## GRI content index

Excerpt from the 2023 Integrated Report on economic and ESG performance



## 2024

## GRI content index

Givaudan SA has reported in accordance with the GRI Standards for the period 01.01.2023 – 31.12.2023.

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.

Unless otherwise stated, the page numbers refer to the 2023 Integrated Report on economic and ESG performance.

GCFR = 2023 Governance, Compensation and Financial Report.

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GRI Standard and Disclosure Publication	year Page/Information	SASB Code	UNGC Principles	SDG Goals
GRI 1: Foundation 2021				
GRI 2: General Disclosures 20	)21			
The organization and its reporting practices				
Disclosure 2–1 Organizational details	229–237 GCFR p6			
Disclosure 2–2 Entities included in the organization's sustainability reporting	1		•	
Disclosure 2–3 Reporting period, frequency and contact point	1, 243			
Disclosure 2-4 Restatements of information	www.givaudan.com > Investors > Investor publications > Digital Integrated Report > <b>Download centre</b>			
Disclosure 2-5 External assurance	238–241		-	
Activities and workers				
Disclosure 2–6 Activities, value chain and other business relationships	Sector: chemicals 18–20, 24, 184, 200			
Disclosure 2–7 Employees	80, 153			
Disclosure 2–8 Workers who are not employees	The information is omitted as Givaudan does not have any workers who are not employees according to the definition of GRI 2–8.			



GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
Governance					
Disclosure 2-9 Governance structure and composition		165–169			
		GCFR pp12-13			
Disclosure 2–10 Nomination and selection of the highest governance body		165–166			
		GCFR pp9-11, 14			
Disclosure 2–11 Chair of the highest governance body		GCFR p12			
Disclosure $2-12$ Role of the highest governance body in overseeing the management of impacts		165, 168, 209			
Disclosure 2–13 Delegation of responsibility for managing impacts		168–169, 209			
Disclosure 2–14 Role of the highest governance body in sustainability reporting		168			
Disclosure 2–15 Conflicts of interest		176			
		GCFR pp6, 44-45			
Disclosure 2–16 Communication of critical concerns		174			
Disclosure 2–17 Collective knowledge of the highest governance body		165–167			
Disclosure 2–18 Evaluation of the performance of the highest governance body		165–167			
Disclosure 2–19 Remuneration policies		170			
		GCFR pp33-36			
Disclosure 2–20 Process to determine remuneration		170–172			
		GCFR pp43-46			
Disclosure 2–21 Annual total compensation ratio		Confidentiality constraints:		6	
		Givaudan does not communicate			
		disclosures on median compensation			
		for confidentiality reasons			



GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
Strategy, policies and practices					
Disclosure 2 – 22 Statement on sustainable development strategy		10–14,84			
Disclosure 2–23 Policy commitments		135–140,		1	
		173–176, 213			
Disclosure 2–24 Embedding policy commitments		135–140			
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Disclosure 2-25 Processes to remediate negative impacts		135–140			
		173–176			
Disclosure 2–26 Mechanisms for seeking advice and raising concerns		136, 174			
Disclosure 2–27 Compliance with laws and regulations		Confidentiality constraints: Givaudan oes not report the total number and the monetary value of fines for instances of		2	
	nor	n-compliance with laws and regulations because of confidentiality reasons			
Disclosure 2–28 Membership associations		201–206			
Stakeholder engagement					
Disclosure 2–29 Approach to stakeholder engagement		22–23, 196–199			
Disclosure 2–30 Collective bargaining agreements		138–139		3	
GRI 3: Material Topics	2021				
Disclosure 3 – 1 Process to determine material topics		21, 207–209			
Disclosure 3-2 List of material topics		21,210-212			
Topic-specific disclosures					
Climate change				7, 8, 9	12, 13, 15
GRI 3: Material Topics	2021				
GRI 3-3: Management of material topics		90 ff.			
GRI 302: Energy	2016	6			
Disclosure 302 – 1 Energy consumption within the organisation		76,95	RT-CH-130a.1		
Disclosure 302 – 3 Energy intensity		76,95			
Disclosure 302–4 Reduction of energy consumption		95–97			



GRI Standard and Disclosure Publication ye	ar Page/Information	SASB Code	UNGC Principles	SDG Goals
GRI 305: Emissions 201	6			
Disclosure 305 – 1 Direct (Scope 1) GHG emissions	76,95	RT-CH-110a.1		
Disclosure 305 – 2 Energy indirect (Scope 2) GHG emissions	76,95			
Disclosure 305 – 3 Other indirect (Scope 3) GHG emissions	76–77			
	www.givaudan.com > Investors > Investor publications > Digital Integrated Report > <b>Download centre</b>			
Disclosure 305-4 GHG emissions intensity	95			
Disclosure 305–5 Reduction of GHG emissions	95–97	RT-CH-110a.2		
Disclosure 305–7 Nitrogen oxides (NOx), sulphur oxides (SO2), and other significant air emissions	79	RT-CH-120a.1		
Biodiversity and ecosystems			7, 8, 9	6, 15
GRI 3: Material Topics 202	1			
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GRI 304: Biodiversity 201	6			
Disclosure 304–1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	109			
Disclosure 304–2 Significant impacts of activities, products, and services on biodiversity	106 ff.			
Water security			7, 8, 9	6, 12
GRI 3: Material Topics 202	1			
GRI 3-3: Management of material topics	113 ff.			
GRI 303: Water and Effluents 201	8			
Disclosure 303 – 1 Interactions with water as a shared resource	113	RT-CH-140a.3		
Disclosure 303 – 2 Management of water discharge-related impacts	113 ff.	RT-CH-140a.3		
Disclosure 303 – 3 Water withdrawal	78, 118	RT-CH-140a.1		
Disclosure 303 – 4 Water discharge	78,119	RT-CH-140a.1		
Disclosure 303 – 5 Water consumption	78, 119	RT-CH-140a.1		



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Waste management and circular principles				7, 8, 9	6, 12, 15
GRI 3: Material Topics	2021				
GRI 3-3: Management of material topics		122 ff.			
GRI 301: Materials	2016				
Disclosure 301 – 1 Materials used by weight or volume		129			
GRI 306: Waste	2020				
Disclosure 306 – 1 Waste generation and significant waste-related impacts		122 ff.			
Disclosure 306–2 Management of significant waste-related impacts		122 ff.			
Disclosure 306–3 Waste generated		77–78, 129	RT-CH-150a.1		
Disclosure 306–4 Waste diverted from disposal		77–78, 130	RT-CH-150a.1		
Disclosure 306 – 5 Waste directed to disposal		77–78, 130			
Human rights and labour conditions				1, 2, 3, 4, 5	2, 3, 5, 8, 17
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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		138–139			
GRI 408: Child Labor	2016				
Disclosure 408 – 1 Operations and suppliers at significant risk for incidents of child labor		140			
GRI 409: Forced or Compulsory Labor	2016				
Disclosure 409 – 1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		140			
GRI 413: Local Communities	2016				
Disclosure 413 – 1 Operations with local community engagement, impact assessments, and development programmes		140	RT-CH-210a.1		



GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
Workforce health, safety and wellbeing				_	3,8
GRI 3: Material Topics	2021				
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GRI 403: Occupational Health and Safety	2018				
Disclosure 403 – 1 Occupational health and safety management system		143	RT-CH-320a.2		
Disclosure 403 – 2 Hazard identification, risk assessment, and incident investigation		143–145	RT-CH-320a.2		
Disclosure 403 – 3 Occupational health services		145	RT-CH-320a.2		
Disclosure 403 – 4 Worker participation, consultation, and communication on occupational health and	safety	145–146	RT-CH-320a.2		
Disclosure 403–5 Worker training on occupational health and safety		146–147	RT-CH-320a.2		
Disclosure 403-6 Promotion of worker health		148–149	RT-CH-320a.2		
Disclosure 403 – 7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		150	RT-CH-320a.1		
Disclosure 403–9 Work-related injuries		81–82, 149	RT-CH-320a.1		
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Disclosure 405 – 1 Diversity of governance bodies and employees		81			
Disclosure 405 – 2 Ratio of basic salary and remuneration of women to men		154–155			



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Disclosure 406–1 Incidents of discrimination and corrective actions taken		154			
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GRI 201: Economic performance	2016				
Disclosure 201 – 1 Direct economic value generated and distributed		163			
Disclosure $201-2$ Financial implications and other risks and opportunities due to climate change		32			
Disclosure $201-3$ Defined benefit plan obligations and other retirement plans		164			
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GRI 205: Anti-corruption	2016				
Disclosure 205–2 Communication and training about anti-corruption policies and procedures		175–176			
GRI 206: Anti-competitive behavior	2016				
Disclosure 206 – 1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		174–175			



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Data privacy					9
GRI 3: Material Topics	2021				
GRI 3-3: Management of material topics		177 ff.			
GRI 418: Customer Privacy	2016				
Disclosure 418 – 1 Substantiated complaints concerning breaches of customer privacy and losses of	customer data	178			
Product quality and safety					3, 9, 12
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GRI 416: Customer Health and Safety	2016				
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GRI 417: Marketing and Labeling	2016				
Disclosure 417–1 Requirements for product and service information and labeling		183			
Disclosure 417–2 Incidents of non-compliance concerning product and service information and lab	eling	183			
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GRI 3-3: Management of material topics		184 ff.			
GRI 308: Supplier Environmental Assessment	2016				
Disclosure 308 – 1 New suppliers screened using environmental criteria		188–192			
Disclosure 308–2 Negative environmental impacts in the supply chain and actions taken		184 ff.			
GRI 414: Supplier Social Assessment	2016				
Disclosure 414–1 New suppliers that were screened using social criteria		188–192			
Disclosure 414–2 Negative social impacts in the supply chain and actions taken		184 ff.			

