

Global reporting initiative index and databook 2023



Key



GRI = [Global Reporting Initiative](#)
 Vitterra FYR = [Vitterra full-year report 2023](#)
 Vitterra SR = [Vitterra sustainability report 2023](#)

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original ¹	2023 original ¹	2022 new baseline ^{2,3}	2023 new baseline ³	Comments
STANDARD DISCLOSURES										
Organisational profile										
GRI 1			Statement of use	Vitterra Limited has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2023 with reference to the GRI Standards.						
			GRI 1 used	GRI 1: Foundation 2021 GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022						
GRI 2	2-1		Organisational details	Vitterra Limited Blaak 31 3011 GA Rotterdam Netherlands Vitterra SR: Network map (pages 10-11) Who we are (page 6) Disclaimer (page 89)						
	2-2		Entities included in the organization's sustainability reporting	Vitterra FYR: Note 33. Principal operating, finance and industrial subsidiaries and investments (pages 103-104)						
	2-3		Reporting period, frequency and contact point	1 January 2023 to 31 December 2023 Annual reporting frequency Published September 2024 info@vitterra.com						

¹Values 2022 and 2023 in line with pre-2022 reporting, excluding 2022 acquisitions.

²New 2022 baseline applies to environmental KPIs for 2022 and 2023 and includes acquisitions made in 22Q4 and all storage, handling and port facilities.

³H&S values 2023 new baseline including acquisitions made in 22Q4

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 2	2-4		Restatements of information	Viterra SR: About this report (page 5) Key performance indicators (KPIs) (pages 77-79)						
	2-5		External assurance	Viterra SR: About this report (page 5) Assurance report (page 80)						
	2-6		Activities, value chain, and other business relationships	Viterra website: What we do Viterra SR: A message from our Chief Executive Officer (page 2) Who we are (page 6) Network map (pages 10-11) Viterra FYR: FY 2023 in numbers (page 16)						
	2-7		Employees	Viterra SR: Our people (page 49)						These numbers represent our headcount at end of 2023. Please refer to Appendix 1 of this GRI Index for breakdown tables of our headcount.
				Total workforce	17,275	17,751	16,694			
				Total employees	76%	84%	85%			
	2-8		Workers who are not employees	Total contractors	24%	16%	15%			Total number of contractors may be incomplete as not all casual contractors may have been included into reported number of contractors.
	2-9		Governance structure and composition	Viterra SR: Governance, accountability and transparency - Global sustainability committee (page 20-21) Viterra website: Who we are > Our leadership						
2-10		Nomination and selection of the highest governance body	Viterra website: Who we are > Our leadership						Viterra is a privately held company, as such its shareholders appoint members to the Board, in proportion to their ownership interest.	

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GRI 2	2-11		Chair of the highest governance body	Viterra website: Who we are > Our leadership						
	2-12		Role of the highest governance body in overseeing the management of impacts	Viterra SR: Governance, accountability and transparency (page 20)						
	2-13		Delegation of responsibility for managing impacts	Viterra SR: Governance, accountability and transparency - Global sustainability committee (page 20-21) Viterra website: Sustainability > Our approach > Monitoring our performance						
	2-14		Role of the highest governance body in sustainability reporting	Viterra SR: Governance, accountability and transparency - Global sustainability committee (page 20)						
	2-15		Conflicts of interest	Viterra website: Who we are > Governance > Our Policies > Code of conduct						
	2-16		Communication of critical concerns	Viterra website: Who we are > Governance > Reporting misconduct						
	2-17		Collective knowledge of the highest governance body	Viterra website: Who we are > Our leadership						
	2-18		Evaluation of the performance of the highest governance body							Information not available as we are a privately held company.

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GRI 2	2-19		Remuneration policies							In 2023, the Board of Directors of Viterra established a remuneration committee. The remuneration committee considers and decides all material matters in relation to remuneration and compensation for senior executives. The Directors of the company are not compensated for attending Board meetings or committee meetings. As a private company, further details on remuneration are confidential and will not be made available to that effect.
	2-20		Process to determine remuneration							The remuneration committee considers views of stakeholders in its process to determine remuneration of senior executives. Review and approval of remuneration is conducted annually by the remuneration committee. The remuneration committee uses the services of consultants who are independent of the company.
	2-21		Annual total compensation ratio							Information not available as we are a privately held company.
	2-22		Statement on sustainable development strategy	Viterra SR: A message from our Chief Executive Officer (page 2)						
	2-23		Policy commitments	Viterra SR: Our sustainability approach (page 12-13) Viterra website: Sustainability > Our approach Viterra website: Sustainability > Our approach > Our values > Our code of conduct						
	2-24		Embedding policy commitments	Viterra SR: Governance, accountability and transparency (pages 20-22)						

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GRI 2	2-25		Processes to remediate negative impacts	Viterra SR: Why it matters and Our approach sections within each material topic chapter						
	2-26		Mechanisms for seeking advice and raising concerns	Viterra SR: Human Rights - Our approach (pages 70-71) Viterra website: Who we are > Governance > Reporting misconduct						
	2-27		Compliance with laws and regulations							Information not available as we are a privately held company. From time to time the company incurs fines or penalties in the ordinary course of business. None of these fines or penalties have been material to the company.
	2-28		Membership associations	Viterra SR: Our partners (page 26) Viterra website: Sustainability > Our approach > External partners						
	2-29		Approach to stakeholder engagement	Viterra SR: Our sustainability approach - Stakeholder engagement (page 24)						
	2-30		Collective bargaining agreements	Percentage of employees covered by collective bargaining agreement	80%	78%	74%			Due to privacy concerns, these percentages reflect the portion of our reporting entities having at least some employees who are covered by collective bargaining agreements, weighted by number of employees.

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MATERIAL TOPICS										
GRI 3	3-1		Process to determine material topics	Viterra SR: Materiality assessment (pages 13 - 15)						
	3-2		List of material topics	Viterra SR: Materiality assessment (pages 13 - 15)						
	3-3		Management of material topics	Viterra SR: Materiality assessment (pages 13 - 15) About this report (page 5) Viterra website: Sustainability > Our approach						

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SPECIFIC STANDARD DISCLOSURES										
ECONOMIC										
Economic performance										
GRI 3	3-3	13.22.1	Management of material topics	Viterra FYR: A message from our Chief Financial Officer (page 17) Viterra SR: Who we are (page 6) Viterra website: What we do Who we are > Governance > Group tax policy						
GRI 201: Economic Performance - 2016	201-1	13.22.2	Direct economic value generated and distributed	Viterra FYR: Consolidated statement of income (page 30) Note 21. Personnel costs and employee benefits (page 78) Viterra SR: Community - Our progress in 2023 (page 66)						
	201-2	13.2.2	Financial implications and other risks and opportunities due to climate change	Viterra SR: Climate risks and opportunities (page 34)						
	201-3		Defined benefit plan obligations and other retirement plans	Viterra FYR: Note 21. Personnel costs and employee benefits (page 78)						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 203: Indirect economic impacts 2016	203-1	13.23.1	Management of material topics	Viterra SR: Responsible sourcing (pages 40-41) Viterra website: Soy implementation plan Palm implementation plan						
		13.23.2	Describe the level of traceability in place for products sourced	Viterra SR: Responsible sourcing (pages 40-44)						
		13.23.3	Report the percentage of sourced volume certified to internationally recognized standards	Viterra SR: Responsible sourcing - Our progress in 2023 (page 43)						
		13.23.4	Describe improvement projects to get suppliers certified to internationally recognized standards	Viterra SR: Responsible sourcing (pages 40-44)						
Tax										
GRI 207: Tax 2019	207-1		Approach to tax	Viterra website: Who we are > Governance > Our policies > Group tax policy						
	207-2		Tax governance, control and risk management							
	207-3		Stakeholder engagement on tax							

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ENVIRONMENTAL										
Materials										
GRI 3	3-3		Management of material topics	Viterra SR: Environment - Resource efficiency (page 45) Viterra website: Sustainability > Environment						
GRI 301: Materials 2016	301-1		Materials used by weight or volume	Viterra FYR: Our network (pages 6-7) Management discussion and analysis - Marketing volumes sold (page 18)						
Energy										
GRI 302	302-DMA		Disclosure on management approach	Viterra SR: Environment - Why it matters. Our approach (pages 30-31) Climate change and decarbonisation (page 32) Viterra website: Sustainability > Environment > Reducing emissions and energy consumption						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original ¹	2023 original ¹	2022 new baseline ²	2023 new baseline ²	Comments
GRI 302: Energy 2016	302-1		Energy consumption within the organisation	Direct energy (TJ)	25,258	26,219	27,173	27,177	28,162	
				- Coal (%)	2%	2%	2%	2%	2%	
				- Natural gas (%)	22%	25%	26%	26%	28%	
				- Mineral oil (diesel, petrol etc) (%)	4%	3%	3%	3%	3%	
				- Renewable (biomass, biofuel, wood etc) (%)	72%	69%	69%	68%	67%	This is predominantly sourced from crop-based biomass residues, like bagasse (from sugarcane) and sunflower husks. Reported value is on a net basis, subtracting any electricity which was generated from biomass and subsequently sold to third parties.
				- Other sources (%)	0%	0%	0%	0%	0%	This includes LPG and propane.
				Indirect energy (TJ)	7,497	5,878	3,631	6,698	4,522	Also known as purchased energy, this includes electricity, steam, heat and cooling purchased from third parties.
				- Non-renewable (%)	96%	93%	83%	92%	82%	
				- Renewable energy (%)	4%	7%	17%	8%	18%	This includes electricity purchased in low carbon grids (with a grid emission factor of 25 gr CO ₂ per kWh or less).
				Renewable energy share of total energy usage (%)	56%	57%	63%	56%	60%	The share of renewable energy includes consumption of biomass, biofuels, wood, as well as the electricity, steam or heat purchased from renewable sources like hydropower. This number is a percentage of our total energy consumption.
			Total energy by region	Total energy (TJ)	32,755	32,097	30,804	33,875	32,684	
			- Europe		12%	10%	12%	10%	11%	
			- North America		5%	5%	6%	8%	9%	
			- South America		83%	84%	83%	81%	79%	
- Australia		0%	0%	0%	0%	1%				

¹Values 2022 and 2023 in line with pre-2022 reporting, excluding 2022 acquisitions.

²New 2022 baseline applies to environmental KPIs for 2022 and 2023 and includes acquisitions made in 22Q4 and all storage, handling and port facilities.

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GRI 302: Energy 2016	302-1		Total energy by business	Total energy (TJ)	32,755	32,097	30,804	33,875	32,684	
				- Oilseeds processing	44%	42%	40%	41%	38%	
				- Sugar farming and processing	53%	55%	57%	52%	54%	
				- Grains milling and flaking	1%	1%	1%	1%	1%	
				- Biofuels refining	3%	2%	2%	2%	2%	Values regarding refining of sugarcane ethanol are included in sugar farming and processing.
				- Storage, handling and ports	0%	0%	0%	4%	4%	As storage, handling and port facilities may handle multiple types of products, this is reported separately from the processing-oriented business types shown above.
	302-3		Total energy intensity	MJ energy/mt processed	1,572	1,578	1,509	1,560	1,517	Total energy intensity is the sum of all direct and indirect energy from all sources, both renewable and non-renewable, related to total tonnes processed.
	302-3		Total non-renewable energy intensity	MJ energy/mt processed	686.2	680.0	565.1	687.3	604.3	Total non-renewable energy intensity is the sum of all direct and indirect energy from all non-renewable sources, related to total tonnes processed.

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Water										
GRI 3	3-3	13.7.1	Management of material topics	Viterra SR: Environment - Why it matters. Our approach (pages 30-31) Water extraction (page 45) Viterra website: Sustainability > Environment > Resource efficiency						
GRI 303: Water and effluents 2018	303-3	13.7.4	Water withdrawal by source	Total water withdrawal (million m ³)	12.1	10.8	9.8	11.1	10.1	Total water withdrawal is the sum of all water drawn from surface water, groundwater, seawater, drinking water or a third party for any use.
				Surface water (million m ³)	6.6	6.2	5.3	6.2	5.3	
				Sea water (million m ³)	-	-	-	-	1	
				Groundwater (million m ³)	2.5	2.0	2.3	2.0	2.3	
				Rainwater (million m ³)	-	-	-	-	-	
				Potable water (million m ³)	1.0	1.3	1.6	1.1	1.3	
				Other water from third parties (million m ³)	2.0	1.5	0.9	1.5	0.9	
			Total water by region	Total water (million m ³)	12.1	10.8	9.8	11.1	10.1	
				- Europe	17%	19%	24%	19%	23%	
				- North America	3%	3%	6%	3%	6%	
- South America	80%	78%		70%	78%	71%				
			- Australia	0%	0%	0%	0%	0%		

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 303: Water and effluents 2018	303-3	13.7.4	Total water by business	Total water (million m ³)	12.1	10.8	9.8	11.1	10.1	
				- Oilseeds processing	65%	65%	66%	66%	67%	
				- Sugar farming and processing	32%	32%	30%	31%	29%	
				- Grains milling and flaking	1%	1%	1%	1%	2%	
				- Biofuels refining	2%	2%	3%	2%	2%	
				Water withdrawal intensity (m ³ per metric tonnes processed)	0.58	0.52	0.48	0.51	0.47	
	303-4	13.7.5	Water discharge by destination	Total water discharged (million m ³)	4.6	5.0	4.6	5.2	4.7	Total water discharged is the sum of all water discharged to surface and sea water, for irrigation purposes and offsite treatment, and exported to third parties.
				Water discharged to surface water (million m ³)	2.5	2.1	2.0	2.1	2.0	
				Water discharged to sea water/ocean/brackish water bodies (million m ³)	-	-	-	0.1	-	
				Water discharged for irrigation purposes (million m ³)	-	1.3	1.8	1.3	1.8	Following a refinement of our water reporting, water discharged has been reported as such by our operations starting in 2022.
				Water discharge to offsite treatment or disposal locations (million m ³)	0.2	0.2	0.1	0.2	0.1	
Water exported to a third party (million m ³)	1.9	1.4	0.7	1.4	0.7					

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Biodiversity										
GRI 13	3-3	13.3.1	Management of material topics	Viterra SR: Environment - Why it matters. Our approach (pages 30-31) Responsible sourcing, traceability and eliminating deforestation (pages 40-43) Viterra website: Sustainability > Environment > Eliminate deforestation and look after valuable and protected areas . Contribute to sustainable supply chains, Soy > Soy sustainability policy for South America						
GRI 304: Biodiversity 2016	304-1	13.3.2	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Viterra SR: Responsible sourcing, traceability and eliminating deforestation (pages 40-43) Viterra website: Sustainability > Our approach > External partners > Soft Commodities Forum > Reports						
	304-2	13.3.3	Significant impacts of activities, products and services on biodiversity	Viterra SR: Responsible sourcing, traceability and eliminating deforestation (pages 40-43) Viterra website: Sustainability > Our approach > External partners > Soft Commodities Forum > Reports						
GRI 13		13.4.1	Policies or commitments to reduce or eliminate natural ecosystem conversion	Viterra SR: Our progress in 2023 - Soy (page 43)						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 13		13.4.2	Percentage of production volume from deforestation- or conversion-free land							Viterra's only operated farming land is located in Brazil. This land is used for sugarcane harvest which is consumed by our sugar and ethanol plants. This land is deforestation- and conversion free.
		13.4.3	Sourced volume determined to be deforestation- or conversion-free and sourced volume for which origins can't be determined whether it is deforestation- or conversion-free	Viterra SR: Our progress in 2023 - Soy (page 43)						
		13.6.1	Describe the pest management plan							Our sugarcane facilities are Bonsucro certified. Within this certification, these facilities operate with a Pesticide management plan.
		13.6.2	Volume of pesticides used by hazard level	Extremely hazardous (kg)			0		0	Quantity expressed in terms of total active ingredient. Reported pesticide volumes correspond only to sugarcane farming operations in Brazil, which are the most material user of pesticides within Viterra.
				Highly hazardous (kg)			0		0	
				Moderately hazardous (kg)			110,873		110,873	
				Slightly hazardous (kg)			113,654		113,654	
	Unlikely to present acute hazard (kg)					9,410		9,410		
			Other pesticides (kg)			53,954		53,954		

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Emissions										
GRI 3	3-3	13.1.1	Management of material topics	Viterra SR: Environment - Why it matters. Our approach (pages 30-31) , Climate change and decarbonisation (page 32) , Our progress in 2023 (page 39) Viterra website: Sustainability > Environment > Reducing emissions and energy consumption						
GRI 305: Emissions 2016	305-1	13.1.2	Direct (scope 1) GHG emissions	Direct emissions (thousand tonnes CO ₂ e)	442	496	525	617	644	Total scope 1 GHG emissions of our processing assets. All sources of fossil energy consumed at our sites are included. GHG monitored are CO ₂ , CH ₄ and N ₂ O. Fuel consumed by company cars is not included in scope 1. Emissions are calculated as per the GHG Protocol, on the basis of the operational control approach. Global Warming Potential rates as per IPCC AR5 have been applied.
				- Coal (%)	12%	12%	12%	10%	10%	
				- Natural gas (%)	71%	75%	77%	65%	68%	
				- Mineral oil (diesel, petrol etc) (%)	17%	12%	10%	11%	10%	
				- Other fossil fuels (LPG, propane etc) (%)	0%	0%	0%	1%	1%	
				- CH ₄ and N ₂ O from consumed biomass and biofuels (%)		1%	1%	1%	1%	
- Non-fuel agricultural activities (%)				12%	11%					

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 305: Emissions 2016	305-1	13.1.2	Direct (scope 1) emissions by region	Total scope 1 emissions (thousand tonnes CO ₂ e)	442	496	525	617	644	
				- Europe	30%	26%	26%	21%	21%	
				- North America	17%	14%	14%	16%	17%	
				- South America	53%	60%	60%	62%	61%	
				- Australia				1%	1%	
			Direct (scope 1) emissions by business	Total scope 1 emissions (thousand tonnes CO ₂ e)	442	496	525	617	644	
				- Oilseeds processing	76%	81%	83%	66%	69%	
				- Sugar farming and processing	14%	11%	10%	21%	19%	
				- Grains milling and flaking	0%	0%	0%	1%	1%	
				- Biofuels refining	10%	8%	7%	6%	6%	
				- Storage, handling and ports				5%	5%	
			Biogenic GHG emissions	Biogenic GHG emissions (thousand tonnes CO ₂ e)	2,188	1,558	1,605	1,584	1,630	Total biogenic GHG emissions of our processing assets. This includes all renewable fuels applied at these sites, primarily consumption of by-products and organic waste streams from our processing sites like bagasse at our sugarcane operations and husks at other processing sites. As per 2021, biogenic emissions for crop residue-based biomass are calculated on the basis of the specific carbon content and moisture level of the type of biomass.

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GRI 305: Emissions 2016	305-2	13.1.3	Indirect (scope 2) GHG emissions	Scope 2 location based (thousand tonnes CO ₂ e)		324	252	384	314	Total scope 2 (location based) GHG emissions of our processing assets. The local grid emissions are applied to purchased electricity and purchased steam, as defined by IEA, eGrid USA and Environment Canada. Steam supplier specific emission factors are applied for purchased steam. Emissions are calculated as per the GHG Protocol, on the basis of the operational control approach. Global Warming Potential rates as per IPCC AR5 have been applied. This indicator is only available from 2022 onwards.
				Scope 2 market based (thousand tonnes CO ₂ e)		309	226	370	287	Scope 2 market based: the hierarchy of emission factors is applied as per the GHG Protocol, taking into account materiality and availability of auditable emission factor sources, as follows: 1) emission factor as per Guarantee of Origin or REC contract, if applicable 2) supplier specific emission factor - applied for purchased electricity at EU processing sites and for purchased steam 3) residual emission factor - applied for EU storage, handling and port facilities 4) grid emission factor as per scope 2 location based approach, for all remaining facilities This indicator is only available from 2022 onwards.
				- Electricity (%)		27%	39%	39%	52%	
				- Steam (%)		73%	61%	61%	48%	

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GRI 305: Emissions 2016	305-2	13.1.3	Indirect (scope 2) emissions by region	Total scope 2 market based emissions (thousand tonnes CO ₂ e)		309	226	370	287	
				- Europe		40%	59%	35%	48%	
				- North America		5%	8%	12%	16%	
				- South America		55%	33%	48%	29%	
				- Australia				5%	7%	
			Indirect (scope 2) emissions by business	Total scope 2 market based emissions (thousand tonnes CO ₂ e)		309	226	370	287	
				- Oilseeds processing		98%	100%	83%	79%	
				- Sugar farming and processing		0%	0%	0%	0%	
				- Grains milling and flaking		2%	3%	2%	3%	
				- Biofuels refining		0%	0%	0%	0%	
				- Storage, handling and ports				14%	18%	

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 305: Emissions 2016	305-1, 305-2	13.1.3	Total greenhouse gas emissions (scope 1 + scope 2)	Total scope 1 and scope 2 location based emissions (thousand tonnes CO ₂ e)		819	778	1,001	958	Scope 1: all sources of energy consumed at our sites are included. GHGs monitored are CO ₂ , CH ₄ and N ₂ O, applying the IPCC AR5 Global Warming Potential values. As per new 2022 baseline KPI, this also includes non-fuel GHG emissions from farming operations like on-site emissions from application of fertilisers, lime and urea. Fuel consumed by company cars is not included in scope 1. Scope 2: The local grid emissions are applied to purchased electricity and purchased steam, as defined by IEA, eGrid USA and Environment Canada. Steam supplier specific emission factors are applied for purchased steam. Emissions are calculated as per the GHG Protocol, on the basis of the operational control approach. This indicator is only available as per 2022.
				Total scope 1 and scope 2 market based emissions (thousand tonnes CO ₂ e)		805	752	987	931	Scope 1: as above Scope 2: the hierarchy of emission factors is applied as per the GHG Protocol, taking into account materiality and availability of auditable emission factor sources, as follows: 1) emission factor as per Guarantee of Origin or REC contract, if applicable 2) supplier specific emission factor - applied for purchased electricity at EU processing sites and for purchased steam 3) residual emission factor - applied for EU storage, handling and port facilities 4) grid emission factor as per scope 2 location based approach, for all remaining facilities.

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GRI 305: Emissions 2016	305-1, 305-2	13.1.3	Total GHG emissions (scope 1 + scope 2 market based) by region	- Europe		31%	36%	26%	29%	
				- North America		11%	12%	15%	17%	
				- South America		58%	52%	56%	51%	
				- Australia		0%		2%	3%	
			Total GHG emissions (scope 1 + scope 2 market based) by business	- Oilseeds processing		87%	87%	72%	72%	
				- Sugar farming and processing		7%	7%	13%	13%	
				- Grains milling and flaking		1%	1%	2%	2%	
				- Biofuels refining		5%	5%	4%	4%	
				- Storage, handling and ports				9%	9%	
	305-3	13.1.4	Other indirect (scope 3) GHG emissions	Viterra SR: Scope 3 (page 36)						
305-4	13.1.5	GHG emissions intensity	Scope 1 and 2 location based - improved calculation approach (kg CO ₂ e/mt processed)		39.56	38.09	46.11	44.48	GHG emissions of our assets expressed in kg CO ₂ e per mt processed, applying the scope 1 and 2 location based approach as per above.	
			Scope 1 and 2 market based (kg CO ₂ e/mt processed)		38.86	36.81	45.47	43.21	GHG emissions of our assets expressed in kg CO ₂ e per mt processed, applying the scope 1 and 2 market based approach as per above.	

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 305: Emissions 2016	305-4	13.1.5	Greenhouse gas emissions intensity - time chartered shipping: energy efficiency operational indicator (EEOI)	gr CO ₂ /nautical mile tonne	8.70	8.16	7.66	10.28	9.65	Emissions from our dry-bulk activities are measured by the EEOI, and calculated in grams of CO ₂ emitted per nautical mile sailed, per metric tonne of cargo moved. The EEOI indicates the operational efficiency of a fleet of transport vessels. In addition to previous years, the EEOI figure now contains voyage charters and ballast voyages whilst not under our control, in accordance with the Sea Cargo Charter (SCC) reporting requirements. This figure has been assured by S&P Global and reported through SCC. Original values for 2021 - 2023 are based upon tank to wake emission factors. As per updated SCC reporting requirements, new baseline values for 2022 and onwards are based upon well to wake emission factors.
	305-5	13.1.6	Reduction of GHG emissions	Viterra SR: Climate change and decarbonisation (page 32)						
	305-4		Decarbonisation credits generated	Credits equivalent to one tonne of greenhouse gas emissions	80,000	76,058	32,595			Decarbonisation credits issued under Brazil's RenovaBio national biofuels policy. Our Bioenergia sugarcane mills produce ethanol, which is a biofuel. For each tonne of greenhouse gas emission avoided through production of ethanol, one decarbonisation credit is issued.
Effluents and waste										
GRI 306: Effluents and Waste 2016	306-3		Significant spills	Number of significant spills and environmental incidents	6	2	1			Significant spills and environmental incidents are those reported under categories 3 (moderate), 4 (major) and 5 (catastrophic) according to Viterra's classification scheme. We had one environmental incident classified as a category 3, regarding a fire at one of our Brazilian sugarcane farms.
				Volume of significant spills (m ³)	-	352	-			

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Effluents and waste										
GRI 3	3-3	13.8.1	Management of material topics	Viterra SR: Environment - Why it matters. Our approach (pages 30-31) Viterra website: Sustainability > Environment > Resource efficiency						
GRI 306: Waste 2020	306-1	13.8.2	Waste generation and significant waste-related impacts	Viterra SR Waste circularity (pages 45-46)						
	306-2	13.8.3	Management of significant waste-related impacts	Viterra SR Waste circularity (pages 45-46)						
	306-3	13.8.4	Waste generated by type	Total waste (metric tonne)		372,588	437,635	382,076	449,593	Total waste generated within our operations excluding storage and handling facilities, ports and offices as their contribution to corporate waste volumes is immaterial.
				- Total hazardous waste (metric tonne)		1,369	1,257	1,392	1,339	
				- Total organic waste (metric tonne)		356,975	397,670	365,990	406,559	
				- Total other waste (metric tonne)		14,244	38,708	14,694	41,695	Total waste non-hazardous and non-organic: plastics, metals, municipal solid waste.
	306-4	13.8.5	Waste diverted from disposal	Total waste reused/recycled (metric tonne)		274,552	301,936	282,638	304,151	This includes waste where reuse implies using the same item or natural resource again and recycling regards the transformation of waste material into useful material.
	306-5	13.8.6	Waste directed to disposal	Total waste disposed - landfill (metric tonne)		11,283	33,024	12,062	40,374	This includes waste sent to landfill or waste encapsulated (immobilised).
Total waste disposed - incineration with energy recovery (metric tonne)					86,753	102,675	87,376	105,068	This includes all type of energy recovery from waste, not only incineration (ie biogas generation).	

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Supplier environmental assessment										
GRI 3	3-3		Management of material topics	Viterra SR: Environment - Responsible sourcing, traceability and eliminating deforestation (pages 40-44) Viterra website: Sustainability > Environment > Eliminate deforestation and look after valuable and protected areas Soy > Soy sustainability policy for South America						
GRI 308: Supplier - 2016	308-1		Percentage of new suppliers that were screened using environmental criteria	Viterra SR: Environment - Responsible sourcing, traceability and eliminating deforestation (pages 40-44) Viterra website: Sustainability > Our approach > External partners > Soft Commodities Forum > Reports						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline ^{1,2}	2023 new baseline ²	Comments
SOCIAL										
Occupational health and safety										
GRI 401: Employment - 2016	401-1	13.20.1	Rate of new employee hires	Rate of new employee hires - total (%)	12%	17%	16%			Breakdown by age group is not available.
				- Europe	13%	15%	12%			
				- North America	11%	27%	26%			
				- South America	14%	18%	14%			
				- Australia	4%	6%	7%			
				- Other (Asia & Africa)	17%	10%	15%			
				Rate of new employee hires - female (%)	14%	17%	20%			
				- Europe	11%	18%	17%			
				- North America	19%	22%	27%			
				- South America	27%	25%	28%			
				- Australia	3%	5%	7%			
				- Other (Asia & Africa)	20%	14%	21%			
				Rate of new employee hires - male (%)	11%	17%	14%			
				- Europe	13%	13%	10%			
				- North America	9%	28%	25%			
				- South America	12%	17%	12%			
				- Australia	4%	6%	7%			
				- Other (Asia & Africa)	15%	8%	12%			

¹ New 2022 baseline applies to environmental KPIs for 2022 and 2023 and includes acquisitions made in 22Q4 and all storage, handling and port facilities.

² H&S values 2023 new baseline including acquisitions made in 22Q4.

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 401: Employment - 2016	401-1	13.20.1	Turnover rate	Employee turnover - total (%)	13%	15%	14%			The employee turnover rate includes both voluntary and involuntary terminations. Breakdown by age group is not available.
				- Europe	12%	9%	9%			
				- North America	16%	26%	22%			
				- South America	15%	15%	15%			
				- Australia	5%	5%	6%			
				- Other (Asia & Africa)	14%	9%	9%			
				Employee turnover - female (%)	13%	13%	15%			
				- Europe	13%	10%	11%			
				- North America	18%	21%	20%			
				- South America	21%	22%	25%			
				- Australia	3%	3%	4%			
				- Other (Asia & Africa)	17%	9%	12%			
				Employee turnover - male (%)	13%	15%	14%			
				- Europe	12%	9%	7%			
				- North America	16%	28%	22%			
				- South America	14%	14%	13%			
				- Australia	7%	6%	7%			
				- Other (Asia & Africa)	12%	9%	8%			

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 3	3-3	13.19.1	Management of material topics	Viterra SR: Health and safety (page 56) Viterra website: Sustainability > Health and safety						
GRI 403: Occupational health and safety - 2018	403-1	13.19.2	Occupational health and safety management system	Viterra SR: Health and safety, why it matters, Our approach (page 56) Viterra website: Sustainability > Health and safety						
	403-2	13.19.3	Hazard identification, risk assessment, and incident investigation	Viterra SR: Health and safety, Our approach (page 56-59) Viterra website: Sustainability > Health and safety						
		13.19.6	Worker training on occupational health and safety	Viterra SR: Health and safety (page 56), Training (page 60) Viterra website: Sustainability > Health and safety						
	403-8	13.19.9	Workers covered by an occupational health and safety management system	Viterra SR: Health and safety, 2023 highlights (page 57) Viterra website: Sustainability > Health and safety						
	403-9	13.19.10	Total number of fatalities	Number of workforce fatalities (employees + contractors)	0	1	0		0	
Number of fatalities of employees			- Number of employee fatalities	0	0	0		0		
Number of fatalities of contractors			- Number of contractors fatalities	0	1	0		0		

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 403: Occupational health and safety - 2018	403-9	13.19.10	Fatality frequency rate (FIFR): employees + contractors (total workforce)	FIFR (employees + contractors)	0.00	0.03	0.00		0.00	
			Fatality frequency rate (FIFR): employees	- FIFR (employees)	0.00	0.00	0.00		0.00	
			Fatality frequency rate (FIFR): contractors	- FIFR (contractors)	0.00	0.18	0.00		0.00	
			Total recordable injury frequency rate (TRIFR): employees + contractors	TRIFR (employees + contractors)	5.44	4.65	3.90		5.12	The total recordable injury frequency rate (TRIFR) is the sum of: medical treatment injuries (MTIs), restricted work injuries (RWIs), lost time injuries (LTIs) and fatalities, multiplied by 1,000,000, in relation to the total hours worked.
			Total recordable injury frequency rate (TRIFR): employees	- TRIFR (employees)	5.48	4.35	3.62		5.08	
			Total recordable injury frequency rate (TRIFR): contractors	- TRIFR (contractors)	5.25	5.91	5.12		5.30	
			Disabling Injury Severity Rate (DISR): Employees + contractors	DISR (employees + contractors)	78.4	107.4	62.8		105.4	The disabling injury severity rate (DISR) is the number of days lost for lost time injuries (LTIs) and restricted for restricted work injuries (RWIs), multiplied by 1,000,000, in relation to the total hours worked.
			Disabling Injury Severity Rate (DISR): Employees	- DISR (employees)	78.6	101.9	51.3		104.7	
Disabling Injury Severity Rate (DISR): contractors	- DISR (contractors)	77.5	130.0	112.9		108.9				

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Training and Education										
GRI 3	3-3		Management of material topics	Viterra SR: Our people (page 51) Viterra website: Careers > Our culture Who we are > Governance > Our policies > Human rights policy , Modern slavery statement						
GRI 404: Training and education - 2016	404-1		Average hours of training per year per employee	Average hours of training - all employees		28	23			This section includes data from sites which were within our operational control throughout 2023.
				- Female employees		21	21			
				- Male employees		31	24			
				- Operational, production, maintenance employees		31	27			
				- Supervisors, administration, technical employees		24	18			
- Management		26	14							
Diversity and equal opportunity										
GRI 3	3-3	13.15.1	Management of material topics	Viterra SR: Our people (page 51-52) Viterra website: Careers > Our culture Who we are > Governance > Our policies > Human rights policy , Modern slavery statement						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
GRI 405: Diversity and equal opportunity - 2016	405-1	13.15.2	Diversity of governance bodies and employees	Minority group membership						Viterra has operations in areas where minority group membership data cannot be collected for privacy reasons. We therefore cannot provide an accurate number.
				Number of female employees	2,950	3,608	3,305			
				Percentage of female employees (%)	22%	24%	23%			Please refer to Appendix 2 of this GRI Index for breakdown tables of our headcount by gender and role types.
				Percentage of female managers (%)	22%	21%	23%			
				Percentage of female senior managers (%)	15%	13%	14%			
				Number of female Board directors	0	0	0			
Non-discrimination										
GRI 3	3-3	13.15.1	Management of material topics	Viterra SR: Human rights (page 70) Viterra website: Careers > Our culture Who we are > Governance > Our policies > Human rights policy Modern slavery statement Code of conduct						
GRI 406: Non-discrimination - 2016	406-1	13.15.4	Incidents of discrimination and corrective actions taken	Viterra SR: Human rights (pages 71-72) Viterra website: Who we are > Governance > Our policies > Modern slavery statement						Each reported case of discrimination is carefully analysed and where confirmed, appropriate disciplinary action is taken.

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Freedom of association and collective bargaining										
GRI 3	3-3	13.18.1	Management of material topics	Viterra SR: Human rights (pages 70-71) Viterra website: Careers > Our culture Who we are > Governance > Our policies > Human rights policy , Modern slavery statement Code of conduct						
GRI 407: Freedom of Association and Collective Bargaining - 2016	407-1	13.18.2	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Viterra SR: Human rights (pages 71-72) Viterra website: Who we are > Governance > Our policies > Modern slavery statement						
Child labour										
GRI 3	3-3	13.17.1	Management of material topics	Viterra SR: Human rights (pages 70-71) Viterra website: Careers > Our culture Who we are > Governance > Our policies > Human rights policy Modern slavery statement Code of conduct						
GRI 408: Child Labor - 2016	408-1	13.17.2	Operations and suppliers at significant risk for incidents of child labor	Viterra SR: Human rights (pages 70-71) Viterra website: Who we are > Governance > Our policies > Modern slavery statement						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
Forced or compulsory labour										
GRI 3	3-3	13.16.1	Management of material topics	Viterra SR: Human rights (pages 71-72) Viterra website: Careers > Our culture Who we are > Governance > Our policies > Human rights policy Modern slavery statement Code of conduct						
GRI 409: Forced or Compulsory labor - 2016	409-1	13.16.2	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Viterra SR: Human rights (pages 71-72) Viterra website: Who we are > Governance > Our policies > Modern slavery statement						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
SOCIETY										
Local communities										
GRI 3	3-3	13.12.1	Management of material topics	Viterra SR: Community (page 64-65) Viterra website: Sustainability > Community and human rights Who we are > Governance > Our policies > Human rights policy						
GRI 413 Local communities eg 2016	413-1	13.12.2	Operations with local community engagement, impact assessments, and development programs	Viterra SR: Community - Our progress in 2023 (page 66)						We do not report the total percentage. Our operations are required to identify and assess issues, opportunities and risks of their activities, and to have community engagement and social investment strategies in place, as applicable.
	413-2	13.12.3	Operations with significant actual and potential negative impacts on local communities	Viterra SR: Community - Our approach (page 64-65) Community - Our progress in 2023 (page 66)						
Public policy										
GRI 3	3-3	13.24.1	Management of material topics	Viterra website: Who we are > Governance > Our Policies > Code of conduct - communications						
GRI 415: Public policy - 2016	415-1	13.24.2	Political contributions	Viterra website: Who we are > Governance > Our Policies > Code of conduct - communications						

GRI standard	Disclosure number	Sector standard	Description	Response/cross reference/unit of measurement	2021	2022 original	2023 original	2022 new baseline	2023 new baseline	Comments
PRODUCT RESPONSIBILITY										
Customer health and safety										
GRI 3	3-3	13.10.1	Management of material topics	Viterra SR: Food and feed safety (pages 74-75) Viterra website: Sustainability > Food and feed safety						
GRI 416: Customer health and safety - 2016	416-1	13.10.2	Assessment of the health and safety impacts of product and service categories	Viterra SR: Food and feed safety (pages 74-76) Viterra website: Sustainability > Food and feed safety						All our products are tested for quality and food safety by accredited authorities.
	416-2	13.10.3	Incidents of non-compliance concerning the health and safety impacts of products and services	Viterra SR: Food and feed safety. Our progress in 2023 (page 75) Viterra website: Sustainability > Food and feed safety						
GRI 13		13.10.5	Number of recalls issued for food safety reasons and the total volume of products recalled.	Viterra SR: Food and feed safety. Our progress in 2023 (page 75) Viterra website: Sustainability > Food and feed safety						

Appendix 1: Breakdown of employees 2023

GRI standard number	Disclosure number	Description	Response/cross reference/unit of measurement	Country					Total	Comments
				Europe	North America	South America	Australia	Other - Asia & Africa		
GRI 2	2-7	Workforce	Total workforce	3,152	3,024	8,558	1,651	309	16,694	
			- Employees	2,865	2,976	6,467	1,582	229	14,119	Employee numbers are by headcount at the end of the reporting year.
			- Contractors	287	48	2,091	69	80	2,575	
		Number of employees - headcount	Total number of employees	2,865	2,976	6,467	1,582	229	14,119	
			- Female	990	650	950	639	76	3,305	
			- Male	1,875	2,326	5,515	943	149	10,808	
			- Other/non binary	0	0	0	0	0	0	
		By employment contract	Permanent employees	2,587	2,838	6,353	714	210	12,702	Breakdown of employment contract by gender is not available.
			Fixed term/temporary employees	278	137	115	868	19	1,417	
			Non-guaranteed hours employees	0	60	0	845	0	905	Classification of non-guaranteed hours employees is independent to classifications of permanent and fixed term employees.
		By employee type	Full time	2,697	2,858	6,315	540	228	12,638	Breakdown of employment type by gender is not available.
			Part time	147	24	143	197	0	511	
Casual/seasonal	21		94	9	845	1	970	Casual/seasonal workers are especially relevant at end of reporting year in Australia due to the harvest season.		

Appendix 2: Breakdown of diversity of employees 2023

GRI standard	Disclosure number	Description	Employee role			Total employees
			Operational, production, maintenance	Supervisors, administration, technical	Management	
GRI 405	405-1	Total (2023)	8,569	4,712	8,32	14,113
		- Female	13%	42%	23%	23%
		- Male	87%	58%	77%	77%
		- Non-binary	0%	0%	0%	0%