

2025 GRI content index

GRI content index

Givaudan SA has reported in accordance with the GRI Standards for the period 01.01.2025–31.12.2025.

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content

index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

GCFR = 2025 Governance, Compensation and Financial Report.

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GRI Standard and Disclosure		Publication year	Disclosure location / Omissions	UNGC Principles	SDG Goals
GRI 1: FOUNDATION		2021			
GRI 2: GENERAL DISCLOSURES		2021			
The organisation and its reporting practices					
Disclosure 2–1	Organisational details		📄 pp 210–216; GCFR p 7		
Disclosure 2–2	Entities included in the organisation’s sustainability reporting		📄 p 5		
Disclosure 2–3	Reporting period, frequency and contact point		📄 pp 5, 222		
Disclosure 2–4	Restatements of information		www.givaudan.com › Investors › Investor publications › Digital Integrated Report › Download centre		
Disclosure 2–5	External assurance		📄 pp 218–221		
Activities and workers					
Disclosure 2–6	Activities, value chain and other business relationships		Sector: chemicals 📄 pp 58–59, 74		
Disclosure 2–7	Employees		📄 pp 26, 157		
Disclosure 2–8	Workers who are not employees		Information incomplete: Billable hours data are collected from local HR teams based on third-party contracts. Exact year-end worker numbers are not always available across all locations. A new tool is being implemented to improve accuracy and completeness of non-employee reporting.		

GRI Standard and Disclosure		Publication year	Disclosure location / Omissions	UNGC Principles	SDG Goals
Governance					
Disclosure 2–9	Governance structure and composition		➤ pp 164–167; GCFR pp 13–15, 19		
Disclosure 2–10	Nomination and selection of the highest governance body		➤ pp 164–167; GCFR pp 11–12, 16–17		
Disclosure 2–11	Chair of the highest governance body		➤ GCFR p 13		
Disclosure 2–12	Role of the highest governance body in overseeing the management of impacts		➤ pp 164–165, 167–168		
Disclosure 2–13	Delegation of responsibility for managing impacts		➤ pp 167–168		
Disclosure 2–14	Role of the highest governance body in sustainability reporting		➤ pp 167–168		
Disclosure 2–15	Conflicts of interest		➤ p 174		
Disclosure 2–16	Communication of critical concerns		➤ p 173		
Disclosure 2–17	Collective knowledge of the highest governance body		➤ pp 164–166		
Disclosure 2–18	Evaluation of the performance of the highest governance body		➤ pp 164–166		
Disclosure 2–19	Remuneration policies		➤ pp 169–171; GCFR pp 39–47		
Disclosure 2–20	Process to determine remuneration		➤ pp 169–171; GCFR pp 39–47, 59–60		
Disclosure 2–21	Annual total compensation ratio		Confidentiality constraints: Due to the heterogeneity of the professional fields within the Group, Givaudan considers this information to be confidential and does not communicate any details on median compensation.	6	
Strategy, policies and practices					
Disclosure 2–22	Statement on sustainable development strategy		➤ pp 9–11, 76		
Disclosure 2–23	Policy commitments		➤ pp 132–140, 172–175	1	
Disclosure 2–24	Embedding policy commitments		➤ pp 132–140, 172–175		
Disclosure 2–25	Processes to remediate negative impacts		➤ pp 132–140, 172–175		
Disclosure 2–26	Mechanisms for seeking advice and raising concerns		➤ pp 137, 173		
Disclosure 2–27	Compliance with laws and regulations		➤ pp 172–187	2	
Disclosure 2–28	Membership associations		➤ pp 73		
Stakeholder engagement					
Disclosure 2–29	Approach to stakeholder engagement		➤ pp 70–73		
Disclosure 2–30	Collective bargaining agreements		➤ p 140	3	

GRI Standard and Disclosure	Publication year	Disclosure location / Omissions	UNGC Principles	SDG Goals
GRI 3: MATERIAL TOPICS	2021			
Disclosure 3–1 Process to determine material topics		➤ p 69		
Disclosure 3–2 List of material topics		➤ p 69		
Energy			7, 8, 9	12, 13, 15
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ p 85		
GRI 302: Energy	2016			
Disclosure 302–1 Energy consumption within the organisation		➤ pp 23, 89		
Disclosure 302–3 Energy intensity		➤ pp 23, 89		
Disclosure 302–4 Reduction of energy consumption		➤ p 89		
Climate change				
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ p 85		
GRI 305: Emissions	2016			
Disclosure 305–1 Direct (Scope 1) GHG emissions		➤ pp 23, 86		
Disclosure 305–2 Energy indirect (Scope 2) GHG emissions		➤ pp 23, 86		
Disclosure 305–3 Other indirect (Scope 3) GHG emissions		➤ p 23 www.givaudan.com › Investors › Investor publications › Digital Integrated Report › Download centre		
Disclosure 305–4 GHG emissions intensity		➤ p 86		
Disclosure 305–5 Reduction of GHG emissions		➤ p 86		
Water consumption, withdrawals and discharges			7, 8, 9	6, 12
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ pp 113–114		
GRI 303: Water and Effluents	2018			
Disclosure 303–1 Interactions with water as a shared resource		➤ pp 113–118		
Disclosure 303–3 Water withdrawal		➤ pp 23–25, 117		
Disclosure 303–4 Water discharge		➤ pp 23–25, 117		
Disclosure 303–5 Water consumption		➤ pp 23–25, 117		

GRI Standard and Disclosure	Publication year	Disclosure location / Omissions	UNGC Principles	SDG Goals
Biodiversity and ecosystems			7, 8, 9	6, 15
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ pp 103–105		
GRI 101: Biodiversity	2024			
Disclosure 101–1 Policies to halt and reverse biodiversity loss		➤ pp 103–104, 105, 112		
Disclosure 101–2 Management of biodiversity impacts		➤ pp 103–104, 107, 113–118		
Disclosure 101–4 Identification of biodiversity impacts		➤ pp 104–105, 106, 108		
Disclosure 101–5 Locations with biodiversity impacts		➤ pp 107, 113–118		
Disclosure 101–6 Direct drivers of biodiversity loss		➤ pp 109–110, 126–128		
Waste			7, 8, 9	6, 12, 15
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ pp 119–120		
GRI 301: Materials	2016			
Disclosure 301–1 Materials used by weight or volume		➤ p 122		
GRI 306: Waste	2020			
Disclosure 306–1 Waste generation and significant waste-related impacts		➤ pp 119–125		
Disclosure 306–2 Management of significant waste-related impacts		➤ pp 119–125		
Disclosure 306–3 Waste generated		➤ pp 23–25, 123, 126–128		
Disclosure 306–5 Waste directed to disposal		➤ pp 23–25, 123		
Resource flows and circular economy			7, 8, 9	6, 12, 15
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ pp 119–120		
GRI 306: Waste	2020			
Disclosure 306–4 Waste diverted from disposal		➤ pp 23–25, 123		
Pollution of air, soil and water				
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ pp 126–127		
GRI 101: Biodiversity	2024			
Disclosure 101–6 Direct drivers of biodiversity loss		➤ pp 109–110, 126–128		

GRI Standard and Disclosure	Publication year	Disclosure location / Omissions	UNGC Principles	SDG Goals
GRI 303: Water and Effluents	2018			
Disclosure 303–2 Management of water discharge-related impacts		➤ pp 126–128		
GRI 305: Emissions	2016			
Disclosure 305–7 Nitrogen oxides (NOx), sulphur oxides (SO2), and other significant air emissions		➤ pp 23–25, 126–128		
GRI 306: Waste	2020			
Disclosure 306–3 Waste generated		➤ pp 23–25, 123, 126–128		
Child labour and forced labour (own workers & workers in the value chain) / Health & safety (workers in the value chain)			1, 2, 3, 4, 5	2, 3, 5, 8, 17
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ p 132		
GRI 402: Labor / Management Relations	2016			
Disclosure 402–1 Minimum notice periods regarding operational changes		➤ p 140		
GRI 407: Freedom of Association and Collective Bargaining	2016			
Disclosure 407–1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		➤ p 140		
GRI 408: Child Labor	2016			
Disclosure 408–1 Operations and suppliers at significant risk for incidents of child labor		➤ pp 28, 139		
GRI 409: Forced or Compulsory Labor	2016			
Disclosure 409–1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		➤ p 139		
GRI 413: Local Communities	2016			
Disclosure 413–1 Operations with local community engagement, impact assessments, and development programmes		➤ p 139		
Secure employment and working time (own workforce) / Health and safety (own workforce)				3, 8
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ p 141		
GRI 403: Occupational Health and Safety	2018			
Disclosure 403–1 Occupational health and safety management system		➤ pp 142–143		
Disclosure 403–2 Hazard identification, risk assessment, and incident investigation		➤ pp 143–144		
Disclosure 403–3 Occupational health services		➤ p 144		
Disclosure 403–4 Worker participation, consultation, and communication on occupational health and safety		➤ p 145		
Disclosure 403–5 Worker training on occupational health and safety		➤ pp 145–146		
Disclosure 403–7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		➤ p 147		

GRI Standard and Disclosure	Publication year	Disclosure location / Omissions	UNGC Principles	SDG Goals
Disclosure 403–9 Work-related injuries		➤ pp 26–27, 147		
Disclosure 403–10 Work-related ill health		➤ pp 26–27, 147		
Diversity			6	5, 8
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ p 148		
GRI 202: Market Presence	2016			
Disclosure 202–1 Ratios of standard entry level wage by gender compared to local minimum wage		➤ p 153		
GRI 401: Employment	2016			
Disclosure 401–1 New employee hires and employee turnover		➤ pp 26, 157		
Disclosure 401–3 Parental leave		➤ p 156		
GRI 403: Occupational Health and Safety	2018			
Disclosure 403–6 Promotion of worker health		➤ pp 154–156		
GRI 404: Training and Education	2016			
Disclosure 404–2 Programs for upgrading employee skills and transition assistance programs		➤ pp 157–158		
Disclosure 404–3 Percentage of employees receiving regular performance and career development reviews		➤ pp 157–158		
GRI 405: Diversity and Equal Opportunity	2016			
Disclosure 405–1 Diversity of governance bodies and employees		➤ pp 26–27		
Disclosure 405–2 Ratio of basic salary and remuneration of women to men		➤ p 153		
GRI 406: Non-discrimination	2016			
Disclosure 406–1 Incidents of discrimination and corrective actions taken		➤ p 153		
Corporate culture			1, 2	8, 12, 17
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ p 163, 184		
GRI 308: Supplier Environmental Assessment	2016			
Disclosure 308–1 New suppliers screened using environmental criteria		➤ p 178		
Disclosure 308–2 Negative environmental impacts in the supply chain and actions taken		➤ pp 178–181		
GRI 414: Supplier Social Assessment	2016			
Disclosure 414–1 New suppliers that were screened using social criteria		➤ p 178		
Disclosure 414–2 Negative social impacts in the supply chain and actions taken		➤ pp 178–181		

GRI Standard and Disclosure	Publication year	Disclosure location / Omissions	UNGC Principles	SDG Goals
GRI 416: Customer Health and Safety	2016			
Disclosure 416–1 Assessment of the health and safety impacts of product and service categories		➤ p 187		
Disclosure 416–2 Incidents of non-compliance concerning the health and safety impacts of products and services		➤ p 187		
GRI 417: Marketing and Labeling	2016			
Disclosure 417–1 Requirements for product and service information and labeling		➤ p 187		
Disclosure 417–2 Incidents of non-compliance concerning product and service information and labeling		➤ p 187		
Corruption and bribery / Protection of whistle-blowers			1, 2, 3, 4, 5, 6, 10	8, 12, 17
GRI 3: Material Topics	2021			
GRI 3–3: Management of material topics		➤ p 172		
GRI 205: Anti-corruption	2016			
Disclosure 205–2 Communication and training about anti-corruption policies and procedures		➤ p 174		
GRI 206: Anti-competitive behavior	2016			
Disclosure 206–1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		➤ p 173		
GRI 418: Customer Privacy	2016			
Disclosure 418–1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		➤ p 175		
ADDITIONAL DISCLOSURES				
Economic performance				8, 9, 13, 17
GRI 201: Economic performance	2016			
Disclosure 201–1 Direct economic value generated and distributed		➤ p 17		
Disclosure 201–2 Financial implications and other risks and opportunities due to climate change		➤ pp 66–69		
GRI 204: Procurement practices	2016			
Disclosure 204–1 Proportion of spending on local suppliers		➤ p 176		
GRI 207: Tax	2019			
Disclosure 207–1 Approach to tax		➤ p 15		
Disclosure 207–2 Tax governance, control, and risk management		➤ p 15		