2025 SASB standards

Givaudan

Human by nature

SASB standards

Topic	Accounting Metric	Code	Disclosure location in the 2025 Integrated Report
Greenhouse gas emission	› Gross global scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	↘ pp 23, 83, 86, 87
	› 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	RT-CH-110a.2	↘ pp 200–207
Air quality	Air emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	↘ p 25
Energy management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	RT-CH-130a.1	↘ pp 23, 81
Water management	› (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high baseline water stress	RT-CH-140a.1	↘ pp 25, 117
	› Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	↘ p 117
	› Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	↘ pp 113–118
Hazardous waste management	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	↘ pp 24, 123
Community relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	↘ pp 118, 182–183
Workforce health & safety	› (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	↘ pp 27, 146, 147
	› Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	↘ pp 145–147, 154–155

Topic	Accounting Metric	Code	Disclosure location in the 2025 Integrated Report
Product design for use-phase efficiency	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. ↘ pp 9, 39–42, 43–44
Safety & environmental stewardship of chemicals	› (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	↘ p 187
Genetically modified organisms	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.
Management of the legal & regulatory environment	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	↘ pp 186–187
Operational safety, emergency preparedness & response	› 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.
Activity metric	Production by reportable segment	RT-CH-000.A	↘ pp 13–15