

REPORT ON CORPORATE INCOME TAX INFORMATION
in compliance with chapter 10a of Directive 2013/34/EU ('country-by-country reporting')

General reporting instructions

Section 1

| | |
|--|-------------|
| Name of the ultimate parent of the group / of the standalone undertaking | Givaudan SA |
| Country where the ultimate parent has its registered office | Switzerland |
| Financial Year – start date | 01.01.2025 |
| Financial Year – end date | 31.12.2025 |
| Reporting currency | CHF |
| Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)? | yes |

Specific reporting instructions for Section 1

The name of the ultimate parent of the group / of the standalone undertaking shall correspond to the name provided in the statutes or instruments of incorporation of the company. Whether the reporting instructions pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU have been used as a basis to draw up the report, pursuant to Article 48c(3) of Directive 2013/34/EU, this shall be indicated. In the template this would be done by stating 'yes' or 'no' in the appropriate box. In the case where a reporting undertaking chooses to apply those instructions, these shall apply consistently to Section 2 and 3. These reporting instructions take into account the OECD standards in relation to action 13 of its Action Plan on Base Erosion and Profit Shifting (BEPS).

Section 2

Overview of information on a country-by-country basis

| Tax jurisdiction | Country code | Revenues | Profit (loss) before income tax | Income tax paid – on cash basis | Income tax accrued – current year | Accumulated earnings | Number of employees |
|--|--------------|-------------------|---------------------------------|---------------------------------|-----------------------------------|----------------------|---------------------|
| AUSTRIA | AT | 6 900 744,00 | 329 803,00 | 54 766,00 | 22 663,00 | 925 376,00 | 39 |
| BELGIUM | BE | 1 619 643,00 | 889 472,00 | 32 764,00 | 1 981,00 | 179 010,00 | 5 |
| FINLAND | FI | 574 952,00 | 42 589,00 | 4 942,00 | - | - | 2 |
| FRANCE | FR | 885 080 603,00 | 65 006 026,00 | - 23 146 630,00 | - 12 788 417,00 | 1 303 617 475,00 | 1 611 |
| GERMANY | DE | 322 684 770,00 | 13 247 058,00 | 7 506 306,00 | - 877 971,00 | 80 367 561,00 | 536 |
| HUNGARY | HU | 270 696 317,00 | 8 480 404,00 | 616 185,00 | 491 851,00 | 95 169 659,00 | 1 219 |
| IRELAND | IE | 18 497 209,00 | - 289 312,00 | 11 123,00 | - 11 069,00 | 3 580 672,00 | 18 |
| ITALY | IT | 276 344 813,00 | 2 319 606,00 | 8 892 012,00 | 3 203 344,00 | 480 661 980,00 | 450 |
| NETHERLANDS | NL | 329 484 297,00 | 9 601 755,00 | 5 625 201,00 | 1 162 066,00 | 243 688 238,00 | 572 |
| POLAND | PL | 3 166 825,00 | 149 045,00 | 108 732,00 | - 11 116,00 | 556 170,00 | 29 |
| RUSSIAN FEDERATION | RU | 74 493 996,00 | 2 988 488,00 | 424 954,00 | 62 491,00 | 19 640 017,00 | 58 |
| SPAIN | ES | 221 192 154,00 | 6 212 384,00 | 1 247 446,00 | - 692 755,00 | 75 673 655,00 | 232 |
| SWEDEN | SE | 16 958 799,00 | 2 602 271,00 | 729 868,00 | - 176 592,00 | 13 624 389,00 | 41 |
| TURKEY | TR | 3 845 816,00 | 258 320,00 | 115 565,00 | - 51 611,00 | 438 472,00 | 23 |
| VIET NAM | VN | 17 090 164,00 | 3 508 291,00 | 1 007 742,00 | 332 751,00 | 23 027 651,00 | 161 |
| All other tax jurisdictions (aggregated basis) | | 10 938 743 597,00 | 1 129 078 066,00 | 187 811 930,00 | 75 917 541,00 | 9 956 422 453,00 | 12 393 |

Specific reporting instructions for Section 2

In the table, a given line shall correspond to a given Member State or to a given tax jurisdiction, including a country in the European Economic Area other than a Member State of the European Union, as mandated by the applicable national law.

As many additional columns may be added as necessary on the right-hand side of the table, for any additional information a reporting undertaking may disclose.

The information required by the third subparagraph of Article 48c(5) of Directive 2013/34/EU shall be presented in the line with the heading 'All other tax jurisdictions (aggregated basis)'. The information shall be disclosed as a zero figure or 'nil' if the jurisdictions disclosed line by line cover all the activities of the reporting standalone undertaking or ultimate parent undertaking.

Amounts shall be reported down to the unit with no scaling applied, and with an accuracy deemed appropriate by the reporting undertaking. For example, revenues of EUR 1 234 567,89 would be reported as EUR 1 234 568 (down to the unit, no scaling). With an accuracy to the nearest EUR 1 000, the amount would be reported as EUR 1 235 000.

Case where the report is not based on the reporting instructions for tax purposes pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU:

- Revenues in a jurisdiction shall be reported with positive amounts. Conversely, where there are overall negative revenues in that jurisdiction, these shall be reported with negative amounts.
- Profit before income tax in a jurisdiction shall be reported with positive amounts. Conversely, where there are overall losses before tax in that jurisdiction, these shall be reported with negative amounts.
- Income tax paid on cash basis in a jurisdiction shall be reported with positive amounts. Conversely, where there is an overall net refund of income tax in that jurisdiction, or where refunds of income tax exceeded payments of income tax in the same financial year, income tax paid (on cash basis) shall be reported with negative amounts.
- Income tax accrued – during the course of the current year in a jurisdiction shall be reported with positive amounts where this corresponds to an overall accrued tax expense in that jurisdiction. Conversely, where there is an overall accrued tax credit in that jurisdiction, the amounts shall be reported with negative amounts.
- Accumulated earnings in a jurisdiction shall be reported with positive amounts where there are net accumulated profits overall in that jurisdiction. Conversely, where there are overall net accumulated losses in a jurisdiction, accumulated earnings shall be reported with negative amounts.
- The number of employees in a jurisdiction shall be reported with positive amounts. Decimals may be shown as deemed appropriate by the reporting standalone undertaking or ultimate parent undertaking.

Case where the report is based on the reporting instructions for tax purposes pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU:

- Information relating to undertakings deemed not to be resident in any tax jurisdiction for tax purposes shall be included in the line 'All other tax jurisdictions (aggregated basis)'.

Section 3
List of subsidiaries and activities

| | Country code | Name of each subsidiary undertaking in the Member State or tax jurisdiction | Brief description of the nature of activities in the Member State or tax jurisdiction |
|--------------------|--------------|--|--|
| AUSTRIA | AT | Givaudan Austria GmbH | Sales, Marketing or Distribution (CBC505) |
| BELGIUM | BE | Givaudan Belgium SRL | Sales, Marketing or Distribution (CBC505) |
| FINLAND | FI | Givaudan International SA | Sales, Marketing or Distribution (CBC505) |
| FRANCE | FR | Givaudan France SAS Activ International SAS Expressions parfumees S.A.S Givaudan France Naturals SAS Givaudan House of Naturals SAS Alderys SAS | Research and Development (CBC501) Holding or Managing intellectual property (CBC502) Purchasing or Procurement (CBC503) Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) Administrative, Management or Support Services (CBC506) Holding shares or other equity instruments (CBC511) |
| GERMANY | DE | Givaudan Deutschland GmbH Drom Perfume Trade Gesellschaft mit Beschraenkter Haftung | Research and Development (CBC501) Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) Administrative, Management or Support Services (CBC506) Holding shares or other equity instruments (CBC511) |
| HUNGARY | HU | Givaudan Hungary Kft Givaudan Business Solutions Kft | Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) Administrative, Management or Support Services (CBC506) |
| IRELAND | IE | D.D. Williamson (Ireland) Ltd. Spectrum Innovations Limited DDW Colours Limited | Holding or Managing intellectual property (CBC502) Sales, Marketing or Distribution (CBC505) |
| ITALY | IT | Givaudan Italia SpA Expressions parfumée S.R.L. Naturex SpA B. Kolormakeup & Skincare S.p.a SB. Benefit Corporation | Research and Development (CBC501) Purchasing or Procurement (CBC503) Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) Administrative, Management or Support Services (CBC506) Internal Group Finance (CBC508) |
| NETHERLANDS | NL | Givaudan Nederland BV Vika BV Givaudan Finance Europe BV N&H International Holding 2 BV | Research and Development (CBC501) Holding or Managing intellectual property (CBC502) Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) Administrative, Management or Support Services (CBC506) Internal Group Finance (CBC508) Holding shares or other equity instruments (CBC511) |
| POLAND | PL | Givaudan Polska Sp. Z o.o. Expressions Parfumees SAS Uproszczona S.A. Oddzial W Polce - France PE | Sales, Marketing or Distribution (CBC505) |
| RUSSIAN FEDERATION | RU | Givaudan Russ LLC Naturex LLC | Sales, Marketing or Distribution (CBC505) |
| SPAIN | ES | Givaudan Ibérica, SA Givaudan House of Naturals Andalucia S.L.U | Research and Development (CBC501) Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) Administrative, Management or Support Services (CBC506) |
| SWEDEN | SE | Givaudan North Europe AB Swedish Oat Fiber AB Expressions Parfumees Scandinavia - France PE | Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) |
| TURKEY | TR | Givaudan Aroma Ve Esans Sanayi Ve Ticaret Ltd. Siketi | Sales, Marketing or Distribution (CBC505) |
| VIET NAM | VN | Givaudan Vietnam | Manufacturing or Production (CBC504) Sales, Marketing or Distribution (CBC505) |

Specific reporting instructions for Section 3

The lines in the table shall correspond to the lines disclosed in Section 2 per Member State or tax jurisdictions. However, the table for Section 3 need not include the line 'All other tax jurisdictions (aggregated basis)'.

The name of the subsidiary undertakings in the Member State or tax jurisdiction shall be disclosed for each subsidiary undertaking consolidated in the financial statements of the ultimate parent undertaking in respect of the relevant financial year, and presented in the line corresponding to the Member State or tax jurisdictions in which that subsidiary is established. Establishments, fixed places of business or permanent business activities other than those operating via a subsidiary undertaking need not be disclosed.

Case where the report is not based on the reporting instructions for tax purposes pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU:

— The 'Brief description of the nature of activities in the Member State or tax jurisdiction' shall be drawn up on the basis of Annex I of Regulation (EC) No 1893/2006 of the European Parliament and of the Council^(*) establishing the statistical classification of economic activities (NACE), taking account of the activities of the group or standalone company in the country as a whole. For example, taking all the activities in a given country into account, where these cover section C and G of Annex I of Regulation (EC) No 1893/2006, the corresponding text would be: 'manufacturing / wholesale and retail trade; repair of motor vehicles and motorcycles'.

Case where the report is based on the reporting instructions for tax purposes pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU:

— The information required by the line entitled 'Brief description of the nature of activities in the Member State or tax jurisdiction' shall be disclosed on the basis of the following list of main business activities, taking into account all the activities in a given country:

- Research and Development
- Holding or Managing Intellectual Property
- Purchasing or Procurement
- Manufacturing or Production
- Sales, Marketing or Distribution
- Administrative, Management or Support Services
- Provision of Services to Unrelated Parties
- Internal Group Finance
- Regulated Financial Services
- Insurance

^(*) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).

- Holding Shares or Other Equity instruments
- Dormant
- Other

— For instance: 'Manufacturing or Production / Sales, Marketing or Distribution'. In the case where the activities are reported as 'Other', no further description is required.

Section 4

Omitted information

Information omitted (if any) for this financial year:

.....

Information omitted in previous financial years, which is disclosed in this financial year (if any):

.....

Specific reporting instructions for Section 4

Applicable national law pursuant to Article 48c(6) of Directive 2013/34/EU may provide for the ability to temporarily omit information.

Where information is omitted in either table laid down in section 2 or 3, this shall be disclosed in the first

Section 5 (non-mandatory)

Hungary: The figure in the CbC report for income tax paid is the amount of tax actually paid including advance payments for the current year and payments relating to previous years, while income tax accrued refers to the current tax expense recognized on current year's taxable profits

Specific reporting instructions for Section 5