

# SASB Standards

Excerpt from the 2023 Integrated Report on economic and ESG performance

# SASB Standards

Topic	Accounting Metric	Code	Location in the 2023 Integrated Report on economic and ESG performance
<b>Greenhouse gas emission</b>	<ul style="list-style-type: none"> <li>› Gross global scope 1 emissions, percentage covered under emissions-limiting regulations</li> <li>› Discussion of long-term and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets</li> </ul>	RT-CH-110a.1	76, 93–97
		RT-CH-110a.2	
<b>Air quality</b>	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	79
<b>Energy management</b>	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	RT-CH-130a.1	76, 95
<b>Water management</b>	<ul style="list-style-type: none"> <li>› (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress</li> <li>› Number of incidents of non-compliance associated with water quality permits, standards, and regulations</li> <li>› Description of water management risks and discussion of strategies and practices to mitigate those risks</li> </ul>	RT-CH-140a.1	78, 118–119
		RT-CH-140a.2	118
		RT-CH-140a.3	113 ff.
<b>Hazardous waste management</b>	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	77–78, 129–130
<b>Community relations</b>	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	140
<b>Workforce health &amp; safety</b>	<ul style="list-style-type: none"> <li>› (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees</li> <li>› Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks</li> </ul>	RT-CH-320a.1	81, 141
		RT-CH-320a.2	143–150
<b>Product design for use-phase efficiency</b>	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	We have embedded our commitment to sustainable design across our business. As use-phase resource efficiency is not material for Givaudan products compared to raw material sourcing and processing, product design, manufacturing and end-of-life phases (ex. biodegradability) we do not track revenue from products designed for use-phase efficiency. Additional information can be found on sustainable innovation on p156 and pp6–7.

Topic	Accounting Metric	Code	Location in the 2023 Integrated Report on economic and ESG performance
<b>Safety &amp; environmental stewardship of chemicals</b>	› (1) Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	100% of the products placed on the market are classified as per GHS criteria.
	› Discussion of strategy to (1) manage chemicals of concern and Discussion and analysis (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	183
<b>Genetically modified organisms</b>	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	We currently do not track revenue from products that may contain genetically modified organisms (GMOs). In Europe, we do not source raw materials containing GMOs. In other regions, we source very limited raw materials containing GMOs, such as corn and soy. Givaudan is certified by LRQA as compliant with the requirements of the regulations 1829/2003 and 1830/2003 to handle the segregation of GMO materials.
<b>Management of the legal &amp; regulatory environment</b>	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	179–183
<b>Operational safety, emergency preparedness &amp; response</b>	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	Our incident reporting system is set up with the ability to select a variety of types of incidents and root causes. However, a specific notation for incidents that fit reporting thresholds defined by the Center for Chemical Process Safety is not currently included in our reporting database.
<b>Activity metric</b>	Production by reportable segment	RT-CH-000.A	2023 Governance, Compensation financial report pp80–81