
EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations	VI. Environment	6.5 The Environment	T	103
Transports					
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	VI. Environment	6.5 The Environment 6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain	T	199-201; 222; 236
SOCIAL PERFORMANCE INDICATORS					
Labor Practices and Decent Work					
DMA LA	Management and verification policies and system	V. Employment and Industrial Relations	6.2 Organizational governance 6.4 Labour Practices 6.3.10 Fundamental principles and rights at work	T	8-9; 56-57; 60-63; 114-122; 124-135; 138-139; 216; 221, 226-227; 230; 239-241 www.ferrero.com/ social-responsibility/ code-business-conduct www.ferrero.com/code- of-ethics/reliability- trust/
Employment					
LA1	Total workforce by employment type, employment contract, and region, broken down by gender	V. Employment and Industrial Relations	6.4 Labour Practices 6.4.3 Employment and employment relationships	T	114-117; 216; 230
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region	V. Employment and Industrial Relations	6.4 Labour Practices 6.4.3 Employment and employment relationships	T	120-121
LA15	Return to work and retention rates after parental leave, by gender.	V. Employment and Industrial Relations	6.4 Labour Practices 6.4.4 Conditions of work and social protection	NC	121 <i>We are going to develop our data collection process by 2014/2015.</i>
Labor/ Management Relations					
LA4	Percentage of employees covered by collective bargaining agreements	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 6.3.10 Fundamental principles and rights at work	T	124

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LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements	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	T	124
FP3	Percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country	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	T	124
Health and Safety					
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work related fatalities, by region and by gender	V. Employment and Industrial Relations VI. Environment	6.4 Labour Practices 6.4.6 Health and safety at work	P	129 <i>We are going to develop our data collection process by 2014/2015.</i>
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases	V. Employment and Industrial Relations VI. Environment	6.4 Labour Practices 6.4.6 Health and safety at work 6.8 Community involvement and development 6.8.3 Community involvement 6.8.4 Education and culture 6.8.8 Health	T	56-57; 127; 134-135; 226-227; 239
Training and Education					
LA10	Average hours of training per year per employee by gender, and by employee category	V. Employment and Industrial Relations VI. Environment	6.4 Labour Practices 6.4.7 Human development and training in the workplace	P	131-132; 135 <i>We are going to develop our data collection process by 2014/2015.</i>
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	V. Employment and Industrial Relations VI. Environment	6.4 Labour Practices 6.4.7 Human development and training in the workplace 6.8.5 Employment creation and skills development	T	60-63; 129-135; 226-227; 239
LA12	Percentage of employees receiving regular performance and career development reviews, by gender	V. Employment and Industrial Relations VI. Environment	6.4 Labour Practices 6.4.7 Human development and training in the workplace	T	133
Diversity and Equal Opportunity					
LA13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	V. Employment and Industrial Relations	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4 Labour Practices 6.4.3 Employment and employment relationships	T	117-119
Equal Remuneration for Women and Men					
LA14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	V. Employment and Industrial Relations	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4 Labour Practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	P	122 <i>We are going to develop our data collection process by 2014/2015.</i>
Human Rights					
DMA HR	Management and verification policies and system	IV. Human Rights	6.2 Organizational governance 6.3 Human Rights 6.3.3 Due Diligence 6.3.4 Human rights risk situations 6.3.6 Resolving grievances 6.6.6 Promoting social responsibility in the value chain	T	8-9; 16-19; 30; 38-39; 103-105; 118; 122-125; 129-130; 138-139; 142-150; 156-159; 164-167 www.ferrero.com/ social-responsibility/ code-business-conduct www.ferrero.com/code- of-ethics/reliability- trust/
Investments and procurement practices					
HR1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening	IV. Human Rights	6.3 Human Rights 6.3.3 Due diligence 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	T	16; 39; 104-105; 142; 146-150
HR2	Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken	IV. Human Rights	6.3 Human Rights 6.3.3 Due diligence 6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain	T	16; 39; 104-105; 142; 146-150; 156-158
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	IV. Human Rights	6.3 Human Rights 6.3.5 Avoidance of complicity	P	103; 129-130

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Non-discrimination					
HR4	Total number of incidents of discrimination and corrective actions taken	IV. Human Rights V. Employment and Industrial Relations	6.3 Human Rights 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	T	103
Freedom of Association and collective Bargaining					
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights	IV. Human Rights V. Employment and Industrial Relations	6.3 Human Rights 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 6.4.3 Employment and employment relationships 6.4.5 Social dialogue	T	16; 39; 104-105; 124-125; 142
Child Labor					
HR6	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	IV. Human Rights V. Employment and Industrial Relations	6.3 Human Rights 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	T	16; 39; 104-105; 142; 145-150; 156-159
Forced and Compulsory Labor					
HR7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	IV. Human Rights V. Employment and Industrial Relations	6.3 Human Rights 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	T	16; 39; 104-105; 142; 145-150; 156-159
Assessment					
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments	IV. Human Rights	6.3 Human Rights 6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	T	16; 39; 104-105; 142; 145-150; 156-159; 167
Remediation					
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms	IV. Human Rights	6.3 Human Rights 6.3.6 Resolving grievances	T	39; 103
Society Performance Indicators					
DMA S0	Management and verification policies and system	IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.2 Organizational governance 6.6 Fair Operating Practices 6.8 Community involvement and development	T	8-9; 13; 16; 18-19; 38-39; 40-41-49; 52-63; 72; 74-75; 78-87; 94-95; 101-103; 138-139; 142-150; 156-159; 184-186; 192-196; 205-210; 223-225; 235-238; 246-248 www.ferrero.com/social-responsibility/code-business-conduct
Local Communities					
S01 (FPSS)	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.8 Community involvement and development 6.8.3 Community involvement 6.8.9 Social Investment	T	16; 38-39; 48-49; 52-63; 72; 74-75; 83; 85-87; 102; 138-139; 143-150; 156-159; 184-186; 193-196; 205-210; 223; 235
S01 (G3.1)	Percentage of operations with implemented local community engagement, impact assessments, and development programs	IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.8 Community involvement and development 6.8.3 Community involvement 6.8.9 Social Investment	T	38-39; 48-49; 52-63; 66-72; 74-75; 78-87; 102-103; 138-139; 143-150; 156-159; 186; 223-225; 235; 238
S09	Operations with significant potential or actual negative impacts on local communities	IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.5.3 Prevention of pollution 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.8 Community involvement and development	T	102-103; 223; 235
S010	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities	IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.3.9 Economic, social and cultural rights 6.5.3 Prevention of pollution 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.8 Community involvement and development	T	102-103; 223; 235

GRI-G3.1 & FPSS Disclosure on Management Approach (DMA) or Performance Indicators		OECD Guidelines for Multinational Enterprises Principles	ISO 26000 Core Social Responsibility Subjects & Themes	Level of coverage GRI-G3.1 & FPSS	REFERENCE
FP4	Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need	IV. Human Rights V. Employment and Industrial Relations VI. Environment	6.8.8 Health	T	18-21; 48-49; 78-87; 246-248
Corruption					
S02	Percentage and total number of business units analyzed for risks related to corruption	VII. Combating Bribery, Bribe Solicitation and Extortion	6.6 Fair Operating Practices 6.6.3 Anti-corruption	T	103
S03	Percentage of employees trained in organization's anti-corruption policies and procedures	VII. Combating Bribery, Bribe Solicitation and Extortion	6.6 Fair Operating Practices 6.6.3 Anti-corruption	P	103 <i>We are going to develop our data collection process by 2014/2015.</i>
S04	Actions taken in response to incidents of corruption	VII. Combating Bribery, Bribe Solicitation and Extortion	6.6 Fair Operating Practices 6.6.3 Anti-corruption	T	103
Public Policy					
S05	Public policy positions and participation in public policy development and lobbying	VII. Combating Bribery, Bribe Solicitation and Extortion	6.6 Fair Operating Practices 6.6.4 Responsible political involvement 6.8.3 Community involvement	T	18-19; 40-41; 101-102; 143; 150-152; 156-159; 244-245
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	VII. Combating Bribery, Bribe Solicitation and Extortion	6.6 Fair Operating Practices 6.6.4 Responsible political involvement 6.8.3 Community involvement	T	www.ferrero.com/social-responsibility/code-business-conduct <i>Ferrero does not allow behaviors that, directly or indirectly, offer, promise, give or demand a bribe or other undue improper advantage, with the intention of corruption, to public officials, civil servants, members of their families, and business partners Ferrero does not allow contributions to political parties and or to candidates for public office.</i>
Compliance					
S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	X. Competition XI. Taxation	6.6 Fair Operating Practices 6.6.3 Anti-Corruption 6.6.7 Respect for property rights 6.8.7 Wealth and income creation	T	103
Products Responsibility Performance Indicators					
DMA PR	Management and verification policies and system	VI. Environment VIII. Consumer Interests	6.2 Organizational governance 6.6 Fair Operating Practices 6.7 Consumer Issues	T	16-20; 22-23; 26-28; 32-37; 39; 40-47; 103-104; 196-197
Customer Health and Safety					
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures	VI. Environment VIII. Consumer Interests	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.7 Consumer Issues 6.7.4 Protecting consumers' health & safety 6.7.5 Sustainable consumption	T	16; 18-20; 22-23; 32-37; 104 www.ferrero.com/social-responsibility/code-business-conduct
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes	VI. Environment VIII. Consumer Interests	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.7 Consumer Issues 6.7.4 Protecting consumers' health & safety 6.7.5 Sustainable consumption	T	28; 39; 103
FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards	VI. Environment VIII. Consumer Interests	6.7.4 Protecting consumers' health & safety	T	26-27
FP6	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars	VI. Environment VIII. Consumer Interests	6.7.5 Sustainable consumption	T	19
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	VI. Environment VIII. Consumer Interests	6.7.5 Sustainable consumption	T	19
Product and Service Labeling					
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	VIII. Consumer Interests	6.7 Consumer Issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health & safety 6.7.5 Sustainable consumption 6.7.6 Consumer service, support and complaint and dispute resolution 6.7.9 Education and awareness	T	46-47; 196-197

GRI-G3.1 & FPSS Disclosure on Management Approach (DMA) or Performance Indicators		OECD Guidelines for Multinational Enterprises Principles	ISO 26000 Core Social Responsibility Subjects & Themes	Level of coverage GRI-G3.1 & FPSS	REFERENCE
FP8	Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements	VIII. Consumer Interests	6.7.5 Sustainable consumption	T	46-47
Marketing communication					
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship	VIII. Consumer Interests	6.7 Consumer Issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.6 Consumer service, support and complaint and dispute resolution 6.7.9 Education and awareness	T	40-46
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes	VIII. Consumer Interests	6.7 Consumer Issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.6 Consumer service, support and complaint and dispute resolution 6.7.9 Education and awareness	T	41-45
Compliance					
PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services	VIII. Consumer Interests	6.7 Consumer Issues 6.7.6 Consumer service, support and complaint and dispute resolution	T	39; 103
ANIMAL WELFARE PERFORMANCE INDICATORS					
DMA AW	Management and verification policies and system	n.a.	4.4 Ethical behavior 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption	T	16; 104-105; 161-163; 208-209 www.ferrero.com/social-responsibility/code-business-conduct
Breeding and Genetics					
FP9	Percentage and total of animals raised and/or processed, by species and breed type	n.a.	4.4 Ethical behavior 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption	NA	<i>Ferrero doesn't roast or process animals.</i>
Animal Husbandry					
FP10	Policies and practices, by species and breed type, related to physical alterations and the use of anaesthetic	n.a.	4.4 Ethical behavior 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption	NA	<i>Ferrero doesn't roast or process animals.</i>
FP11	Percentage and total of animals raised and/or processed, by species and breed type, per housing type	n.a.	4.4 Ethical behavior 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption	NA	<i>Ferrero doesn't roast or process animals.</i>
FP12	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type	n.a.	4.4 Ethical behavior 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption	NA	<i>Ferrero doesn't roast or process animals.</i>
Transportation, Handling, and Slaughter					
FP13	Total number of incidents of non-compliance with laws and regulations, and adherence with voluntary standards related to transportation, handling, and slaughter practices for live terrestrial and aquatic animals	n.a.	4.4 Ethical behavior 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats 6.7.5 Sustainable consumption	NA	<i>Ferrero doesn't roast or process animals.</i>

Statement GRI Application Level Check

GRI hereby states that **Ferrero International S.A.** has presented its report “Sharing Values to Create Value” (2014) to GRI’s Report Services which have concluded that the report fulfills the requirement of Application Level A+.

GRI Application Levels communicate the extent to which the content of the G3.1 Guidelines has been used in the submitted sustainability reporting. The Check confirms that the required set and number of disclosures for that Application Level have been addressed in the reporting and that the GRI Content Index demonstrates a valid representation of the required disclosures, as described in the GRI G3.1 Guidelines. For methodology, see www.globalreporting.org/SiteCollectionDocuments/ALC-Methodology.pdf

Application Levels do not provide an opinion on the sustainability performance of the reporter nor the quality of the information in the report.

Amsterdam, 24 July 2014



Ásthildur Hjaltadóttir
Director Services
Global Reporting Initiative



The “+” has been added to this Application Level because Ferrero International S.A. has submitted (part of) this report for external assurance. GRI accepts the reporter’s own criteria for choosing the relevant assurance provider.

The Global Reporting Initiative (GRI) is a network-based organization that has pioneered the development of the world’s most widely used sustainability reporting framework and is committed to its continuous improvement and application worldwide. The GRI Guidelines set out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance. www.globalreporting.org

Disclaimer: Where the relevant sustainability reporting includes external links, including to audio visual material, this statement only concerns material submitted to GRI at the time of the Check on 16 July 2014. GRI explicitly excludes the statement being applied to any later changes to such material.

Review report on the corporate social responsibility report

To the board of directors
of Ferrero International S.A.

1. We have reviewed the corporate social responsibility report (the “sustainability report”) of the Ferrero Group (the “Group”) as of August 31st, 2013. The directors of Ferrero International S.A. are responsible for the preparation of the sustainability report in accordance with the “*Sustainability Reporting Guidelines*” (version G3.1, 2011) and “*Food Processing Sector Supplement*” both issued by GRI – *Global Reporting Initiative*, as set out in the paragraph “about this report”. The directors are also responsible for the definition of the Group’s objectives regarding the sustainability performance and the reporting of the achieved results. The directors are also responsible for the identification of stakeholders and of significant aspects to report, as well as for the implementation and maintenance of appropriate management and internal control processes with reference to data and information presented in the sustainability report. Our responsibility is to issue this report based on our review.
2. We conducted our work in accordance with the criteria for review engagements established by the “*International Standards Engagement 3000 – Assurance Engagement other than Audits or Reviews of Historical Financial Information*” (“*ISAE 3000*”), issued by the *International Auditing and Assurance Standards Board*. That standard requires the compliance with ethical principles (“*Code of Ethics of Professional Accountants*” issued by the *International Federation of Accountants*), including independence requirements, and that we plan and perform the engagement to obtain limited assurance about whether the report is free from material misstatement. A limited assurance engagement on the sustainability report consists of making inquiries, primary with persons responsible for the preparation of the information included in the sustainability report, analysing the sustainability report and applying other evidence gathering procedures, as appropriate. The performed procedures are summarized as follows:
 - comparing the economic and financial information and data included in the paragraph “Ferrero Group” of the sustainability report with those included in the Group’s consolidated financial statements as of August 31st, 2013, on which Deloitte Audit Société à responsabilité limitée issued the auditor’s report dated February 14th, 2014;
 - analysing how the processes underlying the generation, recording and management of quantitative data included in the sustainability report operate. In particular, we have performed the following procedures:
 - interviews and discussions with delegates of Ferrero Group, to gather information on the information, accounting and reporting systems used in preparing the sustainability report, as well as on the internal control procedures supporting the gathering, aggregation, processing and transmittal of data and information to the department responsible for the preparation of the sustainability report;

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Capitale Sociale: sottoscritto e versato Euro 34.000,00 – deliberato Euro 50.000,00

Codice Fiscale/Registro delle Imprese Milano n. 05059250158 – R.E.A. Milano n. 1105593

Partita IVA: IT 05059250158

Member of Deloitte Touche Tohmatsu Limited



- analysis, on a sample basis, of the documentation supporting the preparation of the sustainability report, in order to gather the evidence of processes in place, their adequacy, and that the internal control system correctly manages data and information in connection with the objectives described in the sustainability report;
- analysing the compliance of the qualitative information included in the sustainability report and its overall consistency in relation to the guidelines referred to in paragraph 1 of this review report, in particular with reference to the sustainability strategy and policies and the determination of significant aspects for each stakeholder category;
- analysing the stakeholder involvement process, in terms of methods used and completeness of persons involved, through analysis of the minutes of the meetings or any other available information about the significant features identified in the stakeholder involvement process;
- obtaining the representation letter signed by the legal representative of Ferrero International S.A. on the compliance of the sustainability report with the guidelines referred to in paragraph 1 and on the reliability and completeness of the information and data contained therein.

A review is less in scope than an audit carried out in accordance with ISAE 3000, and, therefore, does not enable us to obtain assurance that we would become aware of all significant matters and events that might be identified in an audit.

For the data and information relating to the sustainability report of the prior year presented for comparative purposes, reference should be made to our review report dated July 9th, 2013.

3. Based on the procedures performed, nothing has come to our attention that causes us to believe that the sustainability report of the Ferrero Group as of August 31st 2013 is not prepared, in all material respects, in accordance with the “*Sustainability Reporting Guidelines*” (version G3.1, 2011) and “*Food Processing Sector Supplement*” both issued by GRI – *Global Reporting Initiative*, as set out in the paragraph “about this report”.

Milan, July 30th, 2014

DELOITTE ERS – Enterprise Risk Services S.r.l.

Franco Amelio

Partner

Corporate Responsibility Services

This report has been translated into the English language solely for the convenience of international readers.

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Gedruckt auf FSC-Papier

