

GRI Report 2013/14

Barry Callebaut AG



Statement GRI Application Level Check

GRI hereby states that **The Barry Callebaut Group** has presented its report "Barry Callebaut GRI Report 2013/14" to GRI's Report Services which have concluded that the report fulfills the requirement of Application Level C.

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, 10 December 2014



Ásthildur Hjaltadóttir
Director Services
Global Reporting Initiative

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 26 November 2014. GRI explicitly excludes the statement being applied to any later changes to such material.

About the GRI Report of Barry Callebaut

The GRI Report 2013/14 of Barry Callebaut AG is based on version G3 of the sustainability reporting guidelines of the Global Reporting Initiative (GRI). The GRI Report together with the Cocoa Sustainability Report 2013/14 and the Annual Report 2013/14 fulfills GRI Application Level C, as verified and confirmed by the GRI.

GRI is the world's leading standard for corporate sustainability reporting (www.globalreporting.org). Application of GRI Level C guidelines requires information relating to:

- all points in the "G3 Profile Disclosures", covering strategy and analysis, organizational profile, reporting parameters, governance, commitments and engagement
- and at least ten performance indicators relating to economic (EC), environmental (EN), human rights (HR), labor (LA), social (SO) and product responsibility (PR) issues.

Both sets of criteria are addressed in the following GRI Report. In the listing of the performance indicators, GRI content issues are discussed directly in this GRI Report or referenced to the relevant chapters and page numbers of the Cocoa Sustainability Report 2013/14 or the Annual Report 2013/14, respectively.

All the indicators discussed are reported as fully as the available data allow. Specific reference is made ("partial information") where an indicator is only partly reported. Where an indicator is not reported this is also stated.

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DETAILED INDEX OF GRI CONTENT POINTS

Unless otherwise noted, the page numbers in this detailed index refer to Barry Callebaut's Cocoa Sustainability Report 2013/14 ("the CSR") or Annual Report 2013/14 ("the AR").

Strategy and Analysis

1.1

Statement from the CEO about the relevance of sustainability to the organization and its strategy.

Cocoa Sustainability Report 2013/14, P. 41: CEO statement
Annual Report 2013/14, P. 14: Interview with the Chairman and the CEO

1.2

Description of key impacts, risks and opportunities (impacts of the organization on sustainability and stakeholders, and impacts of sustainability trends on long-term prospects and financial performance of the organization).

Cocoa sustainability is firmly embedded into our business strategy. We are expanding our activities on the ground and better aligning with our industry peers in order to increase the positive impacts of our work on the ground. Most of our activities focus on Côte d'Ivoire and other countries of Western Africa, where much of the cocoa is produced and the needs of farmers and communities are the greatest.

Organizational Profile

2.1

Name of the organization.

Barry Callebaut AG

2.2

Primary brands, products, and/or services.

Barry Callebaut AG and its subsidiaries ("The Group") is one of the world's leading cocoa and chocolate companies, serving the food industry, from food manufacturers to artisans and professional users of chocolate such as chocolatiers, pastry chefs or bakers, and products for vending machines. The Group offers a broad and expanding range of chocolate and other cocoa-based products with numerous recipes. It also provides a comprehensive range of services in the fields of product development, processing, training and marketing. The Group is fully vertically integrated along the entire value chain: from sourcing of raw materials to the production of the finest chocolate products.

The principal brands under which the Group operates are Barry Callebaut, Callebaut, Cacao Barry, Carma, Van Leer and Van Houten for chocolate products; Barry Callebaut, Bensdorp, Van Houten and Chadler for cocoa powder and Bensdorp, Van Houten, Caprimo, Le Royal and Ögonblink for vending mixes.

2.3

Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.

Annual Report 2013/14, P. 3-5, p.9: Organization and business activity
P. 146: Group structure and shareholders

2.4

Location of the organization's headquarters.

Zurich, Switzerland.

2.5

Countries where the organization operates.

The principal countries, in which the Group operates, include Belgium, Brazil, Cameroon, Canada, China, Côte d'Ivoire, Ecuador, France, Germany, Ghana, Indonesia, Italy, Japan, Malaysia, Mexico, the Netherlands, Poland, Russia, Sierra Leone, Singapore, Spain, Sweden, Switzerland, Tanzania, Turkey, the United Kingdom and the U.S.

Countries of specific relevance for sustainability issues are the cocoa producing countries from which we source: Côte d'Ivoire, Ghana, Indonesia, Brazil, Ecuador, Cameroon, Tanzania, Sierra Leone.

2.6

Nature of ownership and legal form.

Annual Report 2013/14, P. 124: Related parties

Barry Callebaut AG ("The Company") was incorporated on November 24, 1994 under Swiss Law, having its head office in Zurich, Switzerland, at Pfingstweidstrasse 60. Barry Callebaut AG is registered in Switzerland and has been listed on the SIX Swiss Exchange (BARN, ISIN Number: CH0009002962) since 1998. As of August 31, 2014, Barry Callebaut's market capitalization based on issued shares was CHF 6,175 million (August 31, 2013: CHF 4,805 million). Jacobs Holding AG holds 50.11% of the shares issued (August 31, 2013: 50.11%). Including individual members of the Jacobs family, this amounts to nearly 60%.

2.7

Markets served.

Annual Report 2013/14, P. 84: Segment information

The principal countries in which the Group operates include Belgium, Brazil, Cameroon, Canada, China, Côte d'Ivoire, Ecuador, France, Germany, Ghana, Indonesia, Italy, Japan, Malaysia, Mexico, the Netherlands, Poland, Russia, Sierra Leone, Singapore, Spain, Sweden, Switzerland, Tanzania, Turkey, the United Kingdom and the U.S.

The highest proportion of our sales is in Region Europe, followed by the Regions Americas and Asia Pacific. Overall, we perceive an increasing shift of demands toward emerging markets, while growth in developed markets will be at a lower rate. We are also seeing a consolidation in the food manufacturing industry, which includes our top customers. This is an important area where Barry Callebaut can benefit from the outsourcing trend.

The globalization of the food supply chain and the shift from captive or integrated to more open and competitive markets in the chocolate industry means that customers are comparing the offerings of different suppliers more closely. An open and competitive market is an advantage to Barry Callebaut, which is uniquely positioned with its global footprint, innovative power and cost leadership position. We place high value on open and fair competition.

2.8

Scale of the reporting organization.

Annual Report 2013/14,

P. 2, 8-10: Key figures

P. 56: Consolidated financial statements

2.9

Significant changes during the reporting period regarding size, structure or ownership.

- The most significant recent change in the company's size is the acquisition of cocoa business of Singapore-based Petra Foods in July 2013 (see Annual Report 2012/13, P. 47)
- Other change: The acquisition of the Biolands Group in February 2014 (CSR p. 8)

2.10

Awards received in the reporting period.

- The Biolands Group implemented and supports a health insurance scheme for its farmers and their families in cooperation with aid agencies such as CIDR (Centre International de Développement et de Recherche) which received the ObamaCare Award from USAID in December 2013. Of all the cocoa farmers, 16,000 cocoa farmers participated in the scheme with their families, with the total number of beneficiaries reaching 45,000. See CSR p. 8)

Report Parameters

Report Profile

3.1

Reporting Period for information provided.

September 1, 2013 to August 31, 2014.

3.2

Date of most recent previous report.

This is Barry Callebaut's third GRI report. The first was published on October 24, 2012.

3.3.

Reporting cycle

Annually

3.4

Contact point for questions regarding the report or its contents.

Jens Rupp, Head CSR Communications, Barry Callebaut AG, Pfingsweidstrasse 60, 8005 Zurich, jens_rupp@barry-callebaut.com, +41432040376.

Report Scope and Boundary

3.5

Process for defining report content.

All performance indicator aspects of the GRI guidelines were assigned as potential content for chapters of the report. On the basis of the test questions in the "Materiality" section of the GRI "Reporting Principles for Defining Content," an external specialist supported us in 2013 in assessing all aspects for their relevance or materiality, both from the perspectives of external stakeholders and the internal company perspective. Aspects that were found to be material both from an external and an internal point of view were treated as priority topics in developing the report. Such priority topics include for example: economic performance and market presence, energy, water, waste, health & safety, training & education, labor management, procurement, freedom of association, initiatives against child labor, forced & compulsory labor, community engagement, anti-corruption initiatives, customer health & safety, and product & service labeling.

The report was developed for the target audiences identified as primary stakeholders under 4.14 below. Reporting of included indicators complies with the GRI guidelines as much as data availability allows.

3.6

Boundary of the report.

The general boundaries of the report are all operations of Barry Callebaut Ltd. Concerning our staff, data on all global Barry Callebaut employees is included. As the majority of our resource use and emissions can be attributed to our production sites, our environmental reporting excludes our sales offices and head office, and focuses on our production sites. While we recognize that the environmental impacts from the transport of our products is also important, we do not currently have comprehensive data on transportation-related emissions and energy use.

The detailed CSR data of the new operations acquired with Delfi Foods are now integrated into our reporting, which significantly alters our KPI progress and makes comparisons with previous years possible only when expressed on a “like-for-like” basis, i.e. excluding the acquired operations.

3.7

Specific limitations on the scope or boundary of the report, if any.

The CSR data of the new operations acquired with Delfi Foods are now integrated into our reporting.

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.

Unless explicitly noted otherwise, in the year under review there were no major changes regarding reporting methodologies in subsidiaries, leased facilities or outsourced operations that significantly affect comparability with information disclosed in the previous year’s report.

3.9

Data measurement techniques and bases for calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.

Data presented in this report has been collected by central functions from the operations across the company.

3.10

Explanation of reasons for and effects of any restatements of information provided in earlier reports.

No such restatements

3.11

Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

Integration of the operations acquired from the cocoa division of Petra Foods.

GRI Content Index

3.12

Table identifying location of Standard Disclosures in the report.

The relevant information can be found in this GRI Report, structured along the GRI guidelines. A complete table is shown at the end of this report, p. 33-42.

Assurance

3.13

Policy and current practice with regard to seeking external assurance for the report.

This report has been prepared by an experienced and qualified internal senior employee. The Cocoa Sustainability Report 2013/14 has been externally validated by the independent auditing organization Denkstatt GmbH. The audit statement is available on our website. We do not seek external assurance for the GRI report.

Governance, Commitments, and Engagement

Corporate 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.

Our sustainability agenda is driven from the top of the company. At corporate level, the cross-functional CSR Steering Committee is chaired by the CEO and includes the heads of each sphere of our Sustainability strategy, all members of the Executive Committee and top managers of Barry Callebaut. The CSR Steering Committee meets quarterly to define vision and strategy, launch programs and review progress.

CSR Steering Committee

CEO Juergen Steinemann¹	
President Global Sourcing & Cocoa Steven Retzlaff ¹	Chief Operations Officer Dirk Poelman ¹
VP Sustainable Cocoa Nicko Debenham	Head Corporate Communications Gaby Tschofen ²
Head Global HR Barbara Becker ²	Head CSR Communications Jens Rupp

¹ Member of the Executive Committee.

² Member of the Management team, reporting to the CEO.

See also: Annual Report 2013/14, p. 146-167: Corporate Governance, including Board of Directors, Functioning of the Board

4.2

Indicate whether the Chair of the highest governance body is also an executive officer.

The Chairman of the Board is not simultaneously CEO, nor member of the Executive Committee.

4.3

For organizations that have a unitary board structure state the number of members of the highest governance body that are independent and/or non-executive members.

The members of the Board of Director's are all non-executive. For more detailed information please see Annual Report 2013/14, P. 148-159

4.4

Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.

Annual Report 2013/14, P. 160-161: Shareholder's participation

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).

There is no such linkage

4.6

Processes in place for the highest governance body to ensure conflicts of interest are avoided.

We have a Group Conflict of Interest Policy. Board and ExCo members have to disclose annually their external engagements in writing. The Board's Nomination and Compensation Committee (NCC) is responsible for reviewing potential conflicts. In general and applicable to all BC employees: external engagements e.g. in the Board of third party companies require the approval of the supervisor.

4.7

Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.

Such qualifications are not evaluated separately but form part of the overall evaluation of the expertise of the members of the highest governance bodies.

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.

Code of Conduct: <http://www.barry-callebaut.com/codeofconduct>

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.

Comprehensive annual risk review in the framework of our Group Enterprise Risk Management system. Systematic risk assessment also for the purpose of the prioritization of our Internal Audit Department and its annual audit plan to be approved by the Board's integrated Audit, Finance, Risk, Quality and Compliance Committee (AFRQCC)

4.10

Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.

Annual self-evaluation of the Board of Directors

Commitments to External Initiatives

4.11

Explanation of whether and how the precautionary approach or principle is addressed by the organization.

Cocoa is produced mostly by smallholder farmers in remote equatorial areas. The areas facing the most vital challenges are in Western Africa, which produces most of the world cocoa volume. Since we are the heart and engine of the world's chocolate industry, we must help improve cocoa farming

practices and livelihoods. This is not altruism; it is critical to the future of our business. Demand for chocolate and cocoa continues to grow yet production remains flat as cocoa farmers turn to more profitable crops. And without cocoa, there can be no chocolate. To safeguard the future of our business, we must make cocoa farming viable and attractive to farmers today and tomorrow. Sustainable cocoa is therefore one of the four pillars of our growth strategy, alongside Innovation, Expansion and Cost Leadership.

4.12

Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.

Together with other cocoa and chocolate companies, civil society organizations, the countries of Côte d'Ivoire and Ghana, and the U.S. government, we signed the Harkin-Engel Protocol in 2001 to work to eradicate the Worst Forms of Child Labor in the cocoa sector, as defined by the ILO Convention 182.

4.13

Memberships in associations (such as industry associations) and/or national/international advocacy organizations.

Barry Callebaut is a member of industry trade associations that sponsor and promote various projects, research and working groups that focus on sustainability and child labor issues in the cocoa sector. At the second World Cocoa Conference, organized by the International Cocoa Organization (ICCO) in May 2014 in Amsterdam, Barry Callebaut held a booth to illustrate its sustainability programs and presented on its progress towards the Global Cocoa Agenda which was defined at the first conference, held 2012 in Abidjan. Barry Callebaut is also a leading member of several industry and multi-stakeholder associations such as the World Cocoa Foundation (WCF), the International cocoa Initiative (ICI) (see also CSR p. 31) and CocoaAction (CSR p. 10)

Stakeholder engagement

4.14

List of stakeholder groups engaged by the organization.

Main stakeholders are shareholders, customers, employees, business partners, the environment, and the neighbors of all company sites.

4.15

Basis for identification and selection of stakeholders with whom to engage.

Key stakeholder mentioned under 4.14 are selected based upon: The stakeholders' ability to significantly impact Barry Callebaut's economic, ecological and social performance. And where Barry Callebaut's economic, ecological and social performance significantly impacts stakeholders.

4.16

Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.

Not reported as not mandatory for Level C.

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.

Not reported as not mandatory for Level C.

Economic Performance Indicators

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.

Partial information: Annual Report 2013/14

In thousands of CHF	
Direct economic value generated (revenue from sales and services):	5,865,940
Economic value distributed	
Total Operating costs (cost of goods sold)	5,004,815
Total Employee wages and benefit (total personnel expenses)	474,687
Total Payments to providers of capital (finance costs)	121,964
Total Payments to government (income tax expenses):	42,410
Total Community investments	10'700
Economic value retained (= Ec. value generated less minus Ec. value distributed)	211,364

EC2

Financial implications and other risks and opportunities for the organization's activities due to climate change.

Partial information:

The business of Barry Callebaut depends primarily on the availability of key raw materials such as Cocoa, Sugar and Dairy. Events such as changes in temperatures, poor weather conditions etc. can negatively impact the availability and price of these raw materials and affect our business (e.g. crop yields).

To better manage and assess such risks or opportunities, Barry Callebaut intends to diversify its supply sources as much as possible (sourcing beans and other raw materials from various origins). Additionally we act as a global player with back up possibilities in different countries and regions providing us the ability to compensate local issues through our global supply chain. Risk estimation for e.g. adverse weather conditions are estimated as good as possible. At this time, these risks (and opportunities) cannot be quantified in a meaningful manner. To mitigate the risks, Barry Callebaut continuously works on a well-diversified supply source for key raw materials.

EC3

Coverage of the organization's defined benefit plan obligations.

Pension provisions are calculated according to the same IAS19 valuation methodology for all Barry Callebaut entities but the management of the pension plans is regional and country specific. Recovery plans are put in place according to statutory funding requirements, which are different per country and legislation. Overall the necessary measures are put in place to ensure full coverage by the average maturity date/ duration of the plans.

The percentage of employees participating in a pension plan or a defined retirement benefit plan has increased from 37 % to 44 % vs PY. Coverage of defined benefit pension obligations varies between legal entities but is on average 49 % of all plans and the coverage percentage for defined contribution plans amounts to 51 % of all plans.

In FY 2013/14 a number of unfunded defined benefit plans in Europe, Brazil and Asia were taken over due to the Petra Foods Cocoa Division acquisition. The overall materiality of these acquired liabilities is limited.

For the future, the recovery plans for the funding gaps of defined benefits plans will be further implemented and updated regularly in order to improve the funding situation of the plans.

Furthermore the conversion of certain defined benefit plans into defined contribution plans is under investigation. In terms of accounting standards, the revised IAS 19 reporting standard will

be applied in our financial statements as of FY 2013/14.

Number of people in a DB pension plan	1972
Number of people in a DC pension plan	2087
Number of people not enrolled in a co. pension	5260
Total	9319

EC4

Significant financial assistance received from government.

The Barry Callebaut group has received no significant assistance from government that has a material impact on its financial results.

Market Presence

EC5

Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.

Where there is a standard minimum wage (legal or commonly used), Barry Callebaut pays its employees this minimum wage or more at all sites of operations. The average weighted ratio between lowest salary paid at each operation and the standard minimum wage (where available) is 1.45.

EC6

Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.

Cocoa bean cultivation is only possible in a narrow geographic region. Where possible, we strive to source directly from cooperatives or farmers in this region, and buy from local operators anytime for the purpose of feeding our local processing presence in origin countries which have local crop (especially Ivory Coast, Ghana, Brazil, and Indonesia). Approximately 65% of our cocoa is sourced from cooperatives, farmer organizations, local cocoa supply chain intermediaries and national cocoa marketing bodies.

In 2012, Barry Callebaut named “Sustainable Cocoa” as the fourth pillar in our overall corporate strategy, joining the existing pillars of Expansion, Cost Leadership and Innovation. With this strategic pillar, Barry Callebaut aims to intensify its efforts in direct cooperation with the farmer communities to increase cocoa yields and the respective quality our customers require.

For the rest of the supply toward factories located in consuming countries we have no strict policy in place. Our approach is a balanced handling of local exporters and international traders, depending what fits best to balance supply needs and capture price opportunities.

EC7

Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.

Barry Callebaut’s position is to hire managers based on talent, where geographical origin is less important than experience, capabilities and potential. We also strive to promote managers internally, which indirectly fills the pipeline with local talent.

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.

Extensive community programs have been conducted by Barry Callebaut over the years. Our operations in Ivory Coast, Cameroon, Ghana and Brazil continue to contribute to select initiatives, focused on education and health, mainly in cocoa farming communities. The activities reflect the CSR Cocoa strategy, and in particular the focus areas of the Education and Health pillars (now united under a single "Community" pillar) of Cocoa Horizons. Relevant criteria for the selection of activities are aligned with community needs based on dialogue with suppliers (cooperatives in Ivory Coast and Ghana, and farms in Brazil) and local governmental agencies. Internal stakeholders are informed about such programs and initiatives through BCnet and Hot Chocolate (internal newsletter), external stakeholders as follows: community members informed by cooperative leaders and elders in the community; analysts and media may be informed via press releases, interviews, meetings.

Program highlights

- Ivory Coast (since 2007): 1 college and 10 primary schools built – providing educational facilities for approx. 650 secondary school students and 1,200 primary school students. In addition, 5 canteens, 1 medical center, 2 infirmaries on or near school premises, 8 boreholes and 2 water towers, and school latrines, contribute to basic health care and nutrition of community members. The construction of teacher housing at 5 primary schools provides a total of 15 housing units for teachers, to help attract and retain quality teachers to rural communities.
- Cameroon (since 2012): new classroom block of 4 classrooms – providing educational facilities for 200 primary school students, plus borehole and water tower to serve community's water needs.
- Ghana (since 2010): renovation and refurbishments, including furniture, libraries and computer rooms provided to 6 schools (selection coordinated with Ministry of Education). Scholarship program for women and children provided business skills training to women and coverage of basic school expenses (30 women, 60 children in 4 rural communities were beneficiaries). Construction of two latrine blocks.
- Brazil: educational program on 5 cocoa plantations serves 143 children. After-school educational and sports program in Ilheus near Barry Callebaut factory serves 255 local children including 47 children of Barry Callebaut employees.

Challenges and Barry Callebaut's approach to meet them

The schools are public schools. They are managed and directed by Ministry of Education in the respective country. Maintenance of the facilities long-term is the responsibility of the local community. Through its business relationships with cooperatives in the area and regular contact, Barry Callebaut maintains regular contact with the communities and provides guidance and suggestions upon request of the community.

Outlook and objectives

Continued focus on education and health interventions in target communities, including infrastructure and products new rural primary school/community learning center construction (2 anticipated in Ivory Coast), distribution of approximately 1,500 water filters in Ivory Coast and Ghana. Ongoing continuation of educational support programs in Brazil, and expansion of training programs in agriculture and food production for women.

Cocoa Sustainability Report 2013/14, P. 24-33: Community

EC9

Understanding and describing significant indirect economic impacts, including the extent of impacts.

Our business impacts various actors in the economy, from smallholder cocoa farmers and other suppliers to employees, contractors, customers, providers of capital and tax authorities. We believe that our business generates and captures value and shares this value with the stakeholders mentioned. We have not performed socio-economic studies which would quantify this impact.

An example is the training of farmer trainers in Ivory Coast (Cocoa Center of Excellence, more information can be found here: <http://www.barry-callebaut.com/51?release=10624>).

Also refer to EC8

Environmental Performance Indicators

Materials

EN1

Materials used by weight or volume.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN2

Percentage of materials used that are recycled input materials.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Energy

EN3

Direct energy consumption by primary energy source.

	2013/14
Non-renewable energy consumption	GJ
Natural gas	1'358'834
Heating oil, diesel	36'001
Renewable energy consumption	
Biomass: cocoa bean shells	626'341
Total	2'021'177

The integration of the operations acquired with the cocoa business of Petra Foods significantly impacted our environmental KPIs. The total energy use increased by 7% while the relative energy use per tonne of activity decreased 0.4%. We are improving key production processes, optimizing their energy use and installing more energy-efficient equipment.

EN4

Indirect energy consumption by primary source.

Total electricity consumption for FY 2013/14 was 1,345,295 GJ. This electricity was drawn from the grid, as Barry Callebaut does not generate any electricity itself.

EN5

Energy saved due to conservation and efficiency improvements.

Energy savings from innovative conching technology: A new conching technology developed in house allows us to reduce the energy consumption by more than 30% compared to the traditional process while making the process more compact and efficient. This new technology also incorporates several enhancements previously tried and tested by our teams over the years. The energy savings translate directly into a reduction of our carbon footprint. This technology has been tested on an industrial scale in our plant in Poland. We confirmed the viability of this innovation and have implemented this new technology in our largest chocolate factory in late 2013. This technology forms the basis for new production plants.

Total energy savings for FY 2013/14 were 12,254 GJ.

EN6

Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.

These types of initiatives are not applicable to our business, as we do not produce or sell energy-consuming products.

EN7

Initiatives to reduce indirect energy consumption and reductions achieved.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Water

EN8

Total water withdrawal by source.

Water used in Barry Callebaut operations is taken mainly from municipal sources. Water consumption for FY 2013/14 was 1,668,497 m³. The water use ratio per tonne of activity was 0.474 l/t, down 4% vs PY.

EN9

Water sources significantly affected by withdrawal of water.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN10

Percentage and total volume of water recycled and reused.

We have implemented programs to reduce water use but not to recycle or reuse water.

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.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN12

Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN13

Habitats protected or restored.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN14

Strategies, current actions, and future plans for managing impacts on biodiversity.

In Côte d'Ivoire, Barry Callebaut leads a project to protect biodiversity in the largest remaining part of the old rainforest. In a joint initiative with the Rainforest Alliance, we implemented a cocoa farmer training program to help protect Taï National Park. The involved parties aim to develop long-term solutions for preventing further degradation of rainforest and fragile ecosystems near Taï National

Park, which is one of the last major remnants of the vast primary tropical forest that once spanned across present-day Ghana, Côte d'Ivoire, Liberia and Sierra Leone, and is the largest island of forest remaining in West Africa, according to the UNESCO World Heritage Center.

In cooperation with the Rainforest Alliance, Barry Callebaut is also establishing nurseries for indigenous shade trees, launching a tree planting program, creating nurseries for cocoa seedlings, and setting up demonstration plots to showcase good agricultural practices. Cocoa farms with a more diverse vegetation than monocultures, such as intercropping with various trees, bushes and plants, in the long-term have a higher yield, lower disease load and soil quality which does not degrade over time.

General aspect with regard to biodiversity management at Barry Callebaut:

- Research program ambition: Becoming a worldwide respected knowledge partner in cocoa growth and productivity understanding the influence parameters to increase cocoa yield in a sustainable manner.
- Strategy: identify best agricultural practices and agronomic systems design to increase yield and quality of cocoa at plantation level in the most strategic countries.
- Objectives: increase productivity, quality and sustainability (by means of introducing new organic techniques to improve soil structure and fertility).

Reporting efforts:

- Address agronomic knowledge gap and ensure accurate and validated knowledge transfer towards our farmers through training material.
- Build credibility towards our customers and external partners on one of the main topics of the moment: sustainability by communicating on conferences, customer meetings and scientific journals.
- Transfer all the know-how and research output to the sustainable sourcing team for on farm implementation and follow up.

Outlook and objectives:

- Focus on knowledge build-up in West-Africa and South-East Asia
- Cooperation with local/national research institutes
- Focus on yield and quality increase, and pest/disease decrease
- Improve farmer income whilst applying agroforestry models

EN15

Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Emissions, Effluents, and Waste

EN16

Total direct and indirect greenhouse gas emissions by weight.

In the last fiscal year, CO₂ emissions amounted to 304,418 tonnes of CO₂, up 34% vs PY due to the integration of the cocoa business. The relative CO₂ emissions increased 25% to 0.474 tonne of CO₂ per tonne of activity.

EN17

Other relevant indirect greenhouse gas emissions by weight.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN18

Initiatives to reduce greenhouse gas emissions and reductions achieved.

All Barry Callebaut's cocoa processing factories in origin countries now use discarded cocoa bean shells as a source of heat. Using a process first introduced in Côte d'Ivoire, this generates up to 100% of the steam needed for cleaning and processing. This has the dual benefit of reducing waste and replacing fossil fuels, thereby massively reducing our carbon footprint. In European and American factories, bean shells are sold to make soil improvement material. This is then used in agriculture as a substitute for peat and other organic materials. The resulting carbon emission reductions are difficult to quantify but the ecological benefits (avoidance of peat extraction) are considerable.

EN19

Emissions of ozone-depleting substances by weight.

Due to the nature of our business, we do not have emissions of ozone-depleting substances from our operations.

EN20

NO₂, SO_x, and other significant air emissions by type and weight.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN21

Total water discharge by quality and destination.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN22

Total weight of waste by type and disposal method.

Partial information: in fiscal year 2013/14, our operations generated 6,327 t of waste, up 5% vs PY.

EN23

Total number and volume of significant spills.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN24

Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

EN25

Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Products and Services

EN26

Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.

The environmental impacts of our products are in the supply chain, not with the consumer, therefore this question does not apply to our business.

EN27

Percentage of products sold and their packaging materials that are reclaimed by category.

Our products (cocoa and chocolate products) are not “reclaimed* after use since they are food for human consumption, therefore this question does not apply to our business.

The packaging materials represent an insignificant part of our environmental work stream.

Compliance

EN28

Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.

There have been no significant fines and no material non-monetary sanctions in FY 2013/14.

Transport

EN29

Significant environmental impacts of transporting products and other goods and materials used for the organization’s operations, and transporting members of the workforce.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Overall

EN30

Total environmental protection expenditures and investments by type.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Labor Practices and Decent Work Performance Indicators

Employment

LA1

Total workforce by employment type, employment contract, and region.

Permanent employees per region	Africa	Americas	Asia	Europe	Total	Percentage
Top management	0	12	22	74	108	1.2%
Management	49	260	209	379	897	9.6%
Professional	112	366	242	776	1496	16.1%
Administrative	480	291	346	770	1887	20.2%
Blue collar	377	1457	1252	1845	4931	52.9%

Total	1018	2386	2071	3844	9319	100.0%
Percentage	10.9%	25.6%	22.2%	41.2%	100.0%	

In FY 2013/14 there were 306 part-time employees (3.3% of the total workforce) and 1069 temporary employees (11.5% of the total workforce). See also Annual Report 2013/14, P. 22-23: "Growing Talent"

LA2

Total number and rate of employee turnover by age group, gender, and region.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

LA3

Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.

Permanent part-time employees enjoy the same benefits as full-time employees.

This indicator is not reported for temporary employees as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Labor/Management Relations

LA4

Percentage of employees covered by collective bargaining agreements.

Number/percentage of people covered by a union or collective bargaining agreement		
Region	No of empl.	% covered
Africa	634	62%
Americas	1374	58%
Asia-Pacific	605	29%
Europe	2959	77%
Global	5572	60%

LA5

Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Occupational Health and Safety

LA6

Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.

In fiscal year 2013/14, 6149 employees (66% of total) were covered by a Health&Safety committee. For 3752 employees (40%), Health&Safety topics were also covered as part of their formal collective agreements.

LA7

Rates of injury, occupational diseases, lost days, and absenteeism, and number of work

related fatalities by region.

Category	2013/14	2012/13
Number of hours worked	11'442'195	9'688'127
Accidents	143	205
Injury frequency rate (acc per mio hrs)	12.5	20.6
Lost work days due to accidents	3457	4'129
Severity rate (lost days/100,000 hrs)	0.30	0.43

LA8

Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.

Annual Report 2013/14, P. 47: Benefits to employees in origin countries

Concerning the protection against serious diseases, Barry Callebaut provides education, counseling, prevention programs, and treatment for workers at our own factories and at our supplier organizations in cocoa producing regions.

The following table provides an overview of health services provided to employees in origin countries.

	Ithaus - Brazil	Ithaura - Brazil	Extrema - Brazil	Côte d'Ivoire Abidjan	Côte d'Ivoire San-Pedro	Côte d'Ivoire Sinfra	Cameroon Douala	Ghana Tema	Malaysia Port Klang	Malaysia Pasir Gudang	Indonesia Bandung	Indonesia Makassar	Mexico Monterrey	Mexico Toluca	Mexico Mexico City
Start year of operations	1993	1979 (Delfi Cocoa)	2010	1964 (Cacao Barry)	1995	2000	1952 (Cacao Barry)	2001	2008	2013 (Delfi Cocoa)	2013 (Delfi Cocoa)	sept.13	2008	2011	1941 (Delfi Cocoa)
Facilities	Cocoa factory	Cocoa factory	Chocolate factory	Cocoa factory	Cocoa factory	Bean cleaning facility	Cocoa factory	Cocoa factory	Combined factory	Cocoa factory	Cocoa factory	Cocoa factory	Chocolate factory	Chocolate factory	Cocoa factory
Total employees as of 31.08.2014	310	274	129	323	227	13	120	102	379	418	540	92	172	149	30
Doctor/nurse on site	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	No
Medical exams	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Vaccinations	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	No	No	No	No
HIV/AIDS education and support	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No
Health insurance or other medical care	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

In cocoa growing areas of Africa, Barry Callebaut supports a range of community health activities. In 2013/14, approximately 49,000 people benefitted from our health initiatives. See Cocoa Sustainability Report 2013/14, p. 28-29.

LA9

Health and safety topics covered in formal agreements with trade unions. Aspect: Training and Education

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Training and Education

LA10

Average hours of training per year per employee by employee category.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

LA11

Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.

Programs to maintain and improve the general qualifications of employees and their employability. The Marbach programs offer Barry Callebaut colleagues a unique development opportunity. The programs continue to grow in year-over-year participation from all Barry Callebaut regions and sites. Participants rate the value of their learning ever higher, and we continue to see more positive impacts on the business. In the 2013-14 season, we expanded from 16 to 21 trainings. In addition to the locations of Marbach and Chicago, we now also offer training in Singapore for our Asian employees. Last year we have trained 391 participants (38% women) from 46 sites and 25 countries, up from 355 in the previous year (+10%).

Leadership Programs	Management Skills Workshops	Functional Skills Workshops
- Team Leadership	- Being the Boss	- Customer Focus
- Strategic Leadership	- Delegation & Coaching	- Negotiation
- The Leadership Challenge	- Project Management	- Business Communications
- Executive Leadership		- Understanding Finance
- Source		

Leadership Programs

- Source is for the group of young professionals identified by management as a “source” of our success, today and in the future. It is designed to improve personal effectiveness and broaden business insight. Participants must be nominated by their direct managers, supported by HR, and approved by their regional presidents or ExCo leaders.
- Management Development 1: Team Leadership is the core program in leadership practice. Participants focus on key people management skills with exercises in leadership and teamwork, and improve their business insight through finance and project management.
- Management Development 2: Strategic Leadership builds business acumen by examining the larger strategic issues outside participants’ functional areas, improving their skills in assessing business and organizational challenges, and leading in leading their people to collaborative responses.
- Management Development 3: The Leadership Challenge gives experienced Barry Callebaut managers the opportunity to deeply explore and expand their leadership capabilities and apply them to current business challenges. Includes a 360-degree assessment.
- Executive Leadership is the annual session for senior managers to sharpen their strategic skills and become more effective organizational leaders and developers of management talent. The program introduces new topics each year, giving executives a regular opportunity to refresh their view of leadership in action.

Management Skills Workshops

- Being the Boss is a program for new and recently appointed managers and supervisors, focusing on building person-to-person relationships, exercising constructive influence, and creating and guiding a real team. Assessments and activities are designed to encourage the self-reflection and insight required to master the craft of leading people to achieve successful outcomes.
- Delegation and Coaching provides real-world practice in delegation and coaching skills that will reduce stress, empower colleagues and build morale. Taken together, these techniques are “power tools” for effective management that can maximize individual and team productivity.
- Project Management provides in-depth practice in using the tools necessary to deliver a successful project. Participants learn how to deliver results by defining clear objectives and building powerful plans and a team climate that understands milestones and executes, despite barriers.

Functional and Skills Workshops

- Business Communication focuses on developing concise communications, making effective presentations and confidently presenting ideas to internal and external stakeholders. Participants also focus on communicating more effectively in a diversified, multicultural environment.
- Customer Focus enables all Barry Callebaut professionals dealing with internal or external customers to develop their skills to successfully discover and deliver what customers really want. Through recent Barry Callebaut cases, participants will examine what "customer focus" means in practice.

- Finance gives non-financial managers and professionals the knowledge and tools necessary to more successfully analyze and understand financial issues involved with their department or function.
- Negotiation is for managers and professionals in all areas where success depends on developing solutions by cooperating with others -business clients, suppliers, internal departments, colleagues and other stakeholders. Participants learn how to set goals and prepare effectively, understand the needs and interests of all parties, and conclude better agreements.

Furthermore we offer training programs for employees including training courses focused on maintaining our standards for quality, health and safety as well as technical and on the job skills training. On a case to case basis Sabbaticals may be granted to any employee, whenever possible in view of company requirements.

Key initiatives

- We offered updated leadership programs and workshops, and introduced a brand new workshop series focusing on the critical skills of managing and developing people (being the boss, delegation and coaching, see above).
- Global HR together with Operations developed of a comprehensive program that is covering training of continuous improvement, technical training, energy, etc. with the goal to facilitate knowledge transfer in all plants.

Programs to help employees prepare for retirement or post lay off

To help employees approaching retirement our HR Staff offers one-to-one support for preretirement planning. We are also conducting presentation with Pension Plan experts to explain important aspects of retirement benefits and scenarios. Post lay off or outplacement support is provided on a case by case bases.

LA12

Percentage of employees receiving regular performance and career development reviews.

All of our employees have at least one annual appraisal discussion with their direct line manager or supervisor. Employees in managerial or technical roles have these discussions based on our internal "Performance Management and Development Process" (PMDP), which includes target-setting and assessment, a bonus structure tied to individual and Group performance as well as career and personal development perspectives. This is aligned with expected actions and behavior associated with Barry Callebaut's corporate values.

Diversity and Equal Opportunity

LA13

Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.

Employee diversity	Blue collar	Adminis-trative	Profes-sional	Manage-ment	Senior mgmt	Execu-tive	Total
Female	12.8%	51.0%	37.2%	29.5%	14.7%	15.4%	26.1%
Male	87.2%	49.0%	62.8%	70.5%	85.3%	84.6%	73.9%
30-50	55.9%	60.8%	66.2%	71.5%	69.5%	53.8%	60.1%
>50	18.8%	12.6%	14.4%	24.1%	30.5%	46.2%	17.5%
<30	25.3%	26.6%	19.5%	4.5%	0.0%	0.0%	22.3%
Total	4931	1887	1496	897	95	13	9319

Minority group is not a meaningful description of a human being and not recognized in the country where our company is headquartered and would be illegal to collect/manage.

LA14

Ratio of basic salary of men to women by employee category.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

LA15

Return to work and retention rates after parental leave, by gender.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Human Rights Performance Indicators

Investment and Procurement Practices

HR1

Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

HR2

Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.

Supplier Code distributed to suppliers of all categories representing 70 to 100 % of category spend, with collection of signed Supplier Declarations. Not all responses have yet been received, we expect in time all suppliers to return a signed agreement.

No knowledge of issue with specific Barry Callebaut suppliers, but general categories of raw materials including cocoa, as well as hazelnuts and vanilla, have historically had issues with child labor; i.e. children working in forms of Worst Forms of Child Labor, as defined by ILO. Seat on Board of ICI and commissioning of ICI child labor sensitization activities with target coops.

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.

Partial information:

Formal implementation of the Code of Conduct (CoC) for employees (document can be accessed [here](#), cf. 9).

The CoC is an integrated part of the employment contract and employees confirmed in writing that they have read the CoC and agreed to uphold its provisions. Part of the onboarding training (welcome day) in most locations and the corporate legal team has conducted training sessions using the compliance game. The aim of the "Ethical Dilemma Game" is to raise awareness of dilemma situations relevant to daily work, increase the openness to address such dilemmas, stimulate debate, challenge each participant's choice, create insights into other people's perspectives and prompt discussion about other dilemmas. In addition, the CoC is communicated to employees via Intranet and "Hot Chocolate" (Barry Callebaut newsletter).

Sustainability Report 2012/13, P. 11: Code of Conduct

Non-discrimination

HR4

Total number of incidents of discrimination and actions taken.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Freedom of Association and Collective Bargaining

HR5

Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.

Across our organization, we have a strong commitment to respect the ILO provisions on freedom of association and support freedom of association in line with local laws and regulations. More than half (60%) of our permanent contract employees participate in a union or a collective bargaining agreement.

Examples of how the right to exercise freedom of association and collective bargaining are implemented are the following:

- Ghana: The constitution and the labor laws of Ghana stipulate that individuals have the right to exercise freedom of association. Barry Callebaut recognizes this right and many of its employees are unionized. Management does not interfere in this process. Furthermore, the employees are covered by a Collective Bargaining Agreement.
- Ivory Coast: The presence of staff representatives and trade union is in accordance with the national law and international convention. They have their organization and the company helps them in the organization of their meetings. The management also meets regularly with personnel representatives.

Child Labor

HR6

Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.

On all of our sites we display our commitment to fight against child labor and all of our employees have a contract that must include a proof of age. As an example, at Ivory Coast the watchmen of our sites control that no people under 18 enter to work in the plants.

In November 2012, Barry Callebaut obtained the Sedex certification. Sedex stands for "Supplier Ethical Data Exchange", and is a non-profit membership organization dedicated to driving improvements in responsible and ethical business practices in global supply chains. It has provisions on forced labor and children labor.

Our Code of Conduct has provisions on the prohibition of child labor and prohibition of forced or compulsory labor. Suppliers are compelled to sign Barry Callebaut's charter of commitment to the fight against child labor.

In Cameroon, according to Cameroonian law and requirements, Barry Callebaut signed and released a social engagement program. This program especially aims in prohibiting child labor in our enterprise. To ensure compliance with local and international regulatory requirements, CIS CACAOS invites its partners, suppliers and subcontractors to comply strictly with the principles and rules denouncing forced labor and all forms actions that can harm the health, safety and morals of children and people.

Child labor is an issue in cocoa farming communities and of concern to all industry members. While it is not unusual for all members of a family, including children, to help on a family-run cocoa farm,

Barry Callebaut strongly condemns slavery, forced labor and any practices that exploit, endanger, or harm children.

According to the International Labour Organization (ILO), among the most pressing industry-specific child labor concerns are related to potentially hazardous conditions children may be exposed to in the cocoa fields and the limited access to education.

Barry Callebaut adheres to the ILO Conventions. The following measures have been taken to minimize the risk of child labor/forced labor by suppliers:

- QPP Charter on Child Labor (relevant to QPP coops, in Ivory Coast and Cameroon)
- Child labor sensitization activities with community members by ICI local NGOs (Ivory Coast)
- Child labor module included in Farmer Field School curriculum

In addition to items listed above, provision of classrooms and schools addresses the educational infrastructure gap, widely regarded as contributing to the elimination of child labor by the CLCCG (government of USA, Ivory Coast, Ghana).

Further information on our child protection activities can be found in the 2013/14 Cocoa Sustainability Report, p. 30.

Forced and Compulsory Labor

HR7

Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.

See indicator HR6

Security Practices

HR8

Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Indigenous Rights

HR9

Total number of incidents of violations involving rights of indigenous people and actions taken.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Society Performance Indicators

Community

SO1

Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.

See indicator EC8 for additional information (description of programs and outcomes).

The impacts from our own direct operations fall below the materiality threshold. In our supply chain, we have high impacts on communities from which we source cocoa, in terms of generating income resulting from the farmer's production of cocoa beans. We aim to increase the positive impacts we have on communities through our farmer education and farmer health programs, especially in remote areas of cocoa growing.

To account for the importance of this topic, a dedicated Cocoa Sustainability Report has been produced and published in 2014. Highlights:

- 99,000 farmers trained in good agricultural practices
- 84,000 tonnes of sustainable cocoa sourced from our programs
- 73,600 people reached by our community activities

Corruption

SO2

Percentage and total number of business units analyzed for risks related to corruption.

Partial information

Barry Callebaut's legal & compliance department has continued to roll out the Group's Compliance Program and conducted compliance trainings in all material sites of the Group. Compliance awareness is fostered by a full page of compliance information in each issue of the Group's employee magazine and on the Group's intranet, including an interactive compliance dilemma case.

To manage risks related to corruption, Barry Callebaut's internal audit evaluates corruption risks based on standard fraud detection methodology applied in the regular site audits. All material sites are included in this analysis, i.e. 100% of countries where the company operates production sites and/or has sales activities. When corruption "red flags" are identified, additional risk evaluations or investigations are conducted with support from the Legal Department. The Legal Department conducts face-to-face compliance trainings in all regions every year. In addition, corruption risks are considered as part of the Group's annual risk assessment and in the planning of the internal audit and compliance training cycle.

SO3

Percentage of employees trained in organization's anti-corruption policies and procedures.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

SO4

Actions taken in response to incidents of corruption.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Public Policy

SO5

Public policy positions and participation in public policy development and lobbying.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

SO6

Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Anti-Competitive Behavior

SO7

Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.

No cases in FY 2013/14. Competition law forms part of the Group's regular compliance trainings. Awareness for competition law compliance is maintained by specifically addressing competition law compliance in face-to-face trainings, the respective dilemma cases in the "Dilemma of the Month"-series divulged by the Group's intranet and in articles in the Group's employee magazine.

Compliance

SO8

Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Product Responsibility Performance Indicators

Customer Health and Safety

PR 1

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.

Product safety is an absolute priority at Barry Callebaut and we have put great emphasis on establishing quality assurance programs that cover all customer relationships. All of our products are systematically assessed for quality and food safety and along life cycle stages such as:

- Product development
- Research and Development
- Certification
- Manufacturing and Production
- Marketing and
- Storage distribution and supply
- Use and service
- Disposal

All of our plants hold Global Food Safety Initiative (GFSI) certification, typically delivered by compliance with the British Retail Consortium (BRC) standard or ISO 22000. All plants maintain Hazard Analysis Critical Control Point (HACCP) plans for products in order to comply with national regulations and International food safety best practice.

In addition Barry Callebaut has a set of corporate policies and additionally at region and site level further policies and procedures can be added to the mandated global requirements.

We use "food safety by design" principles to assure safe processes and products so in fact all our products are designed to be food safe and of a consistent quality. We monitor continuously the Critical Control Points (CCPs) in our processes to ensure that we maintain control.

Non conformances are logged and we review these on a regular basis to identify areas for improvement. Locally we monitor complaints and investigate for the root cause of issues in order to increase customer satisfaction and have continuous improvement programs in place.

In FY 2013/14 we maintained a significant project (Project Spring) to improve service to customers, focused in Western Europe.

To meet consumers' increasing demand to be informed about food additives, and to be alerted to potential allergens including nuts, soy or wheat, we work with our customers to provide comprehensive information on all our products.

Over time we have developed a number of position statements responding to the main concerns, past or present, from customers and consumers on the following topics:

- Heat treatment of milk products
- Compliance with radioactivity legislation
- Declaration on the authorized use of additives and flavorings
- Histamine
- Maleic acid
- 4-methylimidazole
- Acrylamide
- Presence of bitter almonds in sweet almonds
- Declaration on halal
- Benzoic acid and sorbic acid
- Ionizing radiation
- Non CITES species
- TSE and milk ingredients
- Best-before-date
- Botulinum contamination of whey protein concentrate
- Copper content in Chinese chocolate standard
- Declaration on animal products and alcohol
- GMOs
- Microbial monitoring of finished products
- Precautionary soy labeling
- Statement on contaminants
- Statement on diacetyl
- Statement on pesticides
- Statement on the use of palm oil

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.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

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.

Being a purely Business-to-Business company, the information required by our customers varies from customer to customer. We endeavor to provide all the information required by our customers.

PR4

Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.

In FY 2013/14 Barry Callebaut experienced no incidents of non-compliance with regulations that resulted in a fine or penalty. There were no incidents of non-compliance with voluntary codes

concerning product information or labeling.

PR5

Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.

Partial information:

Locally Barry Callebaut monitors complaints and investigates for the root cause of issues in order to increase customer satisfaction and have continuous improvement programs in place.

Customers can give feedback through our Customer Service groups and also gather feedback via our Quality Assurance teams at plant level. We also monitor all comments made on the corporate website that every Quality and Food Safety related comment is assessed by our global Head of Quality and Regulatory Affairs.

Marketing Communications

PR6

Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

Barry Callebaut is a fully business-to-business company; consumer related marketing laws, standards and voluntary codes do not apply. This indicator is not relevant to Barry Callebaut and its stakeholders.

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.

Barry Callebaut is a fully business-to-business company; consumer related marketing laws, standards and voluntary codes do not apply. This indicator is not relevant to Barry Callebaut and its stakeholders.

Customer Privacy

PR8

Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

In FY 2013/14 there were no such substantiated complaints.

Compliance

PR9

Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.

In FY 2013/14 Barry Callebaut received no such significant fines .

Food Processing Sector Supplements

Sourcing

FP1

Percentage of purchased supplies compliant with company's sourcing policy.

Assuring safety and consistency starts with the procurement and supply of raw materials. 100 % of our products are assessed for our compliance standards.

We specify the materials that meet our requirements and request that suppliers meet those specifications. We purchase only from approved suppliers that have been screened in our supplier management process. We continue to monitor the quality and performance of the supplied materials throughout the contract period using our Supplier Evaluation System (SES). We provide feedback on the quality of the supply to our Procurement team and the suppliers.

In order to ensure that we can manufacture quality assured and safe finished products, we demand transparency and management of data over the supply network upstream from our manufacturing plants. In order to be able to manage quality in an expanding and complex supply network, we populate our databases with data from the suppliers and the supplied materials. We use SAP software to support this work.

Elements that are part of the database highlight the importance of full integration of all plants, tollers and co-manufacturers and are part of Barry Callebaut's global template. New suppliers and materials are also approved by full integration of raw material/vendor approval process in process of R&D in all SAP plants:

1. View up-to-date profiles of all suppliers (using Google+ software)
Approval status; certification status (GFSI and special certifications: AS8000, Kosher, Halal, UTZ, Fair Trade, RSPO, etc.); audit status (Barry Callebaut audit/third party audits)
2. Central governance of all master data vendor/raw material related
List approved supplier; raw material, packaging, co-making specifications; master data raw materials, packaging materials, co-making materials; legal data raw materials; nutritional profile raw materials; allergen profile raw materials
3. Assess compliance and manage supply risk
Check compliance contract/call-off towards List Approved Suppliers; Check of CoA, certification (IP, batch kosher, etc.) at goods receipt; positive release implementation for all sensitive raw materials; incoming goods inspection conform to corporate procedures; out of specification recording via SAP notifications
4. Monitor and manage supplier performance
Supplier evaluation from trader down to Good supplier; SES in Region West Europe on multilevel: Vendor/OA = ordering address, GS = good supplier; Automatic Supplier Evaluation reporting
5. Approve new suppliers/raw materials
Sample analysis; Evaluation of sample/documentation

As a means of imparting our expectations to our suppliers regarding general labor standards, Barry Callebaut's Quality Assurance team requests that suppliers complete an Ethical Audit Questionnaire based on the Social Accountability International's auditable social certification standard for decent workplaces, SA8000. We have developed a Supplier Code that outlines the minimum requirements expected from our suppliers. These include compliance with all laws and regulations, compliance with international labor standards, notification of incidents, background checks and drug-free workplaces, no engagement in corrupt practices, and monitoring of compliance.

FP2

Purchased supplies verified according to responsible production standards.

This indicator is not reported as the materiality test, conducted in accordance with the GRI Guidelines, determined it to be not particularly relevant to Barry Callebaut and its stakeholders.

Labor/Management Relations

FP3

Working time lost due to industrial disputes, strikes and/or lock-outs

In FY 2013/14 there has not been any industrial dispute, strike or lock-out at any Barry Callebaut operation.

FP4

Programs promoting healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need.

Most material to our business and especially its locations in origin countries is the malnutrition which is often prevalent in remote areas. In order to help these employees manage a nutritious diet, we provide canteens which serve wholesome meals. In addition, we support health services where needed.

Concrete examples are:

- Ghana: We have a canteen that ensures that the individual has a well-balanced meal each day of assuming duty. Furthermore, the Nurse on site offers education on diet and healthy lifestyles.
- Cameroon: Each year at the International AIDS Day, we are organizing an awareness for staff and their families with educational lectures, free testing and condom distribution. Under the QPP, we distribute mosquito nets to families of cocoa. We created 2 points of potable water distribution for our neighbors.
- Ivory Coast:
 - Distribution of medical kits and mosquito nets to farmers cooperatives.
 - The installation of water towers and boreholes in cocoa communities.
 - The construction of canteens, infirmaries and a health center in cocoa communities

Sustainability Report 2012/13, p. 25: Benefits to employees in origin countries

Customer Health and Safety

FP5

Products manufactured in sites third party certified according to internationally recognized food safety management system standards.

All Barry Callebaut plants hold Global Food Safety Initiative (GFSI) certification, typically delivered by compliance with the British Retail Consortium (BRC) standard or ISO 22000. All plants maintain Hazard Analysis Critical Control Point (HACCP) plans for products in order to comply with national regulations and International food safety best practice. The percentage of production volume certified corresponds to 100% of the total production volume of our production sites.

FP6

Products that are lowered in saturated fat, trans fats, sodium and sugars.

We offer chocolate applications which are reduced in sugar, calories and trans-fats for those customers who market such products. Our products do not contain sodium.

Sustainability Report 2012/13, P. 26: Rebalancing products for health

FP7

Products that contain increased fiber, vitamins, minerals, phytochemicals or functional food additives.

Chocolate products can provide specific health benefits. We are working to conserve the health benefits which are naturally present in cocoa, such as flavanols, through improved cocoa bean fermentation techniques. The resulting products generate benefits to both farmers and consumers. Barry Callebaut is also at the forefront of research into fiber, vitamin, protein, and mineral fortification of chocolate products to meet the demands of specific target markets.

See also: Sustainability Report 2012/13, P. 26: Enhancing natural benefits, Rebalancing products for health.

Labeling

FP8

Practices on communication to consumers about ingredients and nutritional information.

Since Barry Callebaut is a full business-to-business company, we do not communicate to consumers. Therefore this indicator does not apply to our business.

Animal Welfare

FP9

Animals raised and/or processed, by species and breed.

Barry Callebaut does not keep, raise or process any animals.

FP10

Practices related to physical alterations and use of anesthetics on animals.

Barry Callebaut does not perform physical alterations nor use anesthetics on any animals.

FP11

Animals raised and/or processed, per housing type.

Barry Callebaut does not raise or process any animals.

FP12

Practices on antibiotic, anti-inflammatory, hormone and/or growth promotion treatments.

Barry Callebaut does not use any of these substances on any animals.

FP13

Incidents of non-compliance with laws and regulations, and voluntary standards related to transportation, handling, and slaughter practices

Barry Callebaut does not transport, handle or slaughter any animals.

GRI Index

G3.1 Content Index – Food Processing Sector Supplement – Application Level C					
Application Level C				Assured by	
STANDARD DISCLOSURES PART I: Profile Disclosures					
REPORT FULLY ON THE BELOW SELECTION OF PROFILE DISCLOSURES OR PROVIDE A REASON FOR OMISSION					
1. Strategy and Analysis					
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure	Reason for omission	Explanation for the reason for omission
1.1	Statement from the most senior decision-maker of the organization.	Partially	AR, GRI report p4		
2. Organizational Profile					
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure	Reason for omission	Explanation for the reason for omission
2.1	Name of the organization.	Fully	GRI Report: p4		
2.2	Primary brands, products, and/or services.	Fully	GRI Report: p4		
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	Fully	GRI report: p4		
2.4	Location of organization's headquarters.	Fully	GRI Report: p5		
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.	Fully	GRI Report: p5		
2.6	Nature of ownership and legal form.	Fully	GRI report: p5		
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	Fully	GRI report: p5		
2.8	Scale of the reporting organization.	Fully	GRI report: p5		
2.9	Significant changes during the reporting period regarding size,	Fully	GRI report: p5		

	structure, or ownership.				
2.10	Awards received in the reporting period.	Fully	GRI report: p6		
3. Report Parameters					
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure	Reason for omission	Explanation for the reason for omission
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Fully	GRI report: p6		
3.2	Date of most recent previous report (if any).	Fully	GRI report: p6		
3.3	Reporting cycle (annual, biennial, etc.)	Fully	GRI report: p6		
3.4	Contact point for questions regarding the report or its contents.	Fully	GRI report: p6		
3.5	Process for defining report content.	Fully	GRI report: p6		
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Fully	GRI Report: p7		
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	Fully	GRI Report: p7		
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.	Fully	GRI Report: p7		
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).	Fully	GRI Report: p7		
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Fully	GRI Report: p7		
3.12	Table identifying the location of the Standard Disclosures in the report.	Fully	GRI Report: p7		
4. Governance, Commitments, and Engagement					
Profile Disclosure	Disclosure	Level of Reporting	Location of disclosure	Reason for omission	Explanation for the reason for omission
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.	Fully	GRI Report: p8		

4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Fully	GRI Report: p8		
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.	Fully	GRI Report: p8		
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	Partially	GRI Report: p8	Does not exist	not implemented
4.14	List of stakeholder groups engaged by the organization.	Partially	GRI Report: p9	Does not exist	not implemented
4.15	Basis for identification and selection of stakeholders with whom to engage.	Fully	GRI Report: p9		

STANDARD DISCLOSURES PART III: Performance Indicators

REPORT FULLY ON 10 CORE OR ADDITIONAL PERFORMANCE INDICATORS - AT LEAST 1 FROM EACH DIMENSION (ECONOMIC, ENVIRONMENTAL SOCIAL)

OF THOSE 10: REPORT ON AT LEAST 7 "ORIGINAL G3" PERFORMANCE INDICATORS

Sourcing

Indicator	Disclosure	Level of Reporting	Location of disclosure
Across all aspects of sourcing			
FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy.	Not	GRI : p29
FP2	Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard.	Partially	GRI : p30

Economic

Indicator	Disclosure	Level of Reporting	Location of disclosure
Economic performance			
EC1COMM	GRI report: EC1	Partially	GRI report p11

EC2	GRI Report: EC2	Fully	GRI Report: p11
EC3	GRI Report: EC3	Fully	GRI Report: p11
EC4_{COMM}	GRI Report: EC4	Fully	GRI Report: p12
Market presence			
EC5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	Partially	GRI Report: p12
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	Fully	GRI Report: p12
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	Fully	GRI Report: p12
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.	Fully	GRI Report: p12
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	Fully	GRI Report: p13
Environmental			
Indicator	Disclosure	Level of Reporting	Location of disclosure
Materials			
EN1_{COMM}	Materials used by weight or volume.	Not	
EN2	Percentage of materials used that are recycled input materials.	Not	
Energy			
EN3	Direct energy consumption by primary energy source.	Fully	GRI Report: p14
EN4	Indirect energy consumption by primary source.	Partially	GRI Report: p14
EN5	Energy saved due to conservation and efficiency improvements.	Fully	GRI Report: p14
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Fully	GRI Report: p14

EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Not	
Water			
EN8	Total water withdrawal by source.	Fully	GRI Report: p15
EN9	Water sources significantly affected by withdrawal of water.	Not	
EN10	Percentage and total volume of water recycled and reused.	Fully	GRI Report: p15
Biodiversity			
EN11 ^{COMM}	Location and size of land or waters owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Not	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Not	
EN13 ^{COMM}	Habitats protected or restored.	Not	
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Partially	GRI Report: p15
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Fully	GRI Report: p16
Emissions, effluents and waste			
EN16	Total direct and indirect greenhouse gas emissions by weight.	Fully	GRI Report p16
EN17	Other relevant indirect greenhouse gas emissions by weight.	Not	
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Fully	GRI Report p17
EN19	Emissions of ozone-depleting substances by weight.	Fully	GRI Report p17
EN20	NOx, SOx, and other significant air emissions by type and weight.	Not	
EN21	Total water discharge by quality and destination.	Not	
EN22	Total weight of waste by type and disposal method.	Not	
EN23	Total number and volume of significant spills.	Not	
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Not	

EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Not	
Products and services			
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Fully	GRI Report: p17
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Partially	GRI Report: p18
Compliance			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Fully	GRI Report: p18
Transport			
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Not	
Overall			
EN30	Total environmental protection expenditures and investments by type.	Not	
Social: Labor Practices and Decent Work			
Indicator	Disclosure	Level of Reporting	Location of disclosure
Employment			
LA1	Total workforce by employment type, employment contract, and region, broken down by gender.	Partially	GRI Report:p18
LA2	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	Not	
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Fully	GRI Report: p19
LA15	Return to work and retention rates after parental leave, by gender.		
Labor/management relations			
LA4	Percentage of employees covered by collective bargaining	Fully	GRI Report: p19

	agreements.		
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Not	
FP3	Percentage of working time lost due to industrial disputes, strikes and/or lock-outs, by country.	Fully	GRI Report: p30
Occupational health and safety			
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Partially	GRI Report: p19
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender.	Partially	GRI Report: p19
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Fully	GRI Report: p20
LA9	Health and safety topics covered in formal agreements with trade unions.	Fully	GRI Report: p20
Training and education			
LA10	Average hours of training per year per employee by gender, and by employee category.	Not	
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Fully	GRI Report: p20
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	Fully	GRI Report: p21
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.	Fully	GRI Report: p21
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.	Not	
Social: Human Rights			

Indicator	Disclosure	Level of Reporting	Location of disclosure
Investment 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.	Not	
HR2	Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.	Partially	GRI Report: p23
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.	Partially	GRI Report: p23
Non-discrimination			
HR4	Total number of incidents of discrimination and corrective actions taken.	Not	
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.	Fully	GRI Report: p24
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.	Fully	GRI Report: p24
Prevention of 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.	Fully	GRI Report: p25
Security practices			
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Not	
Indigenous rights			

HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Not	
Assessment			
HR10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	Not	
Remediation			
HR11	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	Not	
Social: Society			
Indicator	Disclosure	Level of Reporting	Location of disclosure
Local communities			
SO1 (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.	Partially	GRI Report: p25
SO1 (G3.1)	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Partially	Cocoa Sustainability Report p24-33
Healthy and affordable food			
FP4	Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need.	Partially	GRI Report: p30
SO9	Operations with significant potential or actual negative impacts on local communities.	Not	
SO10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	Not	
Corruption			
SO2	Percentage and total number of business units analyzed for risks related to corruption.	Fully	GRI Report: p26

SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Not	
SO4	Actions taken in response to incidents of corruption.	Not	
Public policy			
SO5_{COMM}	Public policy positions and participation in public policy development and lobbying.	Not	
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Not	
Anti-competitive behavior			
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Fully	GRI report: p27
Compliance			
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Not	
Social: Product Responsibility			
Indicator	Disclosure	Level of Reporting	Location of disclosure
Customer health and safety			
PR1_{COMM}	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.	Partially	GRI Report: p27
PR2_{COMM}	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.	Partially	GRI Report: p28
FP5	Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	Fully	GRI Report: p31
FP6	Percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and sugars.	Not	
FP7	Percentage of total sales volume of consumer products, by product category sold, that contain increased fiber, vitamins,	Partially	GRI Report: p31

	minerals, phytochemicals or functional food additives.		
Product and service labelling			
PR3COMM	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Fully	GRI Report: p28
FP8	Policies and practices on communication to consumers about ingredients and nutritional information beyond legal requirements.	Fully	GRI Report: p31
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	Fully	GRI Report: p28
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Partially	GRI Report: p28
Marketing communications			
PR6COMM	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Fully	GRI Report: p29
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.	Fully	GRI Report: p29
Customer privacy			
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Fully	GRI Report: p29
Compliance			
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Fully	GRI Report: p29
Animal Welfare			
Indicator	Disclosure	Level of Reporting	Location of disclosure
Breeding and genetics			
FP9	Percentage and total of animals raised and/or processed, by species and breed type.	Fully	GRI Report: p32
Animal husbandry			

FP10	Policies and practices, by species and breed type, related to physical alterations and the use of anesthetic.	Fully	GRI Report: p32
FP11	Percentage and total of animals raised and/or processed, by species and breed type, per housing type.	Fully	GRI Report: p32
FP12	Policies and practices on antibiotic, anti-inflammatory, hormone, and/or growth promotion treatments, by species and breed type.	Fully	GRI Report: p32
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.	Fully	GRI Report: p32

GRI Guideline Application in the Sustainability Report 2013/14

The GRI Report 2013/14 and the Cocoa Sustainability Report 2013/14 together with the Annual Report 2013/14 of the Barry Callebaut Group integrate elements of sustainability reporting based on the guidelines disseminated by the Global Reporting Initiative (GRI). These guidelines suggest that certain information be provided not only on the overall profile of the company and its report, but also on management approach and performance indicators regarding economic, environmental, human rights, labor, society, and product responsibility issues (see www.globalreporting.org).

Within GRI-G3, there are different application levels companies can choose for GRI reporting. These range from Level C with only some elements of GRI sustainability reporting included to Level A where all indicators developed by GRI are reported on.

Report Application Level	C	C+	B	B+	A	A+
G3 Profile Disclosures	Report on: 2.1 2.11 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report on all criteria listed for Level C plus: 1.2 3.9, 3.11 4.5 - 4.13, 4.16 - 4.17	Same as requirement for Level B	Report Externally Assured	Report Externally Assured	Report Externally Assured
G3 Management Approach Disclosures	Not Required	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category	Management Approach Disclosures for each Indicator Category
G3 Performance Indicators & Sector Supplement Performance Indicators	Report on a minimum of 10 Performance Indicators, including at least one from each of: Economic, Social and Environmental.	Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Responsibility.	Report on a minimum of 20 Performance Indicators, at least one from each of Economic, Environmental, Human rights, Labor, Society, Product Responsibility.	Report on each core G3 and Sector Supplement* indicator with due regard to the Materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	Report on each core G3 and Sector Supplement* indicator with due regard to the Materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	Report on each core G3 and Sector Supplement* indicator with due regard to the Materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.

*Sector supplement in final version

GRI A-Level is the highest standard for sustainability reporting and challenging even for extended, dedicated sustainability reports. While this standard was not deemed practical for Barry Callebaut's Annual Reports, the GRI-G3.1 guidelines were applied at C-Level in order to be as ambitious as possible in this context. The Food Processing supplement was also used.

GRI has checked the application of their guidelines in Barry Callebaut's GRI Report 2013/14, and has confirmed that the report qualifies as Application Level C under those guidelines.

IMPRINT

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