

2025

GRI content index

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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	➤ pp 126–128		
Disclosure 303–2 Management of water discharge-related impacts				
GRI 305: Emissions	2016	➤ pp 23–25, 126–128		
Disclosure 305–7 Nitrogen oxides (NO _x), sulphur oxides (SO ₂), and other significant air emissions				
GRI 306: Waste	2020	➤ pp 23–25, 123, 126–128		
Disclosure 306–3 Waste generated				
Child labour and forced labour (own workers & workers in the value chain) / Health & safety (workers in the value chain)				
GRI 3: Material Topics	2021		1, 2, 3, 4, 5	2, 3, 5, 8, 17
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	↳ p 187		
Disclosure 416-1 Assessment of the health and safety impacts of product and service categories				
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		