GRI content index



2025

GRI content index

Givaudan SA has reported in accordance with the GRI Standards for the period 01.01.2024 – 31.12.2024.

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.

GCFR = 2024 Governance, Compensation and Financial Report.

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GRI Standard and [pisclosure	Publication year	Disclosure location	UNGC Principles	SDG Goals
GRI 1: FOUNDATION GRI 2: GENERAL DISCLOSURES		2021		Tilicipies	
		2021	-		
The organisation	and its reporting practices				
Disclosure 2-1	Organisational details		204–211; GCFR 6		
Disclosure 2-2	Entities included in the organisation's sustainability reporting		3		
Disclosure 2-3	Reporting period, frequency and contact point		3, 216		
Disclosure 2-4	Restatements of information		www.givaudan.com > Investors > Investor publications > Digital Integrated Report > Download centre		
Disclosure 2-5	External assurance		212–215		
Activities and wo	orkers				
Disclosure 2–6	Activities, value chain and other business relationships		Sector: chemicals 37–39, 47, 186		
Disclosure 2-7	Employees		29, 142		
Disclosure 2-8	Workers who are not employees		Information unavailable/incomplete: We are working to implement a tool to ensure accurate reporting of non-employees.		
Governance					
Disclosure 2-9	Governance structure and composition		154–157; GCFR 12–13		
Disclosure 2-10	Nomination and selection of the highest governance body		154–155; GCFR 9–11, 14		
Disclosure 2–11	Chair of the highest governance body		GCFR 12		
Disclosure 2-12	Role of the highest governance body in overseeing the management of impacts		42, 154, 158		
Disclosure 2-13	Delegation of responsibility for managing impacts		42, 158–159		
Disclosure 2-14	Role of the highest governance body in sustainability reporting		158		
Disclosure 2–15	Conflicts of interest		164		
Disclosure 2-16	Communication of critical concerns		163		
Disclosure 2–17	Collective knowledge of the highest governance body		154–157		



GRI Standard and Di	sclosure	Publication year	Disclosure location	UNGC Principles	SDG Goals
Disclosure 2–18	Evaluation of the performance of the highest governance body		154–157		
Disclosure 2–19	Remuneration policies		159–160; GCFR 32–34		
Disclosure 2-20	Process to determine remuneration		159–161; GCFR 41–44		
Disclosure 2–21	Annual total compensation ratio		Confidentiality constraints: Due to the heterogeneity of the professional fields within the Group, Givaudan considers this information to be confidential and does not communicate any details on median compensation.	6	
Strategy, policies			_		
Disclosure 2–22	Statement on sustainable development strategy		7–9, 78		
Disclosure 2-23	Policy commitments		122–130, 162–164	1	
Disclosure 2-24	Embedding policy commitments		122–130, 162–164		
Disclosure 2-25	Processes to remediate negative impacts		122–130, 162–164		
Disclosure 2-26	Mechanisms for seeking advice and raising concerns		125–126, 163		
Disclosure 2-27	Compliance with laws and regulations		7, 136–137, 182	2	
Disclosure 2-28	Membership associations		187–191		
Stakeholder engo	•				
Disclosure 2-29	Approach to stakeholder engagement		43–46		
Disclosure 2-30	Collective bargaining agreements		130	3	
GRI 3: MATERIA	TOPICS	2021			
Disclosure 3-1	Process to determine material topics		40–42		
Disclosure 3-2	Topic-specific disclosures		40–42		
Climate change				7, 8, 9	12, 13, 15
GRI 3: Material To	ppics	2021			
GRI 3-3: Manag	ement of material topics		84–85		
GRI 302: Energy		2016			
Disclosure 302–1	Energy consumption within the organisation		26, 88		
Disclosure 302-3	Energy intensity		26, 88		
Disclosure 302-4	Reduction of energy consumption		88–92		
GRI 305: Emission	is and the state of the state o	2016			
Disclosure 305–1	Direct (Scope 1) GHG emissions		26–27, 87		
Disclosure 305-2	Energy indirect (Scope 2) GHG emissions		26–27, 87		



GRI Standard and Disclosure	Publication year	Disclosure location	UNGC Principles	SDG Goals
Disclosure 305–3 Other indirect (Scope 3) GHG emissions		26 www.givaudan.com > Investors > Investor publications > Digital Integrated Report > Download centre		
Disclosure 305-4 GHG emissions intensity		87		
Disclosure 305–5 Reduction of GHG emissions		86–92		
Disclosure 305–7 Nitrogen oxides (NOx), sulphur oxides (SO ₂), and other significant air emissions		28		
Biodiversity and ecosystems			7, 8, 9	6, 15
GRI 3: Material Topics				
GRI 3–3: Management of material topics		99–101		· ·
GRI 304: Biodiversity	2016			
Disclosure 304–1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		102		
Disclosure 304–2 Significant impacts of activities, products, and services on biodiversity		99–106		
Water security			7, 8, 9	6, 12
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		107–108		
GRI 303: Water and Effluents	2018			
Disclosure 303-1 Interactions with water as a shared resource		107		
Disclosure 303–2 Management of water discharge-related impacts		107–112		
Disclosure 303-3 Water withdrawal		27–28, 110		
Disclosure 303-4 Water discharge		28, 110		
Disclosure 303-5 Water consumption		28, 111		
Waste management and circular principles			7, 8, 9	6, 12, 15
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		113–114		
GRI 301: Materials	2016			
Disclosure 301 – 1 Materials used by weight or volume		118		
GRI 306: Waste	2020			
Disclosure 306–1 Waste generation and significant waste-related impacts		113–118		
Disclosure 306-2 Management of significant waste-related impacts		113–118		
Disclosure 306-3 Waste generated		27, 118		
Disclosure 306–4 Waste diverted from disposal		27, 119		
Disclosure 306–5 Waste directed to disposal		27, 119		



GRI Standard and Disclosure	Publication year	Disclosure location	UNGC Principles	SDG Goals
Human rights and labour conditions			1, 2, 3, 4, 5	2, 3, 5, 8, 17
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		122–123		
GRI 402: Labor/Management Relations	2016			
Disclosure 402-1 Minimum notice periods regarding operational changes		130		
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 ris	<	130		
GRI 408: Child Labor	2016			
Disclosure 408–1 Operations and suppliers at significant risk for incidents of child labor		31, 129		
GRI 409: Forced or Compulsory Labor	2016			
Disclosure 409–1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		129		
GRI 413: Local Communities	2016			
Disclosure 413–1 Operations with local community engagement, impact assessments, and development programmes		129		
Workforce health, safety and wellbeing				3, 8
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		131		
GRI 403: Occupational Health and Safety	2018			
Disclosure 403–1 Occupational health and safety management system		131–132		
Disclosure 403-2 Hazard identification, risk assessment, and incident investigation		133–134		
Disclosure 403-3 Occupational health services		134–135		
Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety		135		
Disclosure 403–5 Worker training on occupational health and safety		135–136		
Disclosure 403-6 Promotion of worker health		137–139		
Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		137		
Disclosure 403-9 Work-related injuries		30, 136–137		
Disclosure 403–10 Work-related ill health		30, 137		
Diversity, equity and inclusion			6	5, 8
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		140–141		
GRI 202: Market Presence	2016			
Disclosure 202–1 Ratios of standard entry level wage by gender compared to local minimum wage		143		
GRI 401: Employment	2016			
Disclosure 401 – 1 New employee hires and employee turnover		29, 142		
Disclosure 401 – 3 Parental leave		143		



GRI Standard and Disclosure	Publication year	Disclosure location	UNGC Principles	SDG Goals
GRI 404: Training and Education	2016			
Disclosure 404–2 Programs for upgrading employee skills and transition assistance programs		144	-	
Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews		144		
GRI 405: Diversity and Equal Opportunity	2016			
Disclosure 405–1 Diversity of governance bodies and employees		30		
Disclosure 405–2 Ratio of basic salary and remuneration of women to men		143		
GRI 406: Non-discrimination	2016			
Disclosure 406–1 Incidents of discrimination and corrective actions taken		143		
Consumer health and wellbeing				2, 3, 9
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		145		
Economic performance				8, 9, 13, 17
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		151–152		
GRI 201: Economic performance	2016			
Disclosure 201 – 1 Direct economic value generated and distributed		152		
Disclosure 201 – 2 Financial implications and other risks and opportunities due to climate change		60–68		
Disclosure 201–3 Defined benefit plan obligations and other retirement plans		153		
GRI 204: Procurement practices	2016			
Disclosure 204–1 Proportion of spending on local suppliers		153		
GRI 207: Tax	2019	_		
Disclosure 207–1 Approach to tax		153		
Disclosure 207–2 Tax governance, control, and risk management		153		
Governance and business conduct			1, 2, 3, 4, 5, 6, 10	8, 12, 17
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		154		
GRI 205: Anti-corruption	2016			
Disclosure 205–2 Communication and training about anti-corruption policies and procedures		163–164		
GRI 206: Anti-competitive behavior	2016			
Disclosure 206 – 1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		163		



GRI Standard and Disclosure	Publication vear	Disclosure location	UNGC Principles	SDG Goals
Data privacy	year	Disclosure location	Timelpies	9
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		183–184		
GRI 418: Customer Privacy	2016			
Disclosure 418 – 1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		184		
Product quality and safety				3, 9, 12
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		178–179		
GRI 416: Customer Health and Safety	2016			
Disclosure 416–1 Assessment of the health and safety impacts of product and service categories		181		
Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		181		
GRI 417: Marketing and Labeling	2016			
Disclosure 417-1 Requirements for product and service information and labeling		182	-	
Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling		182		
Ingredients and products			1, 2, 3, 4, 5, 6, 7, 8, 9	2, 3, 5, 8, 9, 12, 13
GRI 3: Material Topics	2021			
GRI 3-3: Management of material topics		165–166		
GRI 308: Supplier Environmental Assessment	2016			
Disclosure 308–1 New suppliers screened using environmental criteria		167–170		
Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken		165–166		
GRI 414: Supplier Social Assessment				
Disclosure 414–1 New suppliers that were screened using social criteria		168		
Disclosure 414-2 Negative social impacts in the supply chain and actions taken		165–166		

