

FERRERO

GRI Content Index

Sustainability Report 2025



GRI Content Index

Statement of use	Ferrero Group has reported the information cited in this GRI content index for the period 1st September 2024 to 31st August 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 2: General Disclosures (2021)	The organisation and its reporting practices		
	2-1 Organisational details	Ferrero Group - at a glance (page 4)	
		About this report, Scope of reporting (page 118)	
	2-2 Entities included in the organisation's sustainability reporting	Ferrero Group - at a glance (page 4)	
		Appendix II: List of Ferrero International S.A subsidiaries (pages 146-148)	
	2-3 Reporting period, frequency and contact point	Welcome to the 2025 Sustainability Report (page 2)	
		About this report, Scope of reporting (page 118)	
	2-5 External assurance	About this report continued, The data reported (page 119)	
	Activities and workers		
	2-6 Activities, value chain and other business relationships	Our approach to sustainability (page 11)	
		Location of top priority topics in our value chain (page 17)	
		Engaging stakeholders (pages 18 and 19)	
		Empowering People (pages 90-113)	
	2-7 Employees	Appendix I: Ferrero's key performance indicators continued (pages 133-135)	
	About this report continued (page 119)		
2-8 Workers who are not employees	Appendix I: Ferrero's key performance indicators continued (pages 133-135)		
Governance			
2-9 Governance structure and composition	Governance (page 10)		
2-12 Role of the highest governance body in overseeing the management of impacts	Governance (page 10)		
2-13 Delegation of responsibility for managing impacts	Governance (page 10)		
2-14 Role of the highest governance body in sustainability reporting	Governance (page 10)		

GRI Content Index continued

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
	Strategy, policies and practices		
	2-22 Statement on sustainable development strategy	President’s letter (page 5) Chief Executive Officer’s letter (pages 6 and 7)	
	2-23 Policy commitments	Engaging stakeholders continued (page 20) Marketing and communicating responsibly (page 80) Putting product safety and quality first (page 82) Respecting human rights (pages 106 and 107)	
	2-24 Embedding policy commitments	Engaging stakeholders continued (page 20) The five elements of Ferrero Farming Values (page 49) Embedding supply chain due diligence (pages 52 and 53) Marketing and communicating responsibly (page 80) Putting product safety and quality first (pages 85 and 86) Managing employment and labour relations (page 99) Creating healthier and safer places to work (pages 100-103) Respecting human rights (pages 106-108)	
	2-26 Mechanisms for seeking advice and raising concerns	Engaging stakeholders continued (page 20)	
	2-28 Membership associations	Protecting the Environment (page 46) Sourcing ingredients sustainably (pages 69 and 70) Promoting responsible consumption (89) Empowering People (page 113)	
	Stakeholder engagement		
	2-29 Approach to stakeholder engagement	Engaging stakeholders (pages 18 and 19) Empowering People (pages 90-113)	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Our double materiality assessment (page 13)	
	3-2 List of material topics	Our double materiality assessment continued, Our material topics (page 14)	

GRI Content Index continued



Pillar I: Protecting The Environment

Climate action

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 3: Material Topics 2021	3-3 Management of material topics	Material impacts, risks and opportunities (page 15) Location of top priority topics in our value chain (page 17) Taking action on climate (pages 23-34)	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Taking action on climate (page 31) Appendix I: Ferrero's key performance indicators, Energy (page 126)	
	302-3 Energy intensity	Taking action on climate, Energy performance year to year (page 31) About this report continued, Calculation details, Energy (pages 120 and 121) Appendix I: Ferrero's key performance indicators, Energy (page 126)	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Taking action on climate, Energy performance year to year (page 31) About this report continued, Emission and conversion factors (page 120) About this report continued, GHG emissions (page 121) Appendix I: Ferrero's key performance indicators, GHG emissions (page 127) Appendix I: Ferrero's key performance indicators, Packaging and other figures (page 129)	
		305-2 Energy indirect (Scope 2) GHG emissions	Taking action on climate, Our performance and actions (page 29) About this report continued, Emission and conversion factors (page 120) About this report continued, GHG emissions (page 121) Appendix I: Ferrero's key performance indicators, GHG emissions (page 127)
	305-3 Other indirect (Scope 3) GHG emissions	Taking action on climate, Our performance and actions (page 29) About this report continued, Emission and conversion factors (page 120) About this report continued, GHG emissions (pages 121-122) Appendix I: Ferrero's key performance indicators, GHG emissions (page 127)	

GRI Content Index continued

Water

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Promoting sustainable water management (page 35)	
	303-3 Water withdrawal	Appendix I: Ferrero's key performance indicators, Water withdrawal and wastewater (page 123)	Total water withdrawal FY 2024/25: 5,181 megalitres
	303-4 Water discharge	Appendix I: Ferrero's key performance indicators, Water withdrawal and wastewater (page 123)	Total water discharge FY 2024/25: 3,270 megalitres

Plastics management and circular economy

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 3: Material Topics 2021	3-3 Management of material topics	Material impacts, risks and opportunities (page 15)	
		Location of top priority topics in our value chain (page 17)	
		Why it matters (page 21)	
		Key focus areas (page 22)	
		Promoting sustainable water management (pages 35-37)	
GRI 301: Materials 2016	301-1 Material used by weight or volume	Appendix I: Ferrero's key performance indicators, Packaging and other figures (page 129)	
		Materials used for packaging application in fiscal year 2024/25 (%) (page 41)	
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Appendix I: Ferrero's key performance indicators, Packaging and other figures (page 129)	
		Reducing operational waste (page 38)	
	306-3 Waste generated	Future-proofing packaging (pages 39-44)	
		Reducing operational waste (page 38)	
	About this report continued, Waste (page 123)		
	Appendix I: Ferrero's key performance indicators, Packaging and other figures (page 128)		

GRI Content Index continued



Pillar II: Sourcing Ingredients Sustainably

Nature and sustainable agriculture

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 3: Material Topics 2021	3-3 Management of material topics	Material impacts, risks and opportunities (page 15) Location of top priority topics in our value chain (page 17) Why it matters (page 47) Key focus areas (page 48) Supply chain traceability and visibility (pages 56, 57, 61-67)	
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Supply chain traceability and visibility, Supporting EUDR (page 54) Transforming the sector (page 67)	
	101-2 Management of biodiversity impacts	Supply chain traceability and visibility (pages 56 and 57) Transforming the sector (page 67)	
	101-3 Access and benefit-sharing	Farming practices and supporting communities (page 62) Save the Children partnership. Creating life-long opportunities for cocoa-growing communities (page 64) Strengthening the resilience of cocoa communities in West Ghana (page 65) Regrowing the Italian hazelnut value chain (page 66) Transforming the sector (page 67)	

Human rights in supply chain management

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 3: Material Topics 2021	3-3 Management of material topics	Material impacts, risks and opportunities (page 16) Location of top priority topics in our value chain (page 17) Why it matters (page 47) Key focus areas (page 48) The five elements of Ferrero Farming Values (page 49)	

GRI Content Index continued

Supply chain management

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 3: Material Topics 2021	3-3 Management of material topics	Material impacts, risks and opportunities (page 16) Location of top priority topics in our value chain (page 17) Why it matters (page 47) Key focus areas (page 48) The five elements of Ferrero Farming Values (page 49)	
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Avoiding deforestation with advanced traceability technology (pages 56 and 57)	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Transforming the sector (page 67) Increasing our reach through partnerships (page 69) Appendix I: Ferrero's key performance indicators, Empowering people continued (page 145)	



Pillar III: Promoting Responsible Consumption

Product safety and quality

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Marketing and communicating responsibly (pages 80 and 81)	

GRI Content Index continued



Pillar IV: Empowering People

Own workforce

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix I: Ferrero's key performance indicators, Empowering people continued (pages 136-140)	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	See column to the right	The minimum notice period applied by the Group in the event of significant operational changes is in accordance with national or regional collective bargaining agreements; said notice period ranges from a minimum of 15 days to a maximum of 6 months.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Creating healthier and safer places to work (pages 100 and 101)	
	403-2 Hazard identification, risk assessment, and incident investigation	Creating healthier and safer places to work (pages 100 and 101)	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Creating healthier and safer places to work (pages 100 and 101)	
	403-5 Worker training on occupational health and safety	Bringing safety to life across our global operations (pages 102 and 103)	
	403-6 Promotion of worker health	Creating healthier and safer places to work (page 101)	
	403-9 Work-related injuries	Appendix I: Ferrero's key performance indicators, Empowering people continued (pages 141 and 142)	

GRI Content Index continued

GRI Standard	Disclosure	Location	Direct Answers FY2024/25
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Appendix I: Ferrero's key performance indicators, Empowering people continued (page 144)	
	404-2 Programs for upgrading employee skills and transition assistance programs	Decarbonisation Hub: Standardising the decarbonisation journey for our plants (page 25) Engaging and developing our people (pages 92 and 93) Managing employment and labour relations (page 99)	
	404-3 Percentage of employees receiving regular performance and career development reviews	Engaging and developing our people (page 94)	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Building an inclusive culture continued, Our performance and actions (page 96) Appendix I: Ferrero's key performance indicators, Empowering people continued (page 133)	