

Position statement

January 2024, version 1.0

Position statement on due diligence and transparency on child labour and forced labour

Givaudan's position on child labour and forced labour, and alignment to various regulations, including the Swiss Code of Obligations, UK Modern Slavery Act, Australian Modern Slavery Act, as well as the US California Transparency in Supply Chain Act, besides others.

At Givaudan, we've made an explicit commitment to respect human rights. We are aware that the risk of child labour and forced labour remains a concern in global supply chains. As an industrial business with strong links to agricultural and other supply chains through our sourcing activities, promoting respect for labour rights and addressing child labour and forced labour risks are of particular focus for us. To manage our risks and impacts, we have implemented an overarching Human Rights programme. We align our programme to internationally recognised guidelines and frameworks and adhere to compliance with the Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour, the UK, and Australian Modern Slavery Act as well as the US California Transparency in Supply Chain Act and other applicable regulations.

Our policies, position and alignment with international frameworks

Our positions and requirements on child labour, forced labour, compulsory labour and human trafficking are rooted in our <u>Principles of Conduct</u>, <u>Human Rights Policy</u> and <u>Responsible Sourcing Policy</u>. These, in turn, reflect initiatives including the United Nations Global Compact, a framework that targets, among other goals, the elimination of forced, compulsory and child labour. We adhere to the relevant ILO Conventions related to minimum age and worst forms of child labour (C138 and C182) and align our due diligence process and related programmes to the OECD Due Diligence Guidance for Responsible Business and the United Nations Guiding Principles (UNGPs) on Business and Human Rights.

We do not practise or tolerate any form of child exploitation, and we do not provide employment to children before they have completed their compulsory education, and in any event, not before they reach the age of 15. This applies to employment within Givaudan, and we expect the same from partners and suppliers with whom we work. Where we observe young workers engaged in business activities, but not legally qualifying as child labour, we still work towards training and education with the aim of ensuring that they are always protected and that their right to education is not infringed.





Similarly, we do not practise or tolerate any form of exploitation or forced or compulsory labour including prison labour, indentured labour, bonded labour, slave labour or any form of human trafficking.

Governance and accountability

Overall accountability for ensuring we uphold human rights commitments lies with our Chief Executive Officer, supported by our Executive Committee. Internal management roles are responsible for governing the implementation of the mandatory relevant global policies and procedures.

Stakeholder engagement

Human rights is not a subject that we can address alone, and we work with governments, non-governmental organisations, employees, suppliers, customers, communities and all other relevant stakeholders. Suppliers are a particular focus and we help them adhere to our principles through our Responsible Sourcing Policy, our Soucing4Good programme, procurement interventions such as vendor quality management, grievance mechanisms and dedicated human rights programmes on topics such as child labour awareness training.

Conducting due diligence and managing impacts

We regularly conduct global human rights impact assessments supported by external experts to define our salient human rights issues and priority areas. We further conduct dedicated due diligence in our own operations and in our supply chain to assess human rights risks.

Givaudan is an active member of Sedex, one of the world's leading ethical trade membership organisations that provides independent verification against human rights, labour, health & safety, environmental, and business ethics standards. All our active production sites and joint ventures are part of this programme and undergo periodic assessments. We also participate in EcoVadis Corporate Social Responsibility (CSR) assessments.

As part of our Responsible Sourcing efforts we share our Responsible Sourcing Policy with our suppliers which includes requirements on child labour, forced labour, compulsory labour, and human trafficking which they are expected to adhere to. Furthermore, we apply our in-house due diligence questionnaire (DDQ) that allows us to obtain primary traceability and risk information on the supply chain, including human rights risks, and we require third party audits of our key suppliers where again human rights and more specifically child labour aspects are explicitly checked as part of all of our preferred and accepted farm and factory audit standards. We continuously work with and train our procurement and supply chain partners to identify, record, investigate and remediate any adverse impacts. Where needed, we implement specific projects to address identified risks, often with support from external 3rd party local experts. Examples can be found on our website as part of our Sourcing4Good programme and Givaudan Foundation projects.



Employee training and awareness

Basic human rights aspects are already covered as part of our Principles of Conduct training, which is mandatory for all Givaudan employees worldwide. To expand exposure to this important topic and build capacity, we have developed a Givaudan Human Rights and Business training that is specifically targeted at our management level to equip them with the relevant tools to identify and remediate human rights risks. Additionally, we developed a Modern Slavery training to raise awareness about modern slavery and provide tools to identify and report risks to our employees. We are gradually rolling out these trainings across the organisation.

Supply chain human rights and child labour training and vigilance

Child labour is one of our priority topics and emerging risk in some of our key supply chains. This is why we have developed a dedicated supply chain child labour training and vigilance programme. Launched in 2021, the programme aims to raise awareness and build capacity among procurement colleagues and supply chain stakeholders on the topic. We engage with our suppliers and provide training on our human rights expectations and on managing child labour risks. The training courses are conducted by our responsible sourcing team together with procurement, and are either organised remotely with our suppliers or as part of a field visit, where we also conduct an internal human rights field risk review. Depending on the assessment and needs identified, we work with our suppliers and other stakeholders to reduce identified risks or impacts. This could be, for example, by providing further training, guidance, and tools, or by developing specific projects that can include wider community development. Examples of supply chains and raw materials covered as part of the annual trainings and field risk reviews are disclosed in our Integrated Report.

Grievance and reporting mechanisms

Givaudan has zero tolerance for any form of human rights abuse including child and forced labour and follows strict governance, grievance and remediation mechanisms to ensure compliance with our principles and commitments. We also provide various mechanisms for raising concerns. Employees can do this in confidence with a Local Compliance Officer, the Corporate Compliance Officer, the Legal Department or through our Givaudan Compliance Helpline. Third parties can raise issues in confidence to the Head of Group Ethics and Compliance by email or through the <u>compliance helpline</u> available on our website. All issues are handled confidentially, and Givaudan does not tolerate any form of retaliation against anyone who seeks advice or reports misconduct in good faith.

Continuous improvement and additional information

Putting our policies into practice means working continuously to identify human rights impacts, including child and forced labour cases, mitigating and addressing them, continuously monitoring the effectiveness of our measures and periodically reporting on our performance. We seek continuous improvement and regularly review the way we respond in a constantly changing operating environment.



For more information related to our Human Rights programme and initiatives, we encourage you to also consult our dedicated human.rights.page, our latest Integrated Report on economic and ESG performance and the Communities.page on our website, where you can find information on various interventions to improve the lives of communities where we source and operate.

Contact

E global.compliance@givaudan.com