# Givaudan's information on child labour pursuant to article 964j-l of the Swiss Code of Obligations and the Ordinance promulgated thereunder regarding child labour

Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour (DDTrO) of 3 December 2021



# Givaudan's approach

### To child labour

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 real and is a significant concern in global supply chains, including in ours.

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.

Aligned with international frameworks, our principles conform with the International Bill of Human Rights, the International Labor Organization's (ILO) Declaration on the Fundamental Principles and Rights at Work, and the ILO Tripartite Declaration

of Principles concerning Multinational Enterprises and Social Policy. Our commitments are in line with the United Nations Guiding Principles (UNGP) on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, establishing our dedication to fostering a global environment where human rights are respected and promoted, in both operations and the value chain.

In addition, we 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 California, UK, and Australian Modern Slavery Act as well as the US California Transparency in Supply Chain Act, and other applicable regulations.

#### Read more

Our position statements

## To Swiss CO - Art. 964j-l

The provisions of the amended Swiss Code of Obligations, specifically Articles 964j, 964k and 964l along with the Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour (DDTrO) of 3<sup>rd</sup> December 2021, mandate Givaudan to prepare and publish an annual report on our statutory due diligence obligations concerning child labour.

We inform our stakeholders that our compliance is demonstrated through the detailed information published annually at the end of January in our Integrated Report on economic and ESG performance. Our Integrated Report consolidates key information on our management system, measures, risk assessments, and progress made in addressing child labour, underscoring our commitment to transparency and ethical practices, beyond mere compliance requirements.

Our integrated report and our report on non-financial matters, are approved by the Board of Directors according to Art 964l para. 1 CO.

Additionally, this mapping document, serves as an additional step to further illustrate the links between our various reports and our ongoing commitment to transparency and ethical practices.



## Swiss CO – Art. 964j-l

Givaudan's comprehensive child labour information can be found across the following documents:

- → 2023 Givaudan Integrated report on economic and ESG performance
- → Givaudan's Human Rights Policy (2021)
- → Givaudan's Responsible Sourcing Policy (2016 reviewed in 2021)
- → Givaudan's Principles of Conduct (2018)
- → Givaudan's Position statement on due diligence and transparency on child labour and forced labour (2024)

For easy reference, please see the table with reference to the relevant documents and sections.

Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour (DDTrO), Section 5 Due Diligence

Торіс	Reference
Description of the material	Givaudan 2023 Integrated Report on economic and ESG, sections:
topic and risks	> Managing our risks > p34
	> Human rights and labour conditions > p133
Policies (Art 11 DDTrO)	Givaudan 2023 Integrated Report on economic and ESG, sections:
	> Human rights and labour conditions > pp137–138
	Givaudan Human Rights Policy
	Givaudan Responsible Sourcing Policy
	Givaudan Principles of Conduct
	Givaudan's Position statement on due diligence and transparency on child labour and forced labour
Supply chain traceability (Art 13 DDTrO)	Givaudan 2023 Integrated Report on economic and ESG, sections:
	> Human rights and labour conditions > p138
	> Ingredients and products > pp184–192
	Givaudan's Position statement on due diligence and transparency on child labour and forced labour
Reporting procedure	Givaudan 2023 Integrated Report on economic and ESG, sections:
(Art. 14 DDTrO)	> Human rights and labour conditions > p136
	Givaudan's Position statement on due diligence and transparency on child labour and forced labour
Risk management	Givaudan 2023 Integrated Report on economic and ESG, sections:
(Art 15.2 DDTrO)	> Human rights and labour conditions > pp136–139
	> Ingredients and products > pp184–192
	> Managing our risks > pp27–28, p34
	Givaudan's Position statement on due diligence and transparency on child labour and forced labour

