Givaudan
Human by nature

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EU Deforestation Regulation Policy

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1. Introduction & Commitment

Givaudan is committed to ensuring that all commodities and materials covered by the EU Deforestation Regulation (EUDR, Regulation 2023/1115) are legally produced and deforestation-free.

Givaudan's primary exposure to, and obligations under, the EUDR arise from the sourcing and importing of materials listed in Annex I of the Regulation.

This policy therefore sets out the additional, EUDR-specific obligations that may apply depending on our role in the specific supply chain when sourcing or placing EUDR-relevant materials on the EU market.

2. Related company policies

Givaudan's commitment is grounded in the **Givaudan Responsible Sourcing Policy**, which serves as our overarching reference for due diligence expectations and provides the foundation for ethical, environmental, and socially responsible sourcing across all our activities. This commitment is further supported by our **Deforestation and Conversion-Free (DCF) Supply Chains Policy**, which applies to a broader range of raw materials and a wider geographical scope than those regulated under the EUDR.

While this policy focuses on legal compliance for EUDR in-scope materials, it sits alongside our broader sustainability ambitions under the DCF Policy, which aims to address risks beyond regulatory requirements. This policy complements, and should be read in conjunction with, our group-wide Principles of Conduct and Human Rights Policy.

3. Scope & Purpose

This policy defines and outlines the processes necessary to ensure that we meet the EUDR obligations that may arise for Givaudan. Where relevant, it applies to operations involved in sourcing, transforming, or placing such products on the EU market, as well as to all suppliers contributing to these supply chains.

Suppliers are expected to comply with this policy alongside the Responsible Sourcing Policy and, where applicable, the DCF Policy. Givaudan monitors compliance through its due diligence processes and may take corrective action, including suspension of purchasing, if adherence cannot be demonstrated.

4. Due Diligence System

As outlined in the EU legislation, we follow the EUDR three-step due diligence process of collecting information, assessing risks, and mitigating any identified risks to ensure that products placed on the EU market are deforestation-free and legally produced.

4.1 Information collection and traceability

Givaudan works closely with suppliers to obtain the information required to demonstrate that EUDR-relevant materials are deforestation-free, legally produced and traceable to the level required by the Regulation. Where required by the Regulation, this includes collecting information on the origin of EUDR-relevant materials, including country and regional context, land-use change, legal compliance and supplier practices. Givaudan also creates, obtains, submits, retains and references Due Diligence Statements (DDSs) in accordance with its role in the supply chain and the requirements of the EUDR.

To support these activities, Givaudan uses internal systems and third-party tools to collect supply-chain information, maintain traceability, assess data quality and retain evidence of due diligence activities. Records relating to EUDR compliance, including information collected, risk assessments, mitigation actions and DDSs, are retained in accordance with applicable legal requirements.

All information collected in this context, including any personal or location-specific data, is handled in accordance with applicable data protection laws and Givaudan's privacy policies and is used solely for the purposes of EUDR compliance.

4.2 Risk assessment

Givaudan conducts a risk assessment of the data gathered in the information collection process described above. Risk assessments consider both deforestation-free status and compliance with applicable legislation in the country of production. Where relevant, we use geospatial data and other third-party risk insights to identify potential areas of focus, such as known deforestation hotspots or regions with limited land-governance transparency.

Consistent with the Regulation, Givaudan only places materials on the EU market when the associated risk is assessed as no or negligible. The risk assessment process, principles and outcomes are fully documented and form the basis of EUDR-relevant sourcing decisions.

4.3 Risk mitigation decisions and documentation

The risk assessment process can result in either a conclusion of no or negligible risk, or it may identify areas that need further investigation. We have put in place proportionate risk mitigation procedures and measures adequate to achieve no or negligible risk. This may include seeking additional information or documentation, requesting assurances from suppliers including third-party audits, or reviewing available information through supporting tools, including our third-party tool, to understand the nature and magnitude of the risk in the local context.

Givaudan's internal processes are designed to identify cases of concern and ensure timely risk mitigation. Where available information (including land-plot or batch-level validation, geospatial checks or other risk indicators) suggests a non-negligible risk, Givaudan applies controls to ensure that the material is not placed on the EU market. These controls include, for example, blocking inbound delivery processes and/or restricting the relevant supplier or material until the risk has been appropriately mitigated.

Mitigation actions are documented to ensure transparency and traceability of decisions. Where further checks are required, Givaudan may conduct additional reviews or request verification by independent or third-party experts. Decisions relating to non-negligible risk materials follow internal escalation processes to ensure compliance with the Regulation.

4.4 Verification and assurance

Verification is critical to maintaining the integrity of our due diligence system. Givaudan reviews supplier submissions for completeness and consistency and may cross-check information using internal or third-party tools. Independent verification is used where appropriate, particularly when risks are higher or where documentation requires additional validation.

This multi-layered assurance approach ensures that our sourcing practices are aligned with regulatory requirements and supports our broader ambition to protect natural ecosystems across our value chain.

4.5 Supplier engagement

Suppliers play a critical role by providing complete and accurate information on the origin of materials, production practices and legal compliance, including the traceability data required by the Regulation and any certifications or documentation supporting legality and deforestation-free claims.

Givaudan engages proactively with suppliers through structured communication channels, offering guidance on EUDR requirements and support in addressing gaps or uncertainties. Where appropriate, Givaudan supports suppliers in strengthening their systems to help ensure that progress is sustained throughout the supply chain.

Where suppliers do not meet EUDR requirements or fail to provide necessary information or cooperation, Givaudan implements proportionate control measures, escalates issues internally through defined governance channels, and may ultimately seek alternative sources if risks remain non-negligible. All engagement, mitigation measures, and compliance decisions are fully documented to ensure accountability, transparency, and traceability across the supply chain.

5 Continuous improvement and assurance

As required by the legislation, we are committed to maintaining a due diligence system that remains effective and aligned with EUDR. We periodically review our due diligence system, at least annually, update it as needed following relevant developments and maintain records of such updates in accordance with EUDR requirements.

An independent audit will ensure that our internal policies, controls and procedures are appropriate and effective to ensure that EUDR-relevant materials and products comply with the respective EUDR requirements. The findings will be shared with management and will inform ongoing improvements.

6 Grievances

We provide several mechanisms and channels for raising concerns and report breaches of compliance with the principles laid out in this policy. Employees can raise their concerns in confidence with a Local Compliance Office, the Group Legal and Compliance Office or through our Compliance Helpline. We have a Group-wide Compliance helpline which allows employees and third parties to report suspected or actual misconduct or violations of the Company's policies on a confidential basis and without fear of retaliation. The helpline consists of a web intake and telephone reporting option. We also have a dedicated grievance email channel (global.compliance@givaudan.com) that allows a reporting person to report alleged non-compliance or other issues. All reported cases are reviewed and investigated as appropriate in accordance with applicable laws.

Givaudan maintains processes to receive, assess and address substantiated concerns relating to actual or potential non-compliance with the EUDR. Any substantiated concern will trigger a risk-based, proportionate review and, where appropriate, further due diligence, risk assessment and supplier engagement. Where the concern indicates a risk of non-compliance that cannot be demonstrated as negligible, Givaudan will implement suitable mitigation measures. Relevant products will not be placed on the EU market until compliance with EUDR requirements can be demonstrated, and, where products have already been placed on or made available on the market, Givaudan will take appropriate remedial actions in accordance with applicable legal requirements and the nature of the risk identified. All concerns, investigations and decisions will be appropriately documented.

7 Governance

Responsibility for implementing this policy lies within a dedicated internal governance structure, with overall accountability resting with senior management. The EUDR Compliance Officer, a management-level position, holds specific accountability for EUDR compliance. Day-to-day oversight is provided by the EUDR Due Diligence Forum, which includes representatives from Responsible Sourcing and Procurement and is responsible for implementing the EUDR due diligence process. This forum ensures that supply chain risks are identified, addressed, and reported to the EUDR Compliance Officer.

Internal controls ensure that information on EUDR-relevant materials is complete, accurate and traceable. Internal reporting enables leadership to monitor risks and ensure corrective actions are implemented promptly.

As outlined above, the governance framework will be reviewed periodically to reflect regulatory developments, emerging risks and industry best practices.

8 Reporting on progress

Transparency is a core component of Givaudan's EUDR approach. This policy is publicly available as a statement of our commitments and processes. Additionally, our progress is annually communicated publicly through Givaudan's Integrated Annual Report. Givaudan cooperates with competent authorities, providing access to information and records required under the regulation. This ensures that our practices are verifiable, compliant with regulatory expectations, and aligned with the principles of accountability, traceability, and responsible sourcing.

9 Appendix

Givaudan's Deforestation and Conversion Free Policy

Givaudan's Human Rights Policy

Givaudan's Responsible Sourcing Policy