

# GRI Content Index

For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102 – 40 to 102 – 49 align with appropriate sections in the body of the report.



AR = 2021 Integrated Annual Report    SR = 2021 GRI Sustainability Report    GCFR = 2021 Governance, Compensation and Financial Report

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GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
<b>GRI 101: Foundation</b>	<b>2016</b>	SR p 1			
<b>GRI 102: General Disclosures</b>	<b>2016</b>				
<b>Organizational profile</b>					
Disclosure 102 – 1 Name of the organisation		Givaudan SA			
Disclosure 102 – 2 Activities, brands, products, and services		AR p 1			
Disclosure 102 – 3 Location of headquarters		Vernier, Switzerland			
Disclosure 102 – 4 Location of operations		AR pp 152–159			
Disclosure 102 – 5 Ownership and legal form		GCFR pp 4, 5			
Disclosure 102 – 6 Markets served		AR pp 150, 151			
		Total number of sites: 185; Total number of employees: > 16,800 (FTE); Group sales: CHF 6.8 billion; Total assets: CHF 11.4 billion; Equity ratio: 34.5%; Products sold per year: > 126,460.			
Disclosure 102 – 7 Scale of the organisation					
Disclosure 102 – 8 Information on employees and other workers		SR p 88		6	8
Disclosure 102 – 9 Supply chain		SR p 108			
		We had no changes in the share capital structure and no significant changes in our supply chain in 2021. For new site openings see AR pp 8–9.			
Disclosure 102 – 10 Significant changes to the organisation and its supply chain					
Disclosure 102 – 11 Precautionary Principle or approach		SR p 33			12, 13
Disclosure 102 – 12 External initiatives		SR p 18		1	
Disclosure 102 – 13 Membership of associations		SR p 22			
<b>Strategy</b>					
Disclosure 102 – 14 Statement from senior decision-maker		SR p 4			
Disclosure 102 – 15 Key impacts, risks and opportunities		SR p 6			

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GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
<b>Ethics and integrity</b>					
Disclosure 102 – 16 Values, principles, standards, and norms of behaviour		SR p 31		10	5
Disclosure 102 – 17 Mechanisms for advice and concerns about ethics		SR p 32			
<b>Governance</b>					
Disclosure 102 – 18 Governance structure		SR p 34			
Disclosure 102 – 19 Delegating authority		GCFR pp 14–16			
Disclosure 102 – 20 Executive-level responsibility for economic, environmental, and social topics		SR p 35			
Disclosure 102 – 22 Composition of the highest governance body and its committees		GCFR pp 7–16			
Disclosure 102 – 23 Chair of the highest governance body		Non-executive			
Disclosure 102 – 24 Nominating and selecting the highest governance body		GCFR pp 7, 10			
Disclosure 102 – 25 Conflicts of interest		GCFR pp 7–9			
Disclosure 102 – 26 Role of highest governance body in setting purpose, values, and strategy		SR p 35, GCFR p 14			
Disclosure 102 – 27 Collective knowledge of highest governance body		GCFR p 7			
Disclosure 102 – 31 Review of economic, environmental, and social topics		SR p 35			
Disclosure 102 – 35 Remuneration policies		SR p 36, GCFR pp 22–36			
Disclosure 102 – 37 Stakeholders' involvement in remuneration		GCFR pp 33, 36			
<b>Stakeholder engagement</b>					
Disclosure 102 – 40 List of stakeholder groups		SR p 11			
Disclosure 102 – 41 Collective bargaining agreements		SR p 105		3	8, 17
Disclosure 102 – 42 Identifying and selecting stakeholders		SR p 13			
Disclosure 102 – 43 Approach to stakeholder engagement		SR p 13			
Disclosure 102 – 44 Key topics and concerns raised		SR p 11			
<b>Reporting practice</b>					
Disclosure 102 – 45 Entities included in the consolidated financial statements		This report covers the whole scope of consolidation, unless otherwise stated. The list of consolidated companies can be found in GCFR p 95.			
Disclosure 102 – 46 Defining report content and topic boundaries		SR p 14			
Disclosure 102 – 47 List of material topics		SR p 15			
Disclosure 102 – 48 Restatements of information		SR p 81			
Disclosure 102 – 49 Changes in reporting		SR p 17			
Disclosure 102 – 50 Reporting period		SR p 17			
Disclosure 102 – 51 Date of most recent report		January 2021			
Disclosure 102 – 52 Reporting cycle		Annually			
Disclosure 102 – 53 Contact point for questions regarding the report		global.sustainability@givaudan.com			
Disclosure 102 – 54 Claims of reporting in accordance with the GRI Standards		This report has been prepared in accordance with the GRI Standards: Core option.			12
Disclosure 102 – 55 GRI content index		SR p 120			12
Disclosure 102 – 56 External assurance		SR p 130			12

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GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
<b>Topic-specific disclosures</b>					
<b>Economic performance</b>					<b>8, 9, 13</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 28			
Disclosure 103 – 2 The management approach and its components		SR p 28			
Disclosure 103 – 3 Evaluation of the management approach		SR p 28			
GRI 201: Economic performance	2016				
Disclosure 201 – 1 Direct economic value generated and distributed		SR p 29			
Disclosure 201 – 2 Financial implications and other risks and opportunities due to climate change		SR p 30			
Disclosure 201 – 3 Defined benefit plan obligations and other retirement plans		SR p 30			
GRI 204: Procurement Practices	2016				
Disclosure 204 – 1 Proportion of spending on local suppliers		SR p 29			
<b>Governance &amp; business conduct / ethics / transparency</b>				<b>10</b>	<b>12, 17</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 31			
Disclosure 103 – 2 The management approach and its components		SR p 31			
Disclosure 103 – 3 Evaluation of the management approach		SR p 31			
GRI 205: Anti-corruption	2016				
Disclosure 205 – 2 Communication and training about anti-corruption policies and procedures		SR p 32			
<b>Product / Ingredients environmental &amp; social performance</b>				<b>7, 8, 9</b>	<b>2, 3, 9, 12, 13</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 38			
Disclosure 103 – 2 The management approach and its components		SR p 39	RT-CH-410b.2		
Disclosure 103 – 3 Evaluation of the management approach		SR p 39			
<b>Product quality &amp; safety and ingredient disclosure</b>					<b>3, 9, 12</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 40			
Disclosure 103 – 2 The management approach and its components		SR p 40	RT-CH-410b.2		
Disclosure 103 – 3 Evaluation of the management approach		SR p 40			
GRI 416: Customer Health and Safety	2016				
Disclosure 416 – 1 Assessment of the health and safety impacts of product and service categories		SR p 41	RT-CH-410b.2		
Disclosure 416 – 2 Incidents of non-compliance concerning the health and safety impacts of products and services		SR p 41	RT-CH-410b.2		
GRI 417: Marketing and Labeling	2016				
Disclosure 417 – 1 Requirements for product and service information and labeling		SR p 41			

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GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
<b>Innovation capabilities &amp; management</b>				<b>8, 9</b>	<b>8, 9, 12, 17</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 42			
Disclosure 103 – 2 The management approach and its components		SR p 42	RT-CH-410b.2		
Disclosure 103 – 3 Evaluation of the management approach		SR p 42			
<b>Climate change</b>				<b>7, 8, 9</b>	<b>12, 13, 15</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 51			
Disclosure 103 – 2 The management approach and its components		SR p 51	RT-CH-110a.2		
Disclosure 103 – 3 Evaluation of the management approach		SR p 51			
GRI 302: Energy	2016				
Disclosure 302 – 1 Energy consumption within the organisation		SR p 54	RT-CH-130a.1		
Disclosure 302 – 3 Energy intensity		SR p 54	RT-CH-130a.1		
Disclosure 302 – 4 Reduction of energy consumption		SR p 54	RT-CH-130a.1		
GRI 305: Emissions	2016				
Disclosure 305 – 1 Direct (Scope 1) GHG emissions		SR p 55	RT-CH-110a.1		
Disclosure 305 – 2 Energy indirect (Scope 2) GHG emissions		SR p 55			
Disclosure 305 – 3 Other indirect (Scope 3) GHG emissions		SR p 60			
Disclosure 305 – 4 GHG emissions intensity		SR p 55			
Disclosure 305 – 5 Reduction of GHG emissions		SR p 55			
Disclosure 305 – 6 Emissions of ozone-depleting substances (ODS)		SR p 60			
Disclosure 305 – 7 Nitrogen oxides (NOX), sulphur oxides (SO2), and other significant air emissions		SR p 60	T-CH-120a.1		
<b>Waste management &amp; circular principles / Raw materials availability</b>				<b>8</b>	<b>2, 9, 12, 15, 17</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 63			
Disclosure 103 – 2 The management approach and its components		SR p 63			
Disclosure 103 – 3 Evaluation of the management approach		SR p 63			
GRI 301: Materials	2016				
Disclosure 301 – 1 Materials used by weight or volume		SR p 66			
GRI 306: Waste	2020				
Disclosure 306 – 1 Waste generation and significant waste-related impacts		SR p 63			
Disclosure 306 – 2 Management of significant waste-related impacts		SR p 63			
Disclosure 306 – 3 Waste generated		SR p 66	RT-CH-150a.1		
Disclosure 306 – 4 Waste diverted from disposal		SR p 67	RT-CH-150a.1		
Disclosure 306 – 5 Waste directed to disposal		SR p 67			

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GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
<b>Water stewardship</b>				<b>8</b>	<b>6, 8, 12, 17</b>
<b>GRI 103: Management Approach</b>	<b>2016</b>				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 68			
Disclosure 103 – 2 The management approach and its components		SR p 68 RT-CH-140a.3			
Disclosure 103 – 3 Evaluation of the management approach		SR p 68			
<b>GRI 303: Water and Effluents</b>	<b>2018</b>				
Disclosure 303 – 1 Interactions with water as a shared resource		SR p 68 RT-CH-140a.3			
Disclosure 303 – 2 Management of water discharge-related impacts		SR p 68 RT-CH-140a.3			
Disclosure 303 – 3 Water withdrawal		SR p 73 RT-CH-140a.1			
Disclosure 303 – 4 Water discharge		SR p 73 RT-CH-140a.1			
Disclosure 303 – 5 Water consumption		SR p 73 RT-CH-140a.1			
<b>Biodiversity</b>				<b>8</b>	<b>2, 15, 17</b>
<b>GRI 103: Management Approach</b>	<b>2016</b>				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 75			
Disclosure 103 – 2 The management approach and its components		SR p 75			
Disclosure 103 – 3 Evaluation of the management approach		SR p 75			
<b>GRI 304: Biodiversity</b>	<b>2016</b>				
Disclosure 304 – 1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		SR p 76			
Disclosure 304 – 2 Significant impacts of activities, products, and services on biodiversity		SR p 76			
Disclosure 304 – 3 Habitats protected or restored		SR p 77			
<b>Diversity, inclusion &amp; people development</b>				<b>6</b>	<b>5, 8, 17</b>
<b>GRI 103: Management Approach</b>	<b>2016</b>				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 87			
Disclosure 103 – 2 The management approach and its components		SR p 87			
Disclosure 103 – 3 Evaluation of the management approach		SR p 87			
<b>GRI 202: Market Presence</b>	<b>2016</b>				
Disclosure 202 – 1 Ratios of standard entry level wage by gender compared to local minimum wage		SR p 89			
<b>GRI 401: Employment</b>	<b>2016</b>				
Disclosure 401 – 1 New employee hires and employee turnover		SR p 90			
Disclosure 401 – 3 Parental leave		SR p 91			
<b>GRI 404: Training and Education</b>	<b>2016</b>				
Disclosure 404 – 2 Programs for upgrading employee skills and transition assistance programs		SR p 91			
Disclosure 404 – 3 Percentage of employees receiving regular performance and career development reviews		SR p 92			
<b>GRI 405: Diversity and Equal Opportunity</b>	<b>2016</b>				
Disclosure 405 – 1 Diversity of governance bodies and employees		SR p 89			
Disclosure 405 – 2 Ratio of basic salary and remuneration of women to men		SR p 89			
<b>GRI 406: Non-discrimination</b>	<b>2016</b>				
Disclosure 406 – 1 Incidents of discrimination and corrective actions taken		SR p 89			

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GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
<b>Employee safety, health &amp; wellbeing</b>					<b>3, 8</b>
<b>GRI 103: Management Approach</b>	<b>2016</b>				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 93			
Disclosure 103 – 2 The management approach and its components		SR p 93	RT-CH-320a.2		
Disclosure 103 – 3 Evaluation of the management approach		SR p 93			
<b>GRI 403: Occupational Health and Safety</b>	<b>2018</b>				
Disclosure 403 – 1 Occupational health and safety management system		SR p 93	RT-CH-320a.2		
Disclosure 403 – 2 Hazard identification, risk assessment, and incident investigation		SR p 93	RT-CH-320a.2		
Disclosure 403 – 3 Occupational health services		SR p 95	RT-CH-320a.2		
Disclosure 403 – 4 Worker participation, consultation, and communication on occupational health and safety		SR p 96	RT-CH-320a.2		
Disclosure 403 – 5 Worker training on occupational health and safety		SR p 96	RT-CH-320a.2		
Disclosure 403 – 6 Promotion of worker health		SR p 97	RT-CH-320a.2		
Disclosure 403 – 7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		SR p 99	RT-CH-320a.2		
Disclosure 403 – 9 Work-related injuries		SR p 99	RT-CH-320a.1		
Disclosure 403 – 10 Work-related ill health		SR p 99			
<b>Consumer health &amp; wellbeing</b>					<b>2, 3, 9, 17</b>
<b>GRI 103: Management Approach</b>	<b>2016</b>				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 101			
Disclosure 103 – 2 The management approach and its components		SR p 101			
Disclosure 103 – 3 Evaluation of the management approach		SR p 101			
<b>Human rights</b>				<b>1, 2, 3, 4, 5</b>	<b>2, 5, 8, 17</b>
<b>GRI 103: Management Approach</b>	<b>2016</b>				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 104			
Disclosure 103 – 2 The management approach and its components		SR p 104			
Disclosure 103 – 3 Evaluation of the management approach		SR p 104			
<b>GRI 402: Labor/Management Relations</b>	<b>2016</b>				
Disclosure 402 – 1 Minimum notice periods regarding operational changes		SR p 105			
<b>GRI 407: Freedom of Association and Collective Bargaining</b>	<b>2016</b>				
Disclosure 407 – 1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		SR p 106			
<b>GRI 408: Child Labor</b>	<b>2016</b>				
Disclosure 408 – 1 Operations and suppliers at significant risk for incidents of child labor		SR p 106			
<b>GRI 409: Forced or Compulsory Labor</b>	<b>2016</b>				
Disclosure 409 – 1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		SR p 106			
<b>GRI 412: Human Rights Assessment</b>	<b>2016</b>				
Disclosure 412 – 1 Operations that have been subject to human rights reviews or impact assessments		SR p 106			
Disclosure 412 – 2 Employee training on human rights policies or procedures		SR p 107			
Disclosure 412 – 3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		SR p 107			

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GRI Standard and Disclosure	Publication year	Page/Information	SASB Code	UNGC Principles	SDG Goals
<b>Responsible sourcing &amp; traceability</b>				<b>1, 2, 4, 8, 10</b>	<b>2, 8, 12, 15, 17</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 108			
Disclosure 103 – 2 The management approach and its components		SR p 108			
Disclosure 103 – 3 Evaluation of the management approach		SR p 108			
GRI 308: Supplier Environmental Assessment	2016				
Disclosure 308 – 1 New suppliers screened using environmental criteria		SR p 111			
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		SR p 111			
GRI 408: Child Labor	2016				
Disclosure 408 – 1 Operations and suppliers at significant risk for incidents of child labor		SR p 111			
GRI 409: Forced or Compulsory Labor	2016				
Disclosure 409 – 1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		SR p 111			
GRI 414: Supplier Social Assessment	2016				
Disclosure 414 – 1 New suppliers that were screened using social criteria		SR p 111			
<b>Local community development</b>				<b>1</b>	<b>2, 8, 9, 17</b>
GRI 103: Management Approach	2016				
Disclosure 103 – 1 Explanation of the material topic and its boundary		SR p 113 RT-CH-210a.1			
Disclosure 103 – 2 The management approach and its components		SR p 113 RT-CH-210a.1			
Disclosure 103 – 3 Evaluation of the management approach		SR p 113 RT-CH-210a.1			
GRI 203: Indirect Economic Impacts	2016				
Disclosure 203 – 1 Infrastructure investments and services supported		SR p 115 RT-CH-210a.1			
GRI 413: Local Communities	2016				
Disclosure 413 – 1 Operations with local community engagement, impact assessments, and development programmes		SR p 113 RT-CH-210a.1			