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Haute école de gestion
Genève

# De quelle façon les entreprises romandes prenant en compte la RSE et l'ISO 26000, mettent en avant leurs bonnes pratiques ?

**Travail de Bachelor réalisé en vue de l'obtention du Bachelor HES**

par :

**Gabriel Orias**

Conseiller au travail de Bachelor :

**Paolo Baracchini, Chargé de cours et Responsable de programmes de Développement durable à la Haute Ecole de Gestion de Genève.**

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Fait à Genève le 14 août 2015

Gabriel Orias

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# Résumé

La responsabilité sociétale des entreprises prend en suisse une importance considérable.

L'analyse de l'impact des organisations sur leurs parties prenantes se fait de plus en plus, en particulier pour les grandes entreprises.

De plus, la législation pousse les organisations à agir de façon responsable et à respecter des normes de sécurité, de qualité et aussi environnementales

Il devient parfois difficile pour les consommateurs de distinguer à quel degré les entreprises sont soucieuses des enjeux sociétaux dans leurs démarches, surtout depuis que le développement durable est devenue un outil de marketing (Greenwashing) pour beaucoup d'entreprises.

C'est pourquoi il est intéressant d'examiner de quelle manière les entreprises romandes promotionnent l'utilisation de bonnes pratiques.

Pour répondre à cette problématique j'ai fait des recherches sur deux entreprises romandes avec des responsabilités à des échelles différentes, mais toutes deux consciente des enjeux sociétaux qui les concernent.

Ces deux entreprises sont Givaudan SA et Menegalli SA et elle se rejoignent principalement, sur l'utilisation de produits chimiques dangereux et le souhait de pratiquer un approvisionnement responsable

Cependant, en vu de la différence énorme de leur taille, la première étant une multinationale alors que la seconde est une PME, leurs moyens de promotion de la « Responsabilité Sociétale des Entreprises », ne sont pas du tout semblable.

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# 1. Introduction

Face à des phénomènes comme les changements climatiques et la protection de l'environnement, l'évolution de l'économie mondiale a fait ressortir le rôle de plus en plus important joué par les entrepreneurs, en particulier dans la conservation et la gestion des ressources, ainsi que dans le développement durable. De même, la pression de la société civile et les réunions internationales (Stockholm 1972, Rio 1992, Johannesburg 2002) ont permis d'établir progressivement des principes, des objectifs et des normes dans le cadre du développement durable.

Les entreprises suisses ont assumé leurs rôles de différentes manières. Il convient d'analyser leurs méthodes en interaction permanente avec la société civile, de plus en plus soucieuse des questions de durabilité. Pour ce faire, ce travail prends l'exemple de deux entreprises romandes agissant à des échelles différentes et dans deux champs d'activité distincts : Givaudan SA, leader mondial dans le domaine des arômes et parfums, et Menegalli SA, entreprise spécialisée dans la distribution de produits destinés à l'entretien des bâtiments.

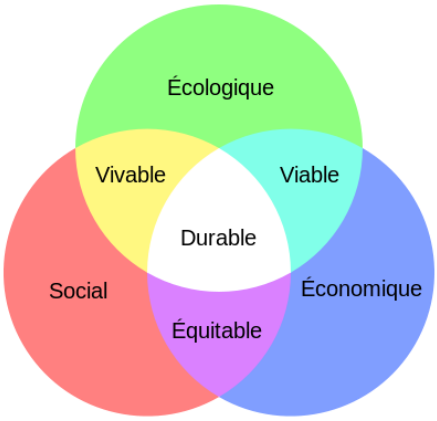
Le but de ce travail est d'identifier d'abord de quelle façon ces entreprises romandes, prenant en compte la Responsabilité Sociétale d'Entreprise, mettent en avant leurs bonnes pratiques. Par la suite, nous essaierons de déterminer quelles sont les éventuelles répercussions pour ces mêmes entreprises.

Nous allons commencer par un rappel des concepts relatifs à la problématique, y compris les normes édictées pour encadrer les activités des entreprises.

## 1.1 Le développement durable

Ce concept est encore flou bien qu'il soit de plus en plus utilisé par un grand nombre de personnes et d'entreprises qui ne maitrisent pas forcément la portée de l'idée. En effet, le développement durable concerne la planète entière et l'ensemble de l'humanité. Les responsabilités principales incombent les États, mais aussi les entreprises, l'objectif étant d'atteindre un développement équilibré de la société, conjuguant des facteurs économiques, écologiques et sociaux.

Figure 1 : Diagramme du développement durable




Source : https://fr.wikipedia.org/wiki/Développement_durable

Pour mieux saisir ce que représente le développement durable aujourd'hui, il est essentiel de comprendre que la prise de conscience mondiale, liée aux enjeux du développement de nos sociétés, s'est construite sur plusieurs années, à travers de nombreux débats menés par les Organisations Internationales (OI), les Organisations Non Gouvernementales (ONG), et les gouvernements. Nous pouvons en distinguer certains moments clé de la chronologie, qui ont eu un impact conséquent sur la définition de cette notion et son objectif.

Lors de la Conférence des Nations Unies sur l'Environnement Humain (Stockholm, 1972), 113 États se sont réunis pour discuter de la problématique de l'écologie en prenant en considération les générations futures. Cette conférence réussit à produire un consensus sur :

> *«la nécessité d'adopter une conception commune et des principes communs qui inspireront et guideront les efforts des peuples du monde en vue de préserver et d'améliorer l'environnement »* *(Déclaration de Stockholm, p. 1)*

La déclaration de Stockholm comprend 26 principes, ciblant la préservation de l'environnement par l'homme, que les États doivent prendre en compte dans leur conduite. Lors de la conférence fut créé le Programme des Nations Unies pour l'Environnement (PNUE) et les différents pays se sont engagés à se rencontrer tous les 10 ans pour poursuivre les discussions concernant cette question.

Il est communément admis que la Conférence de Nairobi de 1982, malgré la présence de 157 États et 160 organisations diverses, y compris la Communauté Européenne, n'aboutit à rien de concret, car le Guerre des Malouines a éclaté et des États puissants, comme les États-Unis, se montrent désintéressés aux délibérations.

Quelques années plus tard, en 1987, la commission des Nations Unies sur l'environnement et le développement élabore le rapport Intitulé « Notre avenir à tous », connu aussi sous le nom de Rapport Bruntland. Ce rapport établit une définition du développement durable qui est encore valable aujourd'hui.

> *« Le développement durable est un développement qui répond aux besoins du présent sans compromettre la possibilité, pour les générations à venir, de pouvoir répondre à leur propres besoin »* *(Rapport de Brundtland, p. 14)*

Le Rapport détermine que la pauvreté à échelle mondiale, ainsi que les pratiques de production et consommation qui ne sont pas durables, sont les principales causes des problèmes environnementaux.

En 1992, 20 ans après le sommet de Stockholm, le Sommet de Rio réunit des représentants de 172 pays, dont 110 chefs d'Etats, pour une conférence qui livrera trois textes internationaux : la Déclaration de Rio sur l'environnement et le développement, avec 27 principes ; la Déclaration sur les principes relatifs aux forêts ; et finalement l'Action 21, aujourd'hui plus communément appelée Agenda 21, avec quatre sections (Section 1 – Dimensions sociales et économiques ; Section 2 – Conservation et gestion des ressources aux fins de développement ; Section 3 – Renforcement du rôle des principaux groupes ; Section 4 – Moyens d'exécution)

En 2000, 193 Etats membres de l'ONU, et au moins 23 OI, élaborent à New York la Déclaration du millénaire qui fait ressortir huit objectifs qu'ils doivent adopter et atteindre pour 2015, ce sont les Objectifs du Millénaire pour le développement (Objectif 1 : Réduire l'extrême pauvreté ; Objectif 2 : Assurer à tous l'éducation primaire ; Objectif 3 : Promouvoir l'égalité des sexes et l'autonomisation des femmes ;Objectif 4 : Réduire la mortalité infantile ; Objectif 5 : Améliorer la santé maternelle ; Objectif 6 : Combattre le VIH/SIDA, le paludisme et les autres maladies ; Objectif 7 : Assurer un environnement humain durable ; Objectif 8 : Construire un partenariat mondial pour le développement)

En 2002, le Sommet de la Terre, à Johannesburg, vise à observer les résultats du sommet de 1992 et débouche sur la recommandation d'une série de mesures pour réduire la pauvreté et protéger l'environnement. Ces mesures pointent des problématiques telles que l'eau, la santé, l'énergie, l'agriculture et la diversité biologique.

En 2012, la Conférence des Nations Unies sur le développement durable, connu aussi comme Sommet de Rio +20, cherche à poser des jalons pour un avenir durable avec davantage d'emplois, des sources d'énergie non polluantes et plus sûres et un niveau de vie convenable à tous.

La consolidation du concept de développement durable est donc le résultat de plusieurs décennies de réunions internationales et des discussions entre États et représentants de la société.

## 1.2 Le Management Durable

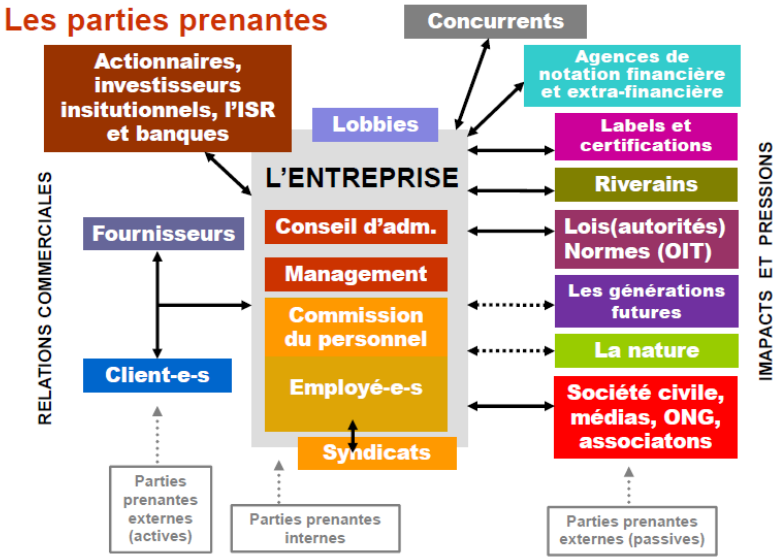
Il s'agit d'un système de management cherchant à être viable à long terme, en intégrant le développement durable dans son approche. Pour déployer des performances économiques sociales et environnementales et trouver un équilibre dans le développement de la société.

## 1.3 La RSE (Responsabilité Sociétale des Entreprises)

La prise en compte des entreprises dans leurs activités de l'impact qu'elles suscitent sur l'ensemble de leurs parties prenantes.

> *« Dans une corporation, les parties prenantes sont des individus ou des groupements qui contribuent, volontairement ou non, à la capacité à créer de la valeur et de l'activité et qui en sont ses bénéficiaires potentiels et/ou en assument les risques. »*
>
> *(Stakeholder theory 2010: the state of the art, R. Edward Freeman)*

Figure 2 : Les parties prenantes




Source : Cours d'Éric Maeder du 3 octobre 2014

Le terme sociétal regroupe les notions sociales, économiques et environnementales, les trois piliers fondamentaux formant la conception du développement durable.

## 1.4 ISO et le développement durable

Fondée en 1946, l'Organisation Internationale de Normalisation (ISO, par son acronyme anglais) établit des normes pour uniformiser les pratiques et faciliter les échanges à un niveau mondial, dans tous les domaines. Elle a publié plus de 19'500 normes internationales, couvrant les secteurs de l'industrie, l'agriculture et la santé. Ces normes internationales, élaborées par des experts de chaque secteur, à travers un travail consensuel, visent à garantir des produits et services sûrs, fiables et de bonne qualité. De même, par son application mondiale, elles établissent des règles de jeu équitables.

Les outils normatifs en rapport au développement durable sont multiples. D'abord, la norme ISO 9001 (Système de management de la qualité).Plus tard, en 1996 est publiée la norme ISO 14001 (Système de management environnemental) qui est reprise en Grande Bretagne par la norme OSHAS 18001 et par le SMS&ST (Système de management de la santé et de la sécurité au travail)

L'ISO a joué un rôle fondamental dans l'adoption des principes durables par l'ensemble des acteurs du marché global, en permettant des négociations entre des parties prenantes dans le monde entier, qui ont aboutit à l'adoption des normes ISO sur l'eau, le changement climatique, l'efficacité énergétique et les énergies renouvelables.

## 1.5 ISO 26000

La norme ISO 26000 (Responsabilité Sociétale d'Entreprise) est le résultat d'une évolution. Elle regroupe des principes et des lignes directrices, mais non pas des exigences. C'est pourquoi il ne s'agit pas d'une norme pouvant être certifiée directement par l'organisme ISO, comme d'autres normes connues de l'ISO. En revanche, elle permet aux entreprises de convertir leurs déclarations en actes concrets et de mesurer l'impact de leurs activités dans la société, en agissant de manière éthique et transparente, pratiquant ainsi le concept de Responsabilité sociétale.

En 2001 La norme est demandée par les consommateurs pour différencier les bonnes pratiques des entreprises vis-à-vis de la responsabilité sociétale. Peu après, en 2004, à Stockholm, 355 participants de 66 pays, dont 33 pays en développement, arrivent à un accord. Les parties prenantes sont : les instituts nationaux de normalisation, les milieux d'affaires, les consommateurs, les gouvernements, les syndicats, les Organisations internationales et les ONG.

La "démarche holistique" qui en découle pose 7 questions centrales prenant en compte l'ensemble des parties prenantes.

- Gouvernance de l'organisation
- Droits de l'Homme
- Relations et conditions de travail
- L'environnement
- Loyauté des pratiques
- Questions relatives aux consommateurs
- Communauté et développement local

L'entreprise qui pratique la RSE doit donc prendre en compte ces 7 questions centrales pour évaluer les conséquences de son empreinte sociétale et diriger l'organisation vers un fonctionnement produisant des effets positifs à la société.

Figure 3 : Démarche holistique

Source : http://www.iso.org/iso/fr/discovering_iso_26000.pdf

Finalement, la norme ISO 26000, comportant tous ces principes et lignes directrices, a été publiée par l'ISO en novembre 2010.

## 1.6 Méthodologie du travail

Cette étude s'est réalisée à travers deux entretiens avec des responsables d'entreprises genevoises de tailles différentes. Le questionnaire utilisé pour conduire cette rencontre se trouve en annexe (voir annexe 7) De plus, l'analyse s'est fait en s'appuyant sur les rapports de développement durable des entreprises (voir annexes 2 et 5)

D'abord, le travail analyse la durabilité et l'intégration de la responsabilité sociétale des entreprises choisies. L'étude est élaborée autour des sept questions centrales de la norme ISO 26000 et cherche à évaluer l'impact des organisations sur leurs parties prenantes

Ensuite, le travail observe la façon dont les entreprises mettent en avant leur emploi de bonnes pratiques.

Enfin, des recommandations sont proposées pour améliorer la promotion de la RSE.

## 1.7 Les entreprises analysées

Ces deux organisations sont de taille différentes, elles ont donc des méthodes de mise en œuvre et de promotion de la responsabilité sociétale distinctes.

Ainsi, les entreprises analysées sont confrontées à des problématiques qui leurs sont propres, tout en participant au développement économique genevois.

Par ailleurs, bien qu'elles n'agissent à la même échelle, les entreprises sont aussi confrontées à des enjeux sociétaux similaires. Notamment, en ce qui concerne l'approvisionnement des matières et l'utilisation de produits chimiques.

### 1.7.1 Givaudan SA

Givaudan est une multi nationale genevoise fondée en 1895 par les frères Léon et Xavier Givaudan. Son siège est basé à Vernier dans le canton de Genève et selon ses statuts l'entreprise à pour buts la participation à des entreprises ayant les activités suivants :

> *« 1. la fabrication et le commerce de matières premières naturelles et synthétiques parfumantes ou aromatisantes, ou de mélanges de telles matières premières, ainsi que de tous autres produits s'y rapportant;*
>
> *2. la fourniture de services liés à l'utilisation de ces produits*
>
> *3 la recherche et le développement techniques et scientifiques relatifs à ces produits, à leur fabrication et à leur utilisation ainsi que la prise de toutes marques, brevets, licences, procédés de fabrication et formules, leur mise en valeur et leur exploitation sous quelque forme que ce soit.»*
>
> *(Statuts Givaudan SA 2013, p. 3)*

Entreprise de taille mondiale, Givaudan est aujourd'hui le leader reconnu dans le domaine des arômes et des parfums, développant des activités diverses dans 82 sites sur les quatre continents et employant de 9'500 personnes. Elle possède deux divisions :

- la Division Arômes, avec quatre unités commerciales (Boissons, Produits laitiers, Entremets salés et Confiserie)
- la Division Parfums avec trois unités commerciales (Parfumerie fine, Parfumerie fonctionnelle et Ingrédients de parfumerie et cosmétiques).

Le groupe est côté au SMI depuis l'an 2000 et il a réalisé en 2014 le chiffre d'affaires qui s'est établi à CHF 4'400 millions.

Néanmoins, Givaudan a subit des accidents industriels au cours de son histoire qui ont engendré des vives controverses publiques. En 1970, des nourrissons furent empoisonnés par du talc en France, avec un résultat de 36 sont morts et 168 intoxiqués. En 1976, la surchauffe d'un réacteur à l'usine Icmesa, au nord de l'Italie, près de la vile de Seveso, produisit un nuage toxique et causa une sérieuse attente à la santé de la population et à l'environnement.

Aujourd'hui l'entreprise à pris conscience de sa responsabilité sociétale et s'est fixé des objectifs pour se développer en cherchant à réduire leurs impact négatifs sur leurs parties prenantes.

Pour une compagnie de cette dimension, la question de la Responsabilité Sociale d'Entreprise, l'application de la norme ISO 26000 ainsi que d'autres critères de développement durable, se posent de façon considérable.

### 1.7.2 Menegalli SA

Cette société anonyme familiale créée à Lausanne en 1980 par Senta Menegalli, à pour but de distribuer des produits, des accessoires et des machines, destinés à l'entretien des bâtiments.

Menegalli répond à la demande de plus de 300 régies immobilières romandes, en fournissant des produits et des prestations nécessaires à l'activité des concierges d'immeubles locatifs,

L'organisation est une PME de douze collaborateurs dont un apprenti, qui livre ses produits dans près de 7000 immeubles et logements de toute la suisse romande, à l'exception du Jura.

En 2008, l'entreprise a élaboré une charte sur le développement durable.

L'année suivante, un incendie important des locaux a porté préjudice à leur activité. Les dirigeants ont réussi à anticiper cet incident en suivant les recommandations d'un audit réalisé sur la fabrication interne des produits. La production a donc été relocalisé dans un lieu conforme, notamment en terme de sécurité. Les administrateurs ont évité les conséquences désastreuses qu'aurait provoquées l'incendie, si les containers d'alcool isopropanol et les matières premières toxiques étaient restés dans les locaux. Cet évènement qui aurait pu entrainer la faillite de l'entreprise, une pollution conséquente du sol et de l'air ainsi qu'un réel danger pour la sécurité des environs, a joué un rôle clé dans la décision de Menegalli de s'intéresser d'avantage aux problématiques concernant sa responsabilité sociétale.

Ainsi, en 2013, l'organisation publie un rapport de développement durable élaborer avec les services de PME-Durable, un cabinet de conseil en management durable spécialisé dans l'accompagnement des PME. Le rapport défini 16 objectifs que l'entreprise souhaite réaliser dans un délai allant de trois à cinq ans.

Aujourd'hui l'entreprise est dirigée par Sandro et Orlando Menegalli, laissant place à la nouvelle génération de la famille. De ce sens, ils ont choisi de travailler avec des talents jeunes. En effet, a moyenne d'âge des employés est de 37 ans, et ils ont le respect de valeurs modernes et la conscience des enjeux sociétaux d'actualité.

# 2. Analyse de Givaudan

## 2.1 Mesure du degré d'application des bonnes pratiques

Depuis 2013, Givaudan utilise l'index GRI (Global Reporting Initiative) qui permet à l'entreprise de choisir des indicateurs pertinents pour mesurer les performances durables de l'entreprise, dans le but de publier un rapport de développement durable. Pour 2014, l'index GRI utilisé est la version G4, la plus récente des lignes directrices qui doivent être utilisées pour ce genre de mesure. Le rapport élaboré par Givaudan est très complet et permet de bien saisir le programme de durabilité de l'entreprise. Il distingue notamment leurs principales parties prenantes.

Sur cette base Givaudan a développé un système d'évaluation propre (SAP-based Global Regulatory Compliance Engine) et applique également les normes de son Code de Conduite des affaires (en particulier la Section 1: Respect de la loi; Section 5: Respect de l'environnement et Section 9: Respect des pratiques dans la recherché, application et creation)

Par ailleurs, Givaudan est signataire des 10 principes de l'initiative "Global Compact" des Nations Unies (UNGC), définis comme un appel aux entreprises pour aligner les stratégies et les opérations avec les principes universels relatifs aux droits humains, au droit du travail, de l'environnement et la lutte contre la corruption, ce qui permet de d'adopter des mesures qui favorisent les objectifs sociétaux.

Par son volume d'affaires, Givaudan a pris aussi en compte toutes les normes existantes actuellement sur la protection des consommateurs. Pour les arômes : la Food and Drug Administration (FDA) des États-Unis, la Flavors and Extract Manufacturers Association (FEMA) des Etats-Unis, l'Autorité européenne de sécurité des aliments (EFSA), l' Organisation internationale de l'industrie des arômes alimentaires (IOFI) et finalement le Comité international mixte FAO/OMS d'experts sur les additifs alimentaires (JECFA). Pour les parfums : L'International Fragrance Association (IFRA) ainsi que L'Agence européenne des produits chimiques (ECHA) de l'Union Européenne.

Aussi, Givaudan a intégré dans ses méthodes de mesure les paramètres de l'Organisation internationale de normalisation (ISO) notamment la norme ISO 14001 qui possède des exigences spécifiques pour la mise en place d'un système de management environnemental au sein d'une organisation, ainsi que la norme complémentaire ISO 9001 sur la gestion de la qualité. Dans le même effort, Givaudan a adopté les principes

prônés par la norme ISO 26000 sur la responsabilité sociétale. L'analyse suivante place Givaudan au cœur des sept questions centrales de l'ISO 26000.

L'analyse suivante place Givaudan au cœur des sept questions centrales de l'ISO 26000 grâce à l'étude de leur rapport GRI 2014 (voir annexe)

### 2.1.1 Gouvernance

Par sa taille et le volume de ses affaires, la structure de gouvernance de Givaudan est forcement vaste. Suivant l'indicateur G4-34 (structure de la gouvernance de l'organisation) la gouvernance de l'entreprise est reporté de manière synthétique dans le GRI 2014 (p. 30 ss).

#### 2.1.1.1 L'administration

C'est la plus haute instance dans le schéma de gouvernance de l'entreprise. Il comprend entre sept et onze membres, élus lors de la Réunion Générale Annuelle des parties prenantes. Selon les Statuts Constitutifs et les règles internes du Conseil de Givaudan, ses fonctions sont la haute direction de la société et, en particulier, l'établissement des stratégies à moyen terme et à long terme, ainsi que des lignes directrices définissant les politiques de la compagnie et fournissant les instructions respectives.

#### 2.1.1.2 Le comité exécutif

Il s'agit de l'équipe de management, dirigé par le PDG. Son mandat consiste à atteindre les objectifs stratégiques définis et décider les priorités opérationnelles, sur lesquelles elle fait rapport au Conseil d'Administration, dans le cadre de la conformité des pratiques aux normes internationales en matière de santé, sécurité, environnement, durabilité et gestion des risques. C'est ce que Givaudan a appelé Gouvernance de la durabilité (rapport GRI 2014, p. 31)

### 2.1.2 Environnement

Les enjeux relatifs à l'environnement ont été pris en compte par Givaudan de manière exhaustive et sept principales catégories ont été définies dans le rapport GRI 2014, de la manière suivante :

- Energie
- Eau
- Emissions
- Effluents et déchets

- Produits et services
- Transport
- Evaluation des fournisseurs

Les indicateurs de performance employés sont également nombreux, comme nous allons le voir par la suite, en analysants les actions entreprises en rapport avec les parties prenantes de l'entreprise

#### 2.1.2.1 La gouvernance

L'élaboration d'une stratégie efficace et respectueuse de l'environnement est essentielle pour atteindre les objectifs que l'entreprise s'est fixée. Parmis ceux-ci, Givaudan déclare s'être engagé à améliorer l'éco-efficacité des sites de fabrication (émissions, déchets et eau), visant à réduire son empreinte globale, prenant comme référence l'année 2009, l'objectif étant une réduction de 20% par tonne de produit jusqu'en 2020.

De plus, En ce qui concerne les produits et services, Givaudan met en avant son engagement à développer des technologies pour obtenir des produits sains et durables, cherchant à "faire plus avec moins" et à promouvoir l'innovation.

Par ailleurs, L'entreprise cherche à diminuer les émissions de carbone, directes et indirectes, de 25% jusqu'en 2020, avec l'aspiration d'atteindre zéro émissions lorsque la technologie le permettra.

Quant au transport, selon le rapport GRI 2014 Le groupe s'est engagé à réduire le recours aux véhicules fonctionnant au carburant et par là diminuer les coûts et l'empreinte carbone.

Enfin Dans le domaine des effluents et déchets, Givaudan s'est engagé publiquement à encourager la reformulation du cycle de vie des ressources, minimisant la production de déchets, à travers leur réutilisation et leur recyclage.

#### 2.1.2.2 Les collaborateurs

Les collaborateurs de l'entreprise sont très impliqués dans les démarches pour participer aux solutions des problématiques environnementales. En effet, des groupes de travail appelés "Green Team", sont chargés de répondre aux difficultés qui se présentent localement dans l'ensemble des sites ou l'entreprise est établie. Pour atteindre les objectif deux mesures sont appliquées: l'attribution des prix aux équipes ayant réussi à concrétiser des projets et l'obligation pour tout projet de dépense d'inclure un "chapitre vert" contenant les aspects éco-efficaces avec une analyse coût-bénéfice et un calcul de coût des émissions de carbone.

Selon les indicateurs G4-EN3 (consommation énergétique au sein de l'organisation) et G4-EN5 (intensité énergétique), en 2014 il y aurait déjà eu une réduction de 17.2%, grâce aux activités d'ingénierie locale et au travail des "Green Teams"

Un autre exemple illustratif, dans le cadre de l'indicateur G4-EN6 (réduction de la consommation énergétique), est l'initiative de la "Green Teams" de la "Shanghai Flavour Company" cherchant á réduire les dépenses d'électricité, à travers des contrôles systématiques des fréquences et des installations, aboutissant à un réduction de 3% malgré le doublement de la production. Cette initiative reçut un prix des autorités locales en septembre 2014.

Quant à l'indicateur G4-EN23 (poids total de déchets, par type et par mode de traitement) les équipes vertes ont développé des initiatives concrètes dans certains sites. Par exemple, à Carthage (États-Unis) les déchets organiques sont utilisés dans la production de compost, ce qui a permis de retirer 100 tonnes de du flux destiné aux sites d'enfouissement. Aussi, dans le site de Dübendorf (Suisse) la diminution du matériel d'empaquetage a permis de réduire le volume de déchets, l'objectif étant 100 tonnes par année.

Suivant l'indicateur G4-EN27 (portée des mesures d'atténuation des impacts environnementaux des produits et des services) Givaudan, a mis en place des programmes de recherche pour le design de produits plus durables, pour l'utilisation des principes de la chimie "verte". L'entreprise possède aussi une vaste base de données sur la biodégradabilité des ingrédients utilisés dans ses parfums. Dans son rapport sur ce point, elle met à nouveau en valeur les économies d'énergie et la gestion de l'eau dans ses sites de San Celoni (Espagne), Jigani (Inde) et Carthage (États-Unis).

Les collaborateurs  élaborent ainsi des design durable, utilisent la chimie verte, gèrent des bases de données sur les ingrédients ou travaillent dans le gestion des éffluents et déchets).

#### 2.1.2.3 Les fournisseurs

L'approvisionnement durable est un des défis les plus important pour Givaudan, et pour y parvenir l'entreprise a entamé de nombreuses démarches pour maitriser la chaine de production et connaître la position des fournisseurs en ce qui concerne le respect de l'environnement.

En ce sens, l'entreprise encourage ses fournisseurs à améliorer leurs performances. Une des manières consiste à les inviter à faire partie du Sedex (Supplier Ethical Data Exchange) une plateforme de données partagées, pour améliorer les pratiques de la

chaine de fournisseurs. Quelques fournisseurs ont fait l'objet volontairement du contrôle appelé SMETA (L'audit de commerce éthique pour les adhérents de Sedex) dont les quatre piliers sont les conditions de travail, l'application de et le respect des règles éthiques dans les affaires, le respect de l'environnement et la santé et sécurité des travailleurs.

De plus, suivant l'indicateur G4-EN32 (pourcentage de nouveaux fournisseurs ayant été contrôlés à l'aide de critères environnementaux), Givaudan a identifié un total de 400 nouveaux fournisseurs, parmi lesquels 64% ont été évalués.

Enfin, en ce qui concerne l'approvisionnement d'énergie, Givaudan cherche à acheter de l'énergie verte pour réduire ses émissions. Dans le cadre de l'indicateur G4-EN7 (réductions des besoins énergétiques des produits et services), le site de Barcelone en Espagne fonctionne avec 100% d'énergie verte. Au niveau mondial, l'énergie achetée de source renouvelable atteint aujourd'hui 33% tandis que 52% est sans carbone.

#### 2.1.2.4 Les partenaires

Par rapport à l'indicateur G4-EN30 (impacts environnementaux substantiels du transport des produits, autres marchandises et matières utilisés par l'organisation dans le cadre de son activité, et des déplacements des membres de son personnel), Givaudan a donc mis un place un partenariat avec des compagnies de transport permettant de mesurer et réduire l'empreinte carbone, qui serait passé de 37'000 tonnes métriques de CO2 en 2013 à 34'620 tonnes en 2014, ce qui équivaut á une réduction de 6,4%. Toutefois, la plus grande réduction a été obtenue dans le transport aérien des produits de la Division Arômes, avec 26'000 tonnes de matières premières représentant 4'760 tonnes de CO2, ce qui équivaut à 14% de réduction. Les parties prenantes ici sont donc des fournisseurs de service de transport, dont leurs parts de marché diminuent.

#### 2.1.2.5 Les communautés locales

Givaudan cherche à atténuer l'impact négatif pour l'environnement des communautés locales des sites ou l'entreprise opère.

Suivant l'indicateur G4-EN22 (total des rejets d'eau par type et par destination) Givaudan, a commencé à surveiller la qualité de l'eau déversée par ses sites, dans l'environnement, avant et après traitement. Le traitement de l'eau oblige Givaudan à un dialogue permanent avec les collectivités locales.

L'indicateur de performance, G4-EN8 (volume total d'eau prélevé par source) est appliqué à des sites où des efforts particuliers ont été faits. Ainsi, le site de Jigani en

Inde a bénéficié d'une réduction de 24% de l'usage d'eau, avec un système de contrôle des surdoses et de détection et réparation de fuites.

Au site de Carthage, (Etats-Unis), des améliorations dans les laveurs de poussière, pompes à vide et condensateurs de distillation, permirent de réduire la consommation d'eau de 8%. Et dans la nouvelle usine en Hongrie, dont la production a doublé entre 2013 et 2014, un système de recirculation de l'eau de refroidissement de la chaudière a permit de réduire l'usage d'eau de 60 m3 par jour.

La problématique de l'eau est néanmoins complexe et dans certains sites, comme à Jigani en Inde, la population environnante ne bénéficie pas de eau potable domestique et doit l'acheter des fournisseurs privés qui l'emmènent de loin en camions citerne. Bien que Givaudan possède les moyens financiers de se procurer l'eau de différentes sources, en grande quantité, pour sa production, la population ne dispose pas des ressources pour améliorer son propre approvisionnement. Cette situation a emmené Givaudan à collecter l'eau de pluie et installer un système de purification d'eau souterraine. Selon le rapport GRI, le site de Jigani consomme 8'000 m3 d'eau par année, et met à disposition de la population 12'000 m3, comme une forme d'aide à la communauté locale.

### 2.1.3 Questions relatives aux consommateurs

#### 2.1.3.1 Les consommateurs

La chaîne de production concerne plusieurs parties prenantes : les organismes de réglementation (institutions à la base des normes internationales), les collaborateurs et experts (avec ses propres systèmes de contrôle et d'évaluation), les clients (fabricants et associations d'industries des parfums et arômes), et finalement les consommateurs et le grand public, dont la santé et sécurité est mise en avant et ressortit dans l'étiquetage G4-PR3 (Type d'information sur les produits et services et leur étiquetage par les procedures de l'organisation et pourcentage des catégories importantes de produits et de services soumises à ces exigences en matière d'information).

À la fin de la chaîne de production, d'après Givaudan, le Programme d'évaluation de sécurité garantit que les produits offrent 100 % de sécurité aux consommateurs (Rapport GRI 2014, p. 73). La partie prenante principale est donc ici, en aval, le grand public, et en particulier les consommateurs, qui bénéficient d'une meilleure information, leur santé et sécurité étant, en plus, valorisées.

### 2.1.4 Droits de l'homme

La question des droits de l'homme est une composante essentielle de l'initiative "Global Compact" des Nations Unies (UNGC) qui lance "un appel aux entreprises pour aligner les stratégies et les opérations avec les principes universels relatifs aux droits humains". Givaudan est signataire de cette initiative et déclare dans ses documents attendre un comportement similaire de la part de ses fournisseurs. Les deux domaines mentionnés sont : le travail des enfants et l'évaluation du respect des Droits de l'homme chez le fournisseur.

Le principe 4 de UNGC cherche l'élimination du travail forcé ou obligatoire, tandis que le principe 5 prône l'abolition effective du travail des enfants. Givaudan déclare clairement dans le rapport GRI 2014 que l'organisation n'acceptera pas de travailler avec des fournisseurs qui ne respectent pas ces principes.

#### 2.1.4.1 Les clients

L'ensemble de la structure de gouvernance est censé se montrer transparent et pratiquer les plus hauts standards éthiques, de RSE lors des rapports de travail. L'indicateur UNGC-PR5 étant donc le cadre normatif de référence.

#### 2.1.4.2 Les fournisseurs

Les fournisseurs de Givaudan sont classés selon leur risque potentiel (y compris le non respect des droits de l'homme). Ils sont encouragés à faire partie de la plateforme Sedex pour améliorer le fonctionnement de la chaine de production.

Suivant les paramètres de G4-HR10 (Évaluation du respect des droits de l'homme), Givaudan a évalué 64% de ses fournisseurs. L'objectif est de satisfaire les exigences de vérification SMETA, l'audit de commerce éthique pour les adhérents de Sedex, dont les quatre piliers sont: respect des normes du travail, intégrité des affaires, Environnement, Santé et Sécurité.

### 2.1.5 Loyauté des pratiques

Le Code d'éthique de Givaudan, dont les principes ont été traduits dans les principales langues de travail de l'entreprise, prône le respect de la loi, interdit les cadeaux et les dessous-de-table, prévient les conflits d'intérêt, et pose des critères pour la concurrence loyale, la lutte contre la corruption et le respect de l'environnement.

#### 2.1.5.1 Les fournisseurs

Des campagnes d'information sont menées auprès des fournisseurs, notamment avec le "Global Vendor Expectations" pour les sensibiliser sur les sujets comme la lutte contre la corruption, le blanchiment d'argent et le trafic d'êtres humains. Des fournisseurs "indirects" ou intermédiaires sont également inclus dans la campagne d'incorporation au système de vérification Sedex. La communication des obligations relatives à la responsabilité sociale se fait aussi à travers le Forum sur l'approvisionnement responsable (AIM-Progress) qui poursuit l'engagement des fabricants et fournisseurs aux normes de durabilité dans la chaine de production.

#### 2.1.5.2 Les Collaborateurs

Des équipes chargées d'identifier et contacter les producteurs d'ingrédients naturels sont basées dans les pays d'origine, avec le mandat de former des réseaux, pour l'achat direct de ses ingrédients auprès des producteurs biologiques à des prix équitables.

Par ailleurs, des sessions de formation contre les actes corruption, les lois sur la concurrence, le traitement juste et équitable des employés, sont organisées sur les sites, par les managers sur place, à des intervalles réguliers.

Par rapport à l'indicateur G4-SO4 (Communication et formation sur les politiques et procédures en matière de lutte contre la corruption), Givaudan informe que les ateliers de formation ont été suivis par 97% de ses employés (à l'exception de ceux travaillant aux États-Unis). Aussi, 100% des postes d'encadrement et direction ont participé à ces formations et à d'autres cours dans la matière

### 2.1.6 Communautés et développement local

Selon les conclusions du rapport GRI 2014, utilisant l'indicateur G4-SO1 (pourcentage de sites ayant mis en place une participation des communautés locales, des évaluations des impacts, et des programmes de développement), sur 32 opérations dans les sites de Givaudan, 31 ont été mises en œuvre avec des programmes de développement local des communautés (97%). Givaudan met aussi publiquement l'accent sur son interaction avec les institutions sociales et les marchés locaux, dans le respect des droits de l'homme.

#### 2.1.6.1 Autorités locales

Dans la plupart des sites, des relations formelles ont été établies avec les autorités locales, ainsi qu'avec des associations de voisins et des organisations représentatives dans le domaine environnemental et social.

Les opinions et demandes des leaders communautaires sont prises en compte et incorporées dans les activités de l'entreprise, dans une perspective durable.

En 2011, une enquête mondiale fut réalisée dans les sites de Givaudan, pour mesurer l'extension de l'interaction avec les parties prenantes locales. Le résultat indique que la participation des autorités locales est devenue permanente sur tous les sujets normatifs.

#### 2.1.6.2 Population locale

Le contact direct avec la population des zones productrices permet aux équipes sur place d'identifier les besoins des communautés locales, pour soutenir les méthodes de production, mais aussi leur fournir des moyens techniques adaptés et améliorer leurs conditions de vie.

Par exemple, dans l'île de Borneo, un accord de partenariat avec une communauté paysanne productrice de patchouli, possédant un site de distillation à l'air libre, a permis de renforcer cette production locale d'huile essentielle biologique de grande qualité, parfaitement traçable, et au même temps financer des équipements pour la plantation et des logements pour les membres de la communauté.

Aussi, à Madagascar, un programme d'approvisionnement éthique à la source de gousses de vanille cherche, depuis 2010, à renforcer la transparence de la chaîne d'approvisionnement et améliorer les conditions de vie des producteurs. Le rapport GRI 2014 souligne que la complexité de la structure rurale, avec des milliers de petits producteurs, présente des problèmes de traçabilité et pose des questions sociétales. À l'origine avec 14 villages, le programme travaille aujourd'hui avec 26 villages et 2'000 cultivateurs de vanille biologique, finançant des initiatives de sécurité alimentaire et d'éducation, ayant permis la construction de 16 écoles, l'amélioration de l'accès à l'eau et l'inauguration d'un centre médicale pour la population locale.

Durant l'été 2014 fut lancée la Fondation Givaudan, institution indépendante a but non lucratif, renforçant l'engagement de la compagnie avec les causes charitables, particulièrement dans les communautés où elle est présente. Selon Givaudan, ceci permet d'avoir une approche intégrale, plus complète, de la pratique des donations et des initiatives philanthropiques. La Fondation vise quatre champs principaux : l'appui à des communautés locales dans lesquelles Givaudan obtient les ingrédients naturels ; la lutte contre la cécité ; la nutrition familiale et initiatives pour la santé et la culture.

Ainsi, des partenariats ont permis de réaliser des rétinopathies des prématurés en Jigani (India), de mettre en œuvre les programmes "Yo veo mejor" (Je vois mieux) à Pedro

Escobedo (Mexico) et KidStrong Eye Care Programme (Traitement des yeux des enfants) à Shanghai (Chine).

Avec cette initiative, Givaudan cherche à avoir un impact social dans les communautés où elle est présente et favorise le développement local à travers des aides financières ciblées.

### 2.1.7 Relations et conditions de travail

Les relations de travail dans l'entreprise sont présentées par Givaudan comme une dynamique d'opportunités, "Permettant d'accomplir les aspirations de carrière et d'être récompensé par ses performances" (rapport GRI 2014, p. 58). La relation entre les employés et l'administration, la santé et la sécurité au travail, la formation permanente, la diversité, l'opportunité et la rémunération équitable, sont mesurés avec les indicateurs G4.

#### 2.1.7.1 Gouvernance

Les dirigeants de l'entreprise ont élaboré un cadre normatif interne très détaillé, qui permet la prise de décisions de manière rapide. Aussi, la communication de tout changement opérationnel (soit à tous les employés, soit à leurs représentants élus) est faite dans les délais établis par la loi.

Le processus consultatif avec les employés se fait dans le cadre de l'European Works Council, de l'Union Européenne. L'administration affirme vouloir créer une force de travail inclusive, et dit avoir une attitude constructive dans les négociations, citant comme exemple son ouverture au dialogue avec les représentants du personnel sur la récente révision de l'Accord européen, suite à des discussions, pour incorporer les nouvelles directives de l'UE.

#### 2.1.7.2 Employés

Le recrutement, le développement de carrière, la rémunération et les bénéfices des employés ont fait l'objet d'une enquête en octobre 2013. Les résultats étaient positifs quant à l'atmosphère générale dans l'entreprise, la culture de permanente amélioration et les objectifs communs préétablis.

Toutefois, selon cette enquête, trois aspects mériteraient d'être améliorés : les objectifs personnels de carrière des employés ; le partage de la connaissance dans l'entreprise ; et le besoin de mesures inclusives.

Une analyse détaillée des indicateurs G4 utilisés nous permet de penser que l'inclusion des femmes dans les postes de direction reste un problème (G4LA12) car il y a une seule femme, avec treize hommes dans le Conseil d'administration. La proportion est aussi fortement défavorable aux femmes dans les postes de cadres, bien que dans les cours et activités de formation (G4LA11) elles soient majoritaires (80%).

## 2.2 Evaluation des résultats

### 2.2.1 Effets externes

L'analyse des indicateurs G4 permet de constater des nombreux effets externes des activités de Givaudan dans les populations autour de ses sites sur les quatre continents.

Dans le domaine de l'efficacité énergétique, par exemple, on peut observer un effet sur les producteurs d'énergies propres, car Givaudan cherche à acheter de l'énergie verte pour réduire ses émissions. Ainsi, le site de Barcelone en Espagne fonctionne avec 100% d'énergie verte. Au niveau mondial, l'énergie achetée par Givaudan de source renouvelable atteint aujourd'hui 33% tandis que 52% est sans carbone.

Il y a également un effet sur l'activité de certains cultivateurs traditionnels, producteurs de matières premières organiques, qui ont été bénéficiaires d'une amélioration de leurs ventes directes et d'une valorisation de leur production (à Bornéo et Madagascar). De plus, la participation communautaire (les cultivateurs mais aussi les autorités), dans les programmes de Givaudan, a facilité la mise en œuvre d'initiatives de sécurité alimentaire et d'éducation, la construction d'écoles, l'amélioration de l'accès à l'eau et l'installation d'un centre médicale pour la population. Le tout dans le cadre des activités de production de ces sites.

Les initiatives ciblées de la Fondation Givaudan (lutte contre la cécité, nutrition familiale et actions en faveur de la santé et la culture) ont permis le surgissement de partenariats avec des organisations locales au Mexique, en Inde et en Chine. L'impact social sur la vie communautaire est donc avéré.

L'équipe responsable de la gestion des éffluents au site de Jigani (Inde) a mis à disposition de la population 12'000 m3 d'eau traitée, comme une forme d'aide à la communauté locale. Dans la gestion des déchets organiques à Carthage (Etats-Unis), 100 tonnes ont été retirées du flux destiné aux sites d'enfouissement et transformées en compost. Ces initiatives, ainsi que des nombreuses autres non mentionnées ici, ont apporté de la stabilité aux communautés locales et renforcé le tissu économique de la région.

### 2.2.2 Effets Internes

Les pratiques durables produisent également des effets internes non négligeables. Les clients corporatifs apprécient l'utilisation de labels éco-responsables (par exemple,

Nestlé ou Unilever souhaitent utiliser des labels Fair Trade, Bio, etc.). Proposer des ingrédients naturels et issus du commerce équitable permet donc de décrocher des contrats, bien que la valeur ajoutée soit difficile à calculer, car on ne peut pas déterminer quelle serait la part de marché sans les bonnes pratiques. Mais, en tout cas, sur le plan qualitatif, ces pratiques donnent des arguments et des critères de décision pour les clients.

Par ailleurs, l'inclusion de personnel d'origines et cultures diverses dans l'entreprise améliore l'image de l'entreprise et facilite les attentes de communication de certains clients.

Quant aux matières premières rares, les bonnes pratiques permettent de garder une relation de confiance avec les populations des régions productrices, favorisent l'équilibre socioéconomique et sécurisent l'approvisionnement car elles maintiennent ces matières accessibles à l'entreprise, ainsi qu'en fin de chaîne à portée des consommateurs.

## 2.3 Les méthodes de promotion et de communication des bonnes pratiques

En ce qui concerne la communication, Givaudan fonctionne selon les paramètres “Business to Business” (transactions interentreprises) car elle ne vends pas en son nom propre. Givaudan n’élabore donc pas beaucoup de messages pour les parties prenantes externes, hormis la publication du rapport annuel financier, et le rapport de durabilité.

### 2.3.1 Les publics cibles et le canaux de communication

Tout d’abord, le site Internet offre des informations générales sur l’entreprise, surtout en anglais, selon les critères de communication corporative des multinationales, avec des données financières, des résumés dirigés aux entreprises, des “fact sheets” et des communiqués de presse succincts. Les publics cibles sont, par conséquent, les agences de notation financière et extra-financière et les entreprises du secteur des arômes et parfums.

Dans la structure de son site, suivant la stratégie de l’entreprise, les principaux sujets sont les investisseurs, les marchés émergents, la recherche et le développement, l’approvisionnement durable et les clients. Aussi, les liens, les fichiers pdf des accords ou des règlements internationaux, ainsi que les publications en ligne, concernent surtout ces publics cibles.

Toutefois, une place importante est donnée maintenant aux “carrières et opportunités d’emploi”, ouvrant la voie à une nouvelle génération de collaborateurs qui pourraient dynamiser l’entreprise et continuer sa politique de renouvellement permanent.

En tout cas, dans les supports et matériaux de communication utilisés, Givaudan met en avant son principe de “Gouvernance de la durabilité” avec ses pratiques de protection de l’environnement, des droits humains, de la santé et la sécurité des consommateurs.

#### 2.3.1.1 Les employés

La communication à l’intérieur de l’entreprise sur les principes de durabilité et les bonnes pratiques, s’appui sur trois supports : le Code d’éthique, les séances de formation et les documents et enquêtes internes.

Les principes du Code d’éthique de l’entreprise ont été traduits à toutes les langues de travail de ses sites. Bien que la durabilité ne soit pas la composante principale, elle en fait partie.

Les séances d'information périodiques intègrent la lutte contre la corruption dans la communication aux employés. Elles ont été suivies par 97% de ses employés (à l'exception de ceux travaillant aux États-Unis). Il est à noter que 100% des postes d'encadrement et de direction ont participé à ces formations et à d'autres cours.

Les documents informatifs internes couvrent des domaines variés. Par exemple, le programme de prévention "Zero is Possible", dans le domaine de la santé et sécurité, cherche à développer une culture d'entreprise dans laquelle chaque employé devient responsable de sa propre sécurité, mais aussi de celle de ses collègues et de l'environnement où il évolue Ce programme comprend aussi des chapitres sur la gestion des risques, le transport, le respect des normes internationales, l'information et l'étiquetage. D'autres campagnes internes intègrent la lutte contre la discrimination et les stéréotypes.

Une enquête interne réalisée en Octobre 2013 a permis au personnel de s'exprimer sur une diversité de sujets et a fait ressortir, entre autres, un besoin interne d'une meilleure communication, basée sur le partage des connaissances.

La communication au personnel cherche aussi une nouvelle identité de Givaudan en tant qu'employeur ("Join Givaudan and impact your world") et s'adresse aux candidats potentiels de l'entreprise.

#### 2.3.1.2 Les actionnaires et les investisseurs

Les propriétaires et investisseurs (parmi lesquels les actionnaires, le Conseil d'administration, les investisseurs institutionnels et les fonds de pensions) sont considérés une des six parties prenantes du Programme de Durabilité de Givaudan. À ce titre, ils reçoivent des informations en permanence pour leur prise de décision.

Ils doivent donc évaluer, à des degrés divers, les informations en provenance d'autres parties prenantes. En effet, le Conseil d'administration reçoit des informations actualisées du Comité Exécutif, ainsi que des informations d'experts sur les performances économiques, environnementales et sociétales de la Compagnie, y compris les risques et opportunités ainsi que l'adéquation et la conformité des pratiques aux normes internationales en matière de santé, sécurité, environnement, durabilité et gestion des risques. Plusieurs parties prenantes interviennent en ainsi amont (communautés locales, clients ou fournisseurs avec leurs demandes, organismes de réglementation avec leurs normes, etc.) ou indirectement dans la gouvernance, dans un processus de communication que Givaudan semble avoir intégré dans son concept de Gouvernance de la durabilité

#### 2.3.1.3 Les clients

À travers des échanges de nature commerciale, Givaudan arrive à connaître les attentes de ses clients. Par l'évolution même de la société actuelle, face aux exigences croissantes dans le domaine de la nutrition, la santé et l'environnement, la communication avec les clients prend une place de plus en plus grande.

Du fait de la pression sociétale et des clients finaux (les consommateurs), les clients de l'entreprise ont besoin de produits qui respectent l'environnement et soient compatibles aux attentes des consommateurs en matière de santé et bien être.

Face à cette pression sociétale, Givaudan construit une stratégie de communication claire, de sorte à permettre aux clients de comprendre les démarches entreprises et de s'y associer.

#### 2.3.1.4 Les fournisseurs

La communication avec les fournisseurs commence avec le "Vendor expectation document" (attentes sur le fournisseur), un document qui permet, des le début de la relation, une analyse détaillée de la qualité du fournisseur. Dans ce document, Givaudan montre que l'entreprise accorde une grande importance à la communication de ses valeurs et des bonnes pratiques dans son secteur d'activité.

Pour l'établissement du contrat avec le fournisseur, Givaudan réalise trois évaluations : la "Supplier environmental assessment" (évaluation de la situation environnementale du fournisseur) ; la "Supplier assessment on labour practices and decent work" (évaluation sur les pratiques en matière d'emploi et de travail décent" ; et la " Supplier Human Rights assessment" (évaluation sur le respect des Droits de l'Homme par le fournisseur).

Givaudan encourage aussi ses fournisseurs à améliorer ses performances, toujours en relation avec les principes mentionnés et les invite à faire partie du Sedex (Supplier Ethical Data Exchange). Quelques fournisseurs ont fait l'objet volontairement du contrôle appelé SMETA (L'audit de commerce éthique pour les adhérents de Sedex).

Dans le domaine du respect de l'environnement, à travers une communication directe, Givaudan cherche à faire accepter des contrôles suivant de critères environnementaux précis. Ainsi, parmi les nouveaux fournisseurs, 64% ont accepté d'être évalués.

#### 2.3.1.5 Les riverains des sites

Les activités de Givaudan peuvent produire des nuisances chez les riverains des sites (par exemple, des odeurs gênantes), ce qui a motivé la compagnie à créer un service dont les équipes se déplacent chez les plaignants, pour analyser la situation, faire une

corrélation avec la production en cours et trouver la manière d'améliorer le processus pour éviter les émanations d'odeurs.

De plus, l'entreprise a mis en œuvre une politique de portes ouvertes pour être à l'écoute des riverains.

Toutefois, il existe également des risques de communication subie dans certaines situations. Par exemple, en ce qui concerne les émanations d'odeurs, en novembre 2013, le journal genevois Le Temps publia un article indiquant que "L'air vicié autour de l'usine du célèbre parfumeur incommode les habitants." La société a du réagir rapidement en assurant que ces émanations n'avaient "aucun impact sur la santé et que ses activités sont totalement transparentes".

La communication de Givaudan se veut donc proactive dans la mesure du possible.

#### 2.3.1.6 Les pouvoirs publics

Les cadres de l'entreprise ont des contacts réguliers avec les autorités communales et cantonales en Suisse. De même, les cadres dans les différents sites maintiennent une communication fluide avec les autorités locales. Aussi, les demandes ou commentaires des leaders communautaires sont pris en compte dans les activités de l'entreprise. Ce qui permet d'évoquer les problématiques et les enjeux à différentes échelles

Selon l'enquête effectuée en 2011, la participation des représentants des pouvoirs publics est devenue permanente sur tous les sujets normatifs.

#### 2.3.1.7 La communauté locale

Givaudan a des interactions avec les enfants, avec des messages de vulgarisation scientifique dans les écoles. Par ailleurs, des communiqués de presse, généralement en anglais, informent sur son site Web sur les investissements, les activités et les changements dans l'entreprise.

### 2.3.2 La portée des méthodes de promotion

Il est difficile de mesurer la portée des méthodes de promotion de l'entreprise. Par la nature même de son activité, c'est surtout à travers ses succès commerciaux, l'augmentation de ses clients et la diversification de ses sites que l'on pourrait parler d'efficacité et d'expansion discrète de ses activités, perçues comme étant éco-compatibles et durables.

En effet, leader mondial dans son secteur, Givaudan a été l'entreprise pionnière dans l'intégration du Développement Durable à la gestion et à la communication corporative. Même si l'on observe que d'autres entreprises ont également emboîté le pas et avec le temps Givaudan pourrait être moins différenciée, elle conserve une longueur d'avance, avec un programme solide, bien structuré et en permanente évolution.

À travers sa Fondation, ses divers programmes et projets durables, elle semble avoir acquis une image respectueuse de l'environnement et une identité durable.

# 3. Analyse de Menegalli

## 3.1 Mesure du degré d'application des bonnes pratiques

Menegalli n'a aucune certification en ce qui concerne le management de la qualité. N'ayant pas investis jusqu'ici dans un audit durable de l'entreprise. L'ensemble des actions découle donc d'initiatives propres à l'entreprise.

Ne faisant affaire qu'avec des sociétés privées, l'entreprise n'a pas de contraintes ou d'obligation de pratiquer la RSE. L'amélioration des processus et la contribution au développement durable, sont le fruit de la motivation personnelle des directeurs.

Les objectifs de leur rapport RSE s'appuient sur les principes de leur charte de développement durable autour ces éléments:

- Assortiment
- Prévention et gestion des déchets
- Logique de distribution
- Information et formation

L'évaluation de l'application des bonnes pratiques de l'entreprise suivante, est bâtie en plaçant l'organisation autour des sept questions centrales de l'ISO 26000 en observant l'impact de Menegalli sur ses parties prenantes.

### 3.1.1 Gouvernance

#### 3.1.1.1 Administration

La Charte de développement durable, et le rapport RSE ont fait progresser la vision de l'entreprise, car elle prend en compte le concept de « Responsabilité Sociétale d'entreprise».

Ainsi, Menegalli a fait progresser la vision et les valeurs éthiques qu'elles possédaient en y ajoutant une clairvoyance sur le long terme

Les décisions sont donc prises par des directeurs soucieux d'avancer en prenant en compte la place qu'occupe l'entreprise au sein de la société.

#### 3.1.1.2 Employés

Les 12 employés sont concernés par la voie que prend l'entreprise et sensibilisés aux questions sociétales pour relever les défis que l'organisation s'est données.

### 3.1.2 Environnement

#### 3.1.2.1 Fournisseurs

Menegalli vend ses produits aux utilisateurs finaux. L'entreprise représente ainsi le dernier maillon de la chaine de production et fait affaire avec des grossistes et des distributeurs de matières premières.

Menegalli souhaite pratiquer un approvisionnement responsable. Afin d'éviter les risques d'atteintes aux principes de leur Code de conduite et de maitriser le circuit de production. Ainsi, l'entreprise favorise les fournisseurs locaux.

De cette façon, ils sont en mesure de réduire les distances de livraison des commandes et la pollution qu'elles engendrent. De plus, dans la gestion du flux des livraisons, les commandes importantes sont privilégiées, afin de diminuer le nombre des trajets.

Par ailleurs, un sondage pour les fournisseurs a été élaboré. Une partie des réponses est actuellement analysée et certains partenaires doivent encore y répondre. Ce questionnaire à pour but de déterminer la qualité de leurs services et renseignent notamment sur l'usage des certifications ISO 9001, ISO 14001 et OHSAS 18000.

Les visées de l'entreprise concernant les achats responsables n'ont pas encore été concrétisées et les résultats de cette étude seront diffusés en janvier 2016.

#### 3.1.2.2 Clients

Menegalli souhaite conduire l'utilisation de ses ressources vers une diminution de l'impact occasionné sur l'environnement, notamment en analysant les décomptes de chauffage et d'électricité des immeubles et des logements des consommateurs. De plus, l'entreprise s'engage à réduire les emballages en favorisant des produits prêts à l'emploi.

Par ailleurs, Menegalli encourage la récupération des déchets en ayant mis en place un processus de reprise gratuite des produits utilisés auprès des clients pour procéder ensuite à un le tri sélectif dans les locaux de l'entreprise.

Menegalli assure également un service de réparation et fournis des pièces détachées dans le but de prolonger la durée de vie des produits

#### 3.1.2.3 Collaborateurs

L'entreprise promeut de la responsabilité des pratiques menant à un développement durable de la société et sensibilise les employés sur les enjeux concernant l'impacte environnemental de l'entreprise

#### 3.1.2.4 Gouvernance

Menegalli souhaite conduire l'utilisation de ses ressources vers une diminution de l'impact occasionné sur l'environnement, notamment en analysant les décomptes de chauffage et d'électricité des locaux

De plus, l'entreprise cherche à prévenir les risques d'accidents liés au stock et à la production, pouvant occasionner une pollution des sols et de l'air.

### 3.1.3 Questions relatives aux consommateurs

#### 3.1.3.1 Clients et utilisateurs finaux

Il est primordial pour l'organisation de saisir les attentes des consommateurs. Ces derniers ont des expectatives sur des critères liés en particulier à la qualité, au prix et à l'éthique de l'entreprise. Menegalli souhaite donc créer un rapport de confiance en étant aussi transparent et précis que possible dans leur politique de prix comme dans leurs informations concernant la valeur des produits. Ceci en misant sur la proximité avec les clients.

Dans ce sens, Menegalli offre des formations gratuites pour l'utilisation adéquate de leurs produits. Ce service bénéficie déjà à 1000 concierges et l'entreprise souhaite qu'à terme, l'ensemble des clients jouisse de l'accompagnement pour apprendre à suivre les méthodes adaptées d'utilisation.

De plus, Menagali encourage la gestion proactive des commandes chez les clients. Cet outil de monitoring est très apprécié, car il permet d'évaluer sur place les besoins des utilisateurs en créant un contact humain entre les deux parties. Ainsi, la gestion des stocks et des livraisons est facilitée et perfectionnée. Actuellement, 20% des clients utilise ce service.

### 3.1.4 Droits de l'homme

#### 3.1.4.1 Les fournisseurs

En menant ses opérations le plus localement possible, l'entreprise atténue considérablement les risques d'atteintes aux principes de la déclaration des droits de l'homme…

Malgré cela, des incidences peuvent subvenir en amont de la chaine de production. Pour répondre à cette problématique, Menegalli est en train de développer un système d'achat responsable permettant de distinguer les fournisseurs dont l'origine des matières premières est soumise à des risques d'atteintes aux droits de l'homme.

#### 3.1.4.2 Les employés

L'entreprise s'engage à suivre les lois suisses favorisant le respect de l'intégrité humaine et attribuant de nombreux droits civiles et politiques. De plus, Menegalli souhaite continuer d'améliorer les conditions actuelles, en luttant contre toute forme de discrimination en particulier pour les groupes à risques.

### 3.1.5 Loyauté des pratiques

#### 3.1.5.1 Pouvoirs publics

L'entreprise se soumet à la législation suisse et les transactions avec ses parties prenantes sont conduites en respectant des normes éthiques. Dans ce sens, Menegalli participe à la lute de la corruption dans son rayon d'action, ainsi qu'au respect de la propriété, qui englobent les droits fonciers et autres avoir physiques ; les droits d'auteurs, les brevets, les droits moraux et autres.

#### 3.1.5.2 Concurrents

Menegalli assure une concurrence loyale et respecte les lois en vigueurs. De plus, étant précurseur dans leur intégration de la RSE au sein de leur marché, l'entreprise influence les actions des concurrents qui emprunteront la même voie si ils y trouve un intérêt.

#### 3.1.5.3 Les fournisseurs

En ce qui concerne la loyauté des pratiques au début de la chaine de production, Menegalli est consciente qu'il existe des risques d'atteinte à leurs principes. Le sondage qui est actuellement fait après des fournisseurs, sert donc à localiser les risques pour être en mesure de les supprimer.

### 3.1.6 Communautés et développement local

#### 3.1.6.1 Les consommateurs

A travers les formations externes qu'elle propose, la gestion proactive chez les clients et sa présence dans environ 7'000 immeubles de Suisse Romande, Menegalli possède des moyens efficaces de promouvoir la responsabilité sociétale.

De plus, l'activité des utilisateurs des produits et des prestations de l'entreprise se déploie au cœur de la communauté local. En effet, le métier de concierge intervient dans le quotidiens habitants en répondant à leurs problèmes et en participant au développement.

Alors, l'organisation souhaite mettre en valeur la profession des concierges et leur utilité collective.

#### 3.1.6.2 Population locale

L'entreprise a un impact significatif sur la communauté. Son rôle est d'une part d'éviter les risques d'incidence sur la sécurité des personnes liés à l'utilisation de matières dangereuses, et d'autre part, d'animer l'intérêt de la population sur leur contribution au développement de la société.

#### 3.1.6.3 Les fournisseurs

L'ancrage territorial de Menegalli se limitant à la Suisse, le risque d'impact négatif sur les communautés locales est limité. Cependant, des dangers subsistent au début de la chaine de production. Cette étape est gérée par ses fournisseurs. L'entreprise est donc en train de réaliser une étude pour déterminer si ses partenaires participe à un développement durable des régions où ils opèrent et à un soutiens des communautés locales.

### 3.1.7 Relations et conditions de travail

#### 3.1.7.1 Les employés

L'esprit d'entreprise est basé sur un désir de fournir les meilleurs produits et prestations possible aux clients, grâce à un perfectionnement continu des compétences de l'entreprise.

Menegalli mise donc sur la formation pour développer son capital humain et l'employabilité des ses collaborateurs.

De plus, s'agissant d'une petite entreprise, les directeurs sont régulièrement en contact avec les employés, ce qui favorise le dialogue social.

Par ailleurs, Menegalli honore ses obligations légales d'apporter à ses collaborateurs des conditions respectueuses de leurs santés et de leurs sécurités.

Enfin, l'entreprise assure l'égalité des chances en ce qui concerne les opportunités d'avancement pour tous les employés

#### 3.1.7.2 Collaborateurs externes

L'organisation assure un service de proximité pour les utilisateurs de leurs biens en les formant au bon usage des produits.

Cet accompagnement permet de conduire adéquatement les opérations de consommation et de logistique des produits, l'entreprise est par la même occasion directement à l'écoute des consommateurs finaux et de leurs intérêts.

## 3.2 Evaluation des résultats

Sur le site internet de l'entreprise, des signets permettent de voir l'évolution des objectifs. Menegalli a choisie cette méthode limitée à 16 objectifs afin de pouvoir les maitriser convenablement.

Jusqu'ici 3 objectifs sur 16 posent problème à l'entreprise qui continue de travailler pour les réaliser les objectifs 2, 5 et 6 de leur rapport figurant en annexe.

### 3.2.1 Effets externes

Définir l'ampleur des effets externes des bonnes pratiques de l'entreprise est très complexe. Menegalli n'a pas cherché à mesurer à quel point l'organisation impacte ses parties prenantes. Les valeurs perçues par celles-ci ne sont donc pas connue par l'entreprise.

Pourtant, ces effets existent indéniablement. Pour ainsi dire, les nombreuses pratiques durables de Menegalli, telles que les économies d'énergie, la réduction des emballage ou encore le système de recyclage qui a été développé, ont des répercutions positives sur l'environnement externe de l'entreprise. Seulement, aucune donnée chiffrée ne permet d'établir un calcul du niveau précis de l'emprunte sociétale de l'entreprise.

### 3.2.2 Effets internes

La qualité et la durabilité des biens et services que Menegalli propose sont des atouts de taille. En effet, la performance des produits est un des arguments concurrentiels de l'entreprise, mais il n'est plus suffisant dans un marché où la demande est attirée par d'autres critères comme ceux des prix favorables ou des produits responsables.

L'intégration de la RSE est donc un bon moyen de se différencier des concurrents. Ainsi les bonnes pratiques ont un effet positif pour l'entreprise. Elles ont notamment permis la conclusion de contrats importants. En effet, certains clients ont besoins, dans le cadre de leurs certifications, de collaborer avec des entreprises responsables.

En fournissant à ses partenaire le support nécessaire facilitant les audits de certification, Menegalli se démarque donc de la concurrence et fidélise un plus grand nombre de clients sérieux. Ainsi, l'entreprise peut voire des retombées positives de sa politique, mais les effets restent qualitatifs.

## 3.3 Les méthodes de promotion et de communication des bonnes pratiques

Tout au long de son développement Menegalli a su capitaliser des connaissances pour promouvoir de la meilleure manière possible les bonnes pratiques liées à leur code de conduite. A la suite de discussion avec les clients, de repas d'affaires et de séances de travail, les administrateurs se sont notamment rendus compte que la façon de communiquer adéquate, diffère en fonction des parties prenantes.

### 3.3.1 Les public cibles et les canaux de communication

#### 3.3.1.1 Les employés

Les valeurs de l'entreprise intégrant le désir d'aboutir à un développement durable de la société, la promotion des bonnes pratiques se fait au quotidien auprès des douze employés à plein temps.

En dehors des séances habituelles ou les directeurs et les employés peuvent communiquer leurs idées pour que l'entreprise se développe de façon durable. Une demie journée, consacrée aux problématiques des la RSE, avec la participation de l'ensemble des employés, a lieu chaque année au mois de septembre. Le but de cette demie journée est de fixer des objectifs pour l'année suivante et de répartir les tâches des collaborateurs. Ainsi, durant le dernier trimestre, des groupes de travail s'emploient à mettre en œuvre les processus pour réaliser les souhaits de l'entreprise.

#### 3.3.1.2 Clients

En plus du site internet qui révèle le suivi des objectifs, Menegalli informe ses clients avec des documents et des newsletter qui les mettent au courant des enjeux d'actualité concernant le secteur d'activité de l'entreprise. Ainsi la promotion de l'entreprise et de ses valeurs se fait de manière pertinente en donnant des conseils concrets pour agir durablement.

Par ailleurs, des enquêtes de satisfaction auprès des clients ont permis à Menegalli de mieux comprendre leurs attentes et ainsi, d'adapter leur offre.

#### 3.3.1.3 Utilisateurs finaux

Les concierges avec lesquels Menegalli gère proactivement les stocks et les commandes, sont quotidiennement en contact avec des membres de l'organisation. Cette proximité facilite les échanges personnels et la mise en avant de la vision responsable de l'entreprise. Dans ce sens, les formations gratuites qui sont proposées visent à approfondir l'octroi de pratiques durables dans l'activité d'entretien d'immeuble.

Par ailleurs, le secteur d'activité des utilisateurs finaux regroupe un grand nombre de travailleurs de langues étrangères. Ainsi, pour faciliter la transmission des informations, les documents d'instruction pour l'utilisation adéquate des produits sont traduits en plusieurs langues.

Enfin, la proximité avec les consommateurs a conduit l'entreprise à faire éditer un livre regroupant les histoires de 35 concierges usagers des produits Menegalli, mettant en valeur leur profession.

#### 3.3.1.4 Fournisseurs

Dans le cadre des actions entreprises pour appliquer un approvisionnement responsable, Menegalli a envoyé un sondage à ses fournisseurs pour déterminer si ces derniers peuvent susciter des risques d'atteinte au code de conduite de l'entreprise. De cet manière ils sont encouragé à utiliser des certification et à mettre en avant leur bonnes pratiques, pour continuer à travailler avec Menegalli.

#### 3.3.1.5 Communauté locale

L'entreprise promeut sa vison durable au sein de la communauté à travers les information de base présente sur le site internet, mais aussi en participant à des séminaires ou à des émission télévisés, comme cela a été le cas avec la RTS qui avait invité les dirigeant de l'entreprise, leur donnant un tribune pour communiqué les valeurs de l'entreprise.

De plus, de nombreux articles ont été écrits autour du livre qui a été publié regroupant 35 histoires de concierges visant à valoriser leur rôle aux seins de la communauté locale.

## 3.4 La portée de la promotion

### 3.4.1 Effets internes

La promotion de la responsabilité sociétale au sein de l'entreprise permet aux collaborateurs d'évoluer dans l'esprit de l'organisation et de continuer à développer leurs compétences. Le nombre restreint d'employé assure que la transmission des valeurs est effective et facilite les échanges d'opinions pour chacun des membres.

### 3.4.2 Effets externes

En agissant dans le quotidien de près de 7'000 concierges, l'entreprise a sans aucun doute sensibilisé une certaine quantité de personnes aux enjeux sociétaux.

La formation et la transmission des connaissances pratiques auprès des utilisateurs ainsi que les échanges d'idées produisent un effet boulle de neige propageant la vision et les valeurs de l'entreprise qui cherche à être précurseur.

# 4. Synthèse

## 4.1 Les bonnes pratiques des entreprises

L'analyse permet de constater que les deux entreprises ont des préoccupations qui se rejoignent notamment dans le désire de maitriser le début de leurs chaînes de production. Sur cette problématique, les organismes de certification apportent une aide considérable et les organisations souhaitent collaborer avec des fournisseurs certifiés autant que possible. Cependant nous pouvons remarquer qu'aucune des deux entreprises ne traite seulement avec des partenaires bénéficiant de certification.

L'ambition d'améliorer la durabilité de l'approvisionnement est donc présente dans les deux entreprises étudiées. Nous pouvons constater que la multinationale Givaudan a déjà réussi à mettre en place de nombreux processus pour responsabiliser ses achats et améliorer les conditions de productions dans des pays souvent instables. Alors que du côté de la PME Menegalli, les moyens ne sont pas les mêmes et l'amont de la chaîne de production n'est pas encore bien maitrisée. Bien que des mesures aient déjà été prises pour discerner les qualifications de leurs fournisseurs.

D'autre part, Les deux organisations sont soucieuses de contrôler leurs dépenses énergétiques et se sont fixées des objectifs pour les diminuer.

La gestion des déchets et le recyclage sont également pris en compte par ces entreprises, Menegalli allant jusqu'à récupérer les déchets de ses clients dans le cadre de son service après vente.

Par ailleurs, les deux entreprises utilisent des matières premières chimiques dangereuses pour élaborer leurs produits. Des mesures de sécurités sont donc nécessaires des deux côtés. En particulier pour Givaudan qui produit à grande échelle dans plusieurs parties du monde. De plus, la toxicité de certains produits implique aussi de respecter des exigences pour ne pas impacter la sécurité et la santé des consommateurs et des communautés locales.

En ce qui concerne la loyauté des pratiques, Givaudan a une responsabilité importante et a donc mis en place de nombreux processus pour que son Code de conduite soit respecté. En effet, en vu de sa présence internationale et de son pouvoir concurrentiel important, l'entreprise se doit d'être particulièrement vigilante sur ce sujet. En revanche Menegalli n'a pas eu à élaborer tant de procédure et l'entreprise se limite aux respect

des lois en vigueurs en garantissant que ses placements financiers respectent leurs valeurs.

Les tableaux suivants récapitulent les bonnes pratiques des deux entreprises analysées en distinguant les enjeux auxquels elles cherchent à apporter leurs solutions.

Tableau 1 : Synthèse des bonnes pratiques de Givaudan

| **Environnement** | |
|---|---|
| **Enjeux** | **Indicateurs** |
| • Energie<br>• Eau<br>• Emissions<br>• Effluents et déchets<br>• Produits et services<br>• Transport<br>• Évaluation des fournisseurs | G4-EN3, G4-EN5, G4-EN6, G4-EN7<br>G4-EN8<br>G4-EN15, G4-EN16, G4-EN17, G4-EN19, G4-EN20, G4-EN21<br>G4-EN22, G4-EN23<br>G4-EN27<br>G4-EN30<br>G4-EN32 |
| **Questions relatives aux consommateurs** | |
| **Enjeux** | **Indicateurs** |
| • Santé et sécurité<br>• Approche managériale<br>• Impacts sur la santé et sécurité des consommateurs<br>• Etiquetage produits et services<br>• Information et procédures | G4-DMA<br>G4-PR1<br><br>G4-DMA<br>G4-PR3 |
| **Droits de l'homme** | |
| **Enjeux** | **Indicateurs** |
| • Travail des enfants<br>• Evaluation du respect des Droits de l'Homme chez le fournisseur | UNGC-PR5, G4-HR5<br>G4-HR10 |
| **Gouvernance** | |
| **Enjeux** | **Indicateurs** |
| • Structure de gouvernance | G4-34 |
| **Loyauté des pratiques** | |
| **Enjeux** | **Indicateurs** |
| • Conduite éthique de la production et des transactions<br>• Pratiques d'achat<br>• Concurrence loyale et lutte contre la corruption | G4-56, G4-HR10<br>G4-EC9<br>G4-SO4 |
| **Communauté et développement local** | |
| **Enjeux** | **Indicateurs** |
| • Description de l'approche managériale<br>• Evaluation des impacts sur la société<br>• Respect des Droits de l'Homme | G4-DMA<br>G4-SO1 (97% de mise en œuvre effective)<br>UNGC-PR1 |
| **Relations et conditions de travail** | |
| **Enjeux** | **Indicateurs** |
| • Salariés par tranche d'âge, sexe et zone géographique<br>• Préavis avant tout changement opérationnel<br>• Santé et sécurité par région et par genre | G4-LA1<br>G4-LA4<br>G4-LA6<br>G4-LA11, G4-LA12, G4-LA13, G4-LA14 |

| | |
|---|---|
| • Education, équité et évaluation des pratiques des fournisseurs | |

Tableau 2 : Synthèse des bonnes pratiques de Menegalli

| **Environnement** | |
|---|---|
| **Enjeux** | **Objectifs** |
| • Impacts des produits sur le milieu naturel.<br>• Approvisionnement responsable<br>• Utilisations des ressources<br>• Flux de livraisons.<br>• Récupération des déchets et recyclage. | 1 ; 2 ; 3 ; 4 ; 6 ; 8 ; 10 ; 11 ; 12 |
| **Questions relatives aux consommateurs** | |
| **Enjeux** | **Objectifs** |
| • Formation<br>• Communication des informations adaptée.<br>• Récupération et tri des déchets<br>• Mise en valeur de la profession des utilisateurs finaux. | 4 ; 6 ; 8 ; 9 ; 10. |
| **Droits de l'homme** | |
| **Enjeux** | **Objectifs** |
| • Achat responsable<br>• Recherches pour reconnaître les risques<br>• Amélioration des conditions actuelles. | 2 |
| **Gouvernance** | |
| **Enjeux** | **Objectifs** |
| • Intégration de la RSE | |
| **Loyauté des pratiques** | |
| **Enjeux** | **Objectifs** |
| • Respect des lois en vigueur<br>• Pas de placement risqués | 16 |
| **Communauté et développement local** | |
| **Enjeux** | **Objectifs** |
| • Promotion de la responsabilité sociétale<br>• Formation<br>• Anticipation des risques | 7 ; 13 |
| **Relations et conditions de travail** | |
| **Enjeux** | **Objectifs** |
| • Esprit d'entreprise durable<br>• Formation | 5 ; 13 ; 15 |

## 4.2 Méthodes de promotion utilisées

Les entreprises analysées ont des moyens de promotions de leurs bonnes pratiques différents. En effet, Givaudan publie annuellement un rapport GRI uniquement en anglais, complet et complexe, destiné en particulier aux professionnels. Tandis que le rapport de développement durable de Menegalli tient sur deux pages et est accessible à l'ensemble de ses parties prenantes.

En revanche, les deux entreprise ont pour but sensibiliser leurs employés à leurs valeurs. Ceci se fait aussi bien pour Givaudan que pour Menegalli, à travers la formation et la communication d'informations.

Par ailleurs, Givaudan cherche aussi à promouvoir l'utilisation de bonnes pratiques auprès de ses actionnaires, en leurs présentant les projets durables en cours, ainsi qu'en les faisant participer aux prises de décisions.

La promotion de la RSE auprès des clients se fait notamment durant les échanges commerciaux, mais aussi avec de la documentation sur les préoccupations sociétales des entreprises. Ainsi, l'intégration des bonnes pratiques permet de rassurer les clients sur la durabilité des produits et promeut la qualité des services de l'entreprise.

Pour Menegalli et Givaudan, la mise en avant de la vision éthique auprès des fournisseurs se fait en les évaluant dans le but de savoir si ils suivent un code de conduite ou si ils sont certifiés. Ainsi les entreprises cherchent à collaborer avec des fournisseurs qui suivent leurs valeurs. Bien qu'aucune des entreprises n'a 100% de ses fournisseurs certifiés. Toutefois en vue de sa taille, Givaudan à un pouvoir et un impact plus important auprès de ses fournisseurs ce qui lui permet de mettre en place des actions pour améliorer les conditions de production et d'encourager leurs partenaire à intégrer le Sedex.

Enfin, de part sa nature discrète Givaudan n'élabore pas beaucoup de messages pour les communautés locales. Malgré cela, la communication avec cette parties prenante existe. Par exemple lors de journées portes-ouvertes de l'entreprises ou chacun à le possibilité d'exprimer ses requêtes. Par contre Menegalli cherche à promouvoir ses activités et celles des leurs partenaires. Notamment avec des articles de presses ou encore en participant à des séminaires.

Tableau 3 : Givaudan et la communication en fonction des publics cibles

| PP Internes | Canaux | Objectifs |
|---|---|---|
| Collaborateurs | • Intranet<br>• Newsletter<br>• Enquêtes<br>• Formation | • Sensibiliser à la durabilité<br>• Acquérir standards<br>• Responsabiliser |
| Actionnaires | • Assemblée générale annuelle<br>• 2 conférences annuelles dédiés aux investisseurs<br>• Rapports annuels | • Présenter les projets<br>• Prendre des décisions<br>• Evaluer les risques |
| **PP Externes** | **Canaux** | **Objectifs** |
| Clients | • Documentation<br>• Echanges commerciaux<br>• Rapport GRI | • Appliquer standards éthiques<br>•<br>• Promouvoir l'entreprise<br>•<br>• Santé et sécurité |
| Fournisseurs | • Vendor expectation document<br>• Evaluations<br>• Echanges commerciaux | • Evaluer<br>• Améliorer conditions<br>• Encourager participation au Sedex |
| Riverains des sites | • Echanges personnels<br>• Portes ouvertes | • Dialoguer<br>• Recevoir commentaires<br>• Analyser situations |
| Pouvoirs publics | • Réunions | • Evoquer problématiques<br>• Intégrer demandes<br>• Intégrer normes |

Tableau 4 : Menegalli et la communication en fonction des publics cibles

| PP Internes | Canaux | Objectifs |
|---|---|---|
| Collaborateurs | • Les séances quotidiennes<br>• La demie journée RSE annuelle<br>• Les Formations | • Sensibiliser<br>• Unir<br>• Développer |
| **PP Externes** | **Canaux** | **Objectifs** |
| Clients | • Le site internet (Charte,…)<br>• 5 newsletter en 2014<br>• Echanges commerciaux<br>• Documentation papier | • Informer<br>• Rassurer<br>• Promouvoir l'entreprise |
| Utilisateurs | • Formation<br>• Documentation<br>• Echanges personnels<br>• Enquête de satisfaction | • Sensibiliser<br>• Favoriser l'usage approprié<br>• Fidéliser |
| Fournisseurs | • Sondages<br>• Echanges commerciaux | • Calculer le nombre de fournisseurs certifiés<br>• Augmenter leur nombre. |
| Communautés locale | • Site internet<br>• Articles de presse<br>• Télévision<br>• Livre<br>• Séminaires | • Informer sur les actions<br>• Sensibiliser<br>• Mettre en avant le métier de concierge |

# 5. Recommandations

Les recommandations suivantes ont été élaborées grâce à l'ensemble de l'étude et aussi en analysant les SWOT des entreprises (voir annexes 6 et 7)

Ce travail permet de constater qu'il existe de nombreuses similitudes dans les bonnes pratiques des entreprises qu'elles soit petites ou grandes. Cependant les moyens de promouvoir la RSE ne sont pas les mêmes. En effet, la complexité de l'index GRI n'est pas adaptée aux PME, qui utilisent alors des moyens improvisés, mais fonctionnelles, pour mettre en avant leurs objectifs et leurs actions.

De plus, au travers des entretiens, j'ai pu me rendre compte que la norme ISO 2600 et les sept questions centrales ne sont pas prises en compte par les entreprises dans leurs démarches.

Mes recommandations concernant le marché romand des entreprises prenant compte la responsabilité sociétale sont les suivantes :

- Simplifier les outils de communication sur l'intégration du développement durable
- Mettre en place une plateforme permettant de se procurer facilement les informations sur les entreprises responsables que celle-ci souhaite communiquer.
- Normaliser les critères d'évaluation pour pouvoir comparer les entreprises entres elles.

Le tableau suivant donnes les recommandations spécifiques aux entreprises.

Tableau 5 : Tableau de recommandation

| **Givaudan** | |
|---|---|
| **Domaine d'action** | **Recommandations** |
| Accessibilité des supports de promotion de la RSE. | Traduire le GRI en plusieurs langues<br><br>Vulgariser les informations du rapport pour être facilement compris |
| Equités des genres | Augmenter le nombre de femmes dans les postes d'encadrement et dans le Conseil d'administration. |
| Approvisionnement responsable | Poursuivre les actions mises en œuvres. |
| Recrutement | Communiqué sur l'éthiques et la responsabilité de l'entreprise, pour attirer les nouveaux tallents. |
| **Menegalli** | |
| **Domaines d'action** | **Recommandations** |
| Approvisionnement responsable | Poursuivre les actions mises en oeuvres |
| Certification | Investir dans un Audit pour certifier l'intégration de la RSE |
| Communication des objectifs | Suivre un index reconnu (GRI) |

# 6. Conclusion

Notre analyse comparative de deux sociétés romandes nous permet de constater l'importance prise par les problématiques de durabilité et de responsabilité sociétale dans la gestion d'entreprise. Les exigences des règlements et normes nationales et internationales, la pression des clients et même certains accidents industriels sur leurs sites, ont obligé ces deux entreprises à incorporer pleinement ces problématiques dans leurs pratiques de management. Elles ont du aussi adopter des stratégies de communication pour mettre en avant leurs efforts dans ce domaine.

Les deux sociétés possèdent un modèle de management compatible avec la responsabilité sociétale et coïncident dans leur volonté de montrer un engagement croissant avec la durabilité. Toutefois, il est évident que la taille et le volume d'affaires de chacune garde une corrélation avec les méthodes de diffusion de leurs bonnes pratiques.

À l'interne, on peut observer que Menegalli met en valeur son identité corporative suisse et ses messages soulignent la participation des partenaires locaux comme une attitude de gestion durable. Lors de ses demi-journées annuelles RSE elle cherche à susciter un dialogue avec le personnel. En revanche, par sa dimension et par sa présence internationale, Givaudan a mis en œuvre à échelle mondiale une politique de communication, formation, sensibilisation et information de son personnel, dans tous ses sites et dans toutes les langues de travail. De plus, le contenu des messages intègre aussi des thématiques de droits de l'homme, lutte contre la corruption et des principes éthiques.

À l'externe, les supports ou matériels promotionnels sont différents, en fonction de leur public cible. Bien que les deux entreprises possèdent des pages Internet, celle de Givaudan est beaucoup plus complexe et interactive. Menegalli a publié des brochures avec une approche empathique au secteur de la conciergerie, tandis que Givaudan multiplie les formats de brochures destinés à des décideurs, entrepreneurs et investisseurs, ayant recours aussi à des communiqués de presse et des "fact sheets" avec des informations financières et techniques.

Les questionnaires et les interviews m'ont permit de faire ressortir des aspects importants de la problématique. Tout d'abord, aucune des personnes rencontrées ne connaissait la norme ISO 26000, bien que dans leurs modèles de management les principes de cette norme étaient déjà intégrés. Ensuite, malgré la déclaration de politique inclusive, les femmes ne sont pas représentées dans les postes d'encadrement. Finalement, il semble nécessaire de mettre en place un système permettant de simplifier la promotion de bonnes pratiques pour que les rapports de développement durable ne soient pas réservés seulement aux grandes multinationales.

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# Annexe 1 Charte Menegalli SA

**CHARTE DE DEVELOPPEMENT DURABLE**

Menegalli SA est une société familiale active en Suisse romande depuis 1980 dans le domaine de la distribution de matériel de conciergerie. Son assortiment se compose de détergents d'entretien, d'accessoires et de machines de nettoyage ainsi que de consommables pour l'éclairage. Elle travaille principalement pour les régies immobilières.

Notre entreprise a toujours privilégié un comportement éthique et responsable à tous les niveaux : assortiment, distribution, politique de prix, administration et formation. Conçue avec l'ensemble du personnel, cette charte vise à communiquer et à améliorer nos engagements prioritaires au sens du développement durable.

**ASSORTIMENT**

Par le choix de nos fournisseurs (basés principalement en Suisse) et de nos produits, nous cherchons à minimiser les impacts écologiques et sociaux lors de leur fabrication, de leur utilisation et de leur élimination. Ainsi, nous faisons fabriquer en Suisse, selon nos recettes, des produits de nettoyage biologiquement bien dégradables.

Dans le but de favoriser une connaissance approfondie des produits et de permettre des mesures d'amélioration ciblées de notre assortiment, nous cherchons à établir des relations de confiance et à long terme avec un nombre limité de fournisseurs.

**PREVENTION ET GESTION DES DECHETS**

Nous réduisons au maximum les impacts de la gestion des déchets internes à l'entreprise et de ceux générés chez nos clients. Nous prenons notamment les mesures suivantes :

- réduction des emballages et tri rigoureux de nos déchets,
- mesures pour favoriser, en général, une longue durée de vie des équipements et des machines,
- prise en compte de la recyclabilité des matériaux dans le choix de l'assortiment,
- offre de reprise de certains déchets spéciaux de nos clients.

**LOGIQUE DE DISTRIBUTION**

Nous réduisons au maximum les émissions dues à la distribution de nos produits en optimisant notre service de livraison par régions géographiques.

Nous prenons les mesures de prévention nécessaires contre les accidents dus à des incendies, inondations ou erreurs de manipulation touchant notre stock de produits.

**INFORMATION ET FORMATION**

Conscients de compter une part importante de concierges non professionnels parmi notre clientèle, nous nous engageons à renseigner et former nos clients et notre personnel à un usage approprié de nos produits.

L'information respecte non seulement les obligations légales (risques et précautions d'emploi), mais fournit des données supplémentaires utiles (par ex. mode d'emploi, informations environnementales, page internet « trucs et astuces », …).

Par ailleurs, nous proposons une formation aux méthodes de nettoyage rationnelles, conformes aux principes de sécurité au travail et respectueuses de l'environnement.

Lausanne, le 5 mai 2008 Orlando Menegalli Sandro Menegalli

# Annexe 2 Rapport RSE Menegalli SA

## RAPPORT DE RESPONSABILITÉ SOCIÉTALE (RSE)

MENEGALLI SA

### CONTEXTE

La RSE – Responsabilité Sociétale d'Entreprise (RSE) est la démarche qui consiste à rechercher une performance économique tout en intégrant des contingences environnementales et sociales. Les dirigeants de Menegalli SA ont inscrit les principes de la RSE au cœur de leur stratégie d'entreprise qui se concrétise sous la forme de **5 enjeux et 13 engagements** pris à moyen terme et décrits au verso de ce document.

### PRÉSENTATION DE LA SOCIÉTÉ

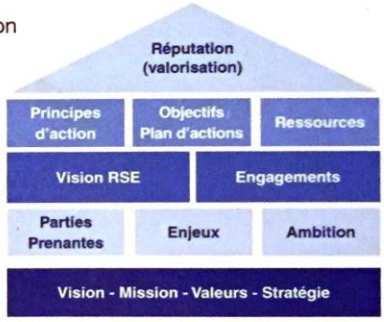
Menegalli SA est une société familiale active en Suisse romande depuis 1980 dans le domaine de la distribution de matériel de conciergerie. Son assortiment se compose de détergents d'entretien, d'accessoires et de machines de nettoyage ainsi que de consommables pour l'éclairage. Elle travaille principalement pour les régies immobilières.

### VISION

***"Devenir la référence en Suisse-Romande pour la distribution de matériel de conciergerie des immeubles d'habitation. Etre reconnu par nos clients, nos employés et nos fournisseurs comme partenaire responsable".***

### MÉTHODOLOGIE

Ce projet s'est inscrit dans une démarche cohérente par rapport à l'industrie dans laquelle Menegalli SA est active. Elle tient compte, dans l'élaboration de sa stratégie RSE, des moyens à disposition dont elle dispose pour la mise en œuvre de mesures destinées à améliorer la durabilité de l'entreprise.




Une approche de type "brique par brique" a permis de redéfinir et de poser les fondements de la stratégie, de la vision et de l'ambition de la société basées elles-mêmes sur un ensemble de valeurs profondément inscrites historiquement.
Sur la base des enjeux prioritaires, il a été défini une série d'engagements traduits en objectifs qui, mis ensemble, constitue la feuille de route RSE de l'entreprise à moyen terme.

### HISTORIQUE DE LA RSE CHEZ MENEGALLI SA

- 2001-2005: reformulation des recettes de fabrication afin d'obtenir des détergents certifiés facilement biodégradables (critères OCDE)
- 2006: audit sur la fabrication, le stockage et le transport de produits chimiques Externalisation de la production en Suisse-alémanique
- Réalisation en 2008 d'une charte Développement Durable dégageant 4 priorités (assortiment, prévention des déchets, logique de distribution, information et formation)
- Evolution du Business Model avec l'introduction des Eco-forfaits (contrats-cadre)
- Dès 2008 formations individuelles des utilisateurs (env. 800/an) et optimisation des tournées grâce aux contrats-cadre
- 2013-2017 : mise en œuvre de 5 enjeux et 13 engagements de Responsabilité Sociétale et monitoring en ligne sur le site www.menegalli.ch.

MENEGALLI SA - RAPPORT DE RESPONSABILITE SOCIETALE - 2013

## STRATÉGIE DE RESPONSABILITÉ SOCIÉTALE (RSE) 2013 - 2017

MENEGALLI SA

| | ENJEUX | ENGAGEMENTS | | OBJECTIFS A 3-5 ANS |
|---|---|---|---|---|
| 1 | ASSORTIMENT | Offrir des détergents facilement biodégradables et fabriqués en Suisse | 1 | 95% des références proposées sont des détergents certifiés facilement biodégradable et qui sont fabriqués en Suisse |
| | | Appliquer les principes fondamentaux d'achats responsables | 2 | Au min. 90% de nos fournisseurs évalués d'ici à fin 2014 (y.c. questions sur la traçabilité des produits) et 50% auront signé le code de conduite d'ici à 2016 |
| | | | 3 | En permanence, minimum de 90% du total des achats réalisés en Suisse |
| 2 | USAGE RESPONSABLE DES PRODUITS | Connaître la traçabilité des produits chez nos clients | 4 | Suivre le traçabilité de 100% des produits auprès de nos clients et gestion pro-active de 10% des immeubles (commande faite avec concierge sur site) |
| | | Former les utilisateurs à un usage efficient de nos produits | 5 | Avoir une augmentation du nombre de formations individuelles et en groupe de 5% par année |
| | | | 6 | Pour les détergents et les consommables électriques, avoir une croissance de la consommation nulle par immeuble ou logement |
| | | Informer sur les bonnes pratiques responsables | 7 | Publier sur notre site internet au minimum 3 articles par année sur l'usage responsable des produits |
| 3 | DÉCHETS | Réduire les emballages en favorisant des produits prêts à l'emploi | 8 | Réduire la part des emballages chez l'utilisateur final. Traiter ces emballages dans notre entreprise avec le tri-sélectif et la valorisation des déchets lorsque cela est possible |
| | | Encourager la récupération | 9 | Récupération des déchets recyclables chez les clients: reprendre gratuitement à notre magasin ou chez le client, lors des livraisons, les détergents et consommables électriques périmés. Augmenter le volume de récupération de ces déchets de 10%/an |
| | | Réutiliser: assurer un service de réparation et des pièces détachées | 10 | Accroître la durée de vie moyenne des aspirateurs à travers la maintenance et les réparations. Offrir un système de réparation et garantir des pièces de rechange sur 10 ans |
| 4 | TRANSPORTS | Limiter l'impact de l'ensemble des transports générés par notre entreprise | 11 | Aval: réduire le nombre de nos livraisons annuelles par immeuble de 5% par année |
| | | | 12 | Amont: toutes autres choses étant égales, diminuer de 5% par année les livraisons de nos fournisseurs |
| 5 | EMPLOYEUR RESPONSABLE, ENTREPRISE DURABLE | Former des apprentis | 13 | Avoir au minimum 10% d'apprentis/EPT |
| | | Renforcer l'employabilité de nos employés | 14 | Annuellement, les employés suivent au minimum une formation interne ou externe |
| | | Garantir le dialogue avec les employés | 15 | Annuellement les employés participent à une évaluation<br>Ils participent activement à la démarche RSE |
| | | Assurer la pérennité financière de la société | 16 | 0% de placements à risque et 100% des réserves de la société dévolues à son développement |

# Annexe 3 : Suivi Projet RSE Menegalli SA

Démarche RSE de MENEGALLI SA

Menegalli SA a initié une démarche RSE (Responsabilité Sociétale d'Entreprise). Aidée par la société de conseil PME-Durable, les 5 enjeux suivants ont été identifiés et 16 engagements ont été pris et seront mis en oeuvre d'ici à fin 2017:

**I/ ASSORTIMENT**

**II/ USAGE RESPONSABLE DES PRODUITS**

**III/ DECHETS**

**IV/ TRANSPORTS**

**V/ EMPLOYEUR RESPONSABLE, ENTREPRISE DURABLE**

La progression de chaque objectif sera mis à jour et pourra être ainsi suivie en temps réel.

## I/ ASSORTIMENT

**- Offrir des détergents facilement biodégradables et fabriqués en Suisse**

*Objectif 1: Fin 2013*

*95% des références proposées sont des détergents certifiés facilement biodégradables et qui sont fabriquées en Suisse.*

[Objectif atteint à 93% pour 2012 et 2013.]

**- Appliquer les principes fondamentaux d'achats responsables**

*Objectif 2: Fin 2014*

Au min. 90% de nos fournisseurs évalués d'ici à fin 2014 (y.c. questions sur la traçabilité des produits) et 50% ont signé le code de conduite d'ici 2016

[Préparatifs 1er semestre 2015]

*Objectif 3: Fin 2013*

Minimum 90% du total des achats réalisés en Suisse

[Objectif atteint.]

## II/ USAGE RESPONSABLE DES PRODUITS

- **Connaître la traçabilité des produits chez nos clients**

*Objectif 4: Fin 2014*

Suivre la traçabilité de 100% des produits auprès de nos clients et gestion pro-active de 10% des immeubles . (commande préparée avec le concierge sur site)

[Objectif atteint.]

**- Former les utilisateurs à un usage efficient de nos produits**

*Objectif 5: Fin 2014*

Avoir une augmentation du nombre de formations individuelles et en groupe de 5% p.a

[Objectif pas atteint en 2014. Préparatifs pour 2015 en cours]

*Objectif 6: Fin 2017*

Pour les détergents et les consommables électriques, avoir une croissance nulle par immeuble ou logement

[Préparatifs 1er semestre 2015; Echantillonnage 500 immeubles]

**- Informer sur les bonnes pratiques responsable**

*Objectif 7: Fin 2013*

Publier sur notre site internet au minimum 3 articles par année sur l'usage responsable des produits

[Objectif atteint.]

## III/ DECHETS

**- Réduire les emballages en favorisant des produits prêts à l'emploi**

*Objectif 8: Fin 2014*

Réduire la part des emballages chez l'utilisateur final. Traiter ces emballages dans notre entreprise avec le tri-sélectif et la valorisation des déchets lorsque cela est possible.

[Groupe de travail en cours. Mesures présentées en janvier 2015]

**- Encourager la récupération**

*Objectif 9: Mars 2014*

Récupération des déchêts recyclables chez les clients : reprendre gratuitement à notre magasin ou chez le client lors des livraisons les détergents et consommables électriques périmés. Augmenter le volume de ces déchets de 10%/an

[Objectif atteint.]

**- Réutiliser : Assurer un service de réparation et des pièces détachées**

*Objectif 10: Juin 2014*

Accroître la durée de vie moyenne des aspirateurs à travers la maintenance et les réparations.Offrir un système de réparation et garantir des pièces de rechange sur 10 ans

[Objectif atteint.]

## IV/ TRANSPORT

**- Limiter l'impact de l'ensemble des transports générés par notre entreprise**

*Objectif 11: Fin 2014*

Aval: toutes autres choses étant égales, réduire le nombre de nos livraisons annuelles par immeuble de 5% p.a.

[Objectif non atteint en 2013 - Facteur météo.]

*Objectif 12: Fin 2014*

Amont: toutes autres choses étant égales, diminuer de 5% p.a. les livraisons de nos fournisseurs

[Objectif atteint.]

## V/ EMPLOYEUR RESPONSABLE, ENTREPRISE DURABLE

**- Former des apprentis**

*Objectif 13: De suite*

Avoir au minimum 10% apprentis/EPT

[2014: 1 apprenti / 10 EPT]

**- Renforcer l'employabilité de nos employés**

*Objectif 14: De suite*

Annuellement, les employés suivent au minimum une formation interne ou externe

[Objectif atteint.]

- **Garantir le dialogue avec les employés**

*Objectif 15: De suite*

Annuellement les employés participent à une évaluation.

Ils participent activement à la démarche RSE

[Objectif atteint.]

**- Assurer la pérennité financière de la société**

*Objectif 16: Début 2014*

0% de placements à risque et 100% des réserves de la société dévolue à son développement

[Objectif atteint.]

# Annexe 4 : Développement durable en 2013 - Givaudan

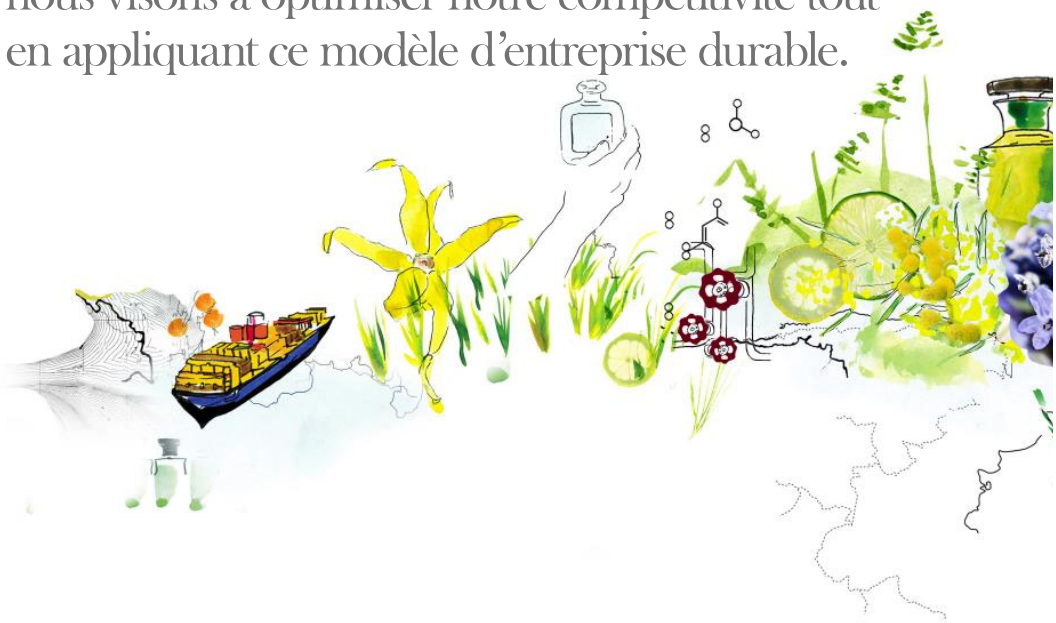
Givaudan

ENGAGING
THE
SENSES

Développement Durable en 2013

# Notre modèle d'entreprise durable

Givaudan a de nombreux objectifs et entend répondre aux besoins des clients tout en garantissant son succès commercial. Nous cherchons donc à développer une activité qui protège l'environnement, l'extraction et le renouvellement des matières premières, utilise les matériaux et l'énergie de manière efficace, crée un environnement sûr pour nos collaborateurs et améliore les conditions sociales et économiques des communautés dans lesquelles nous opérons. En créant des produits novateurs qui associent performance et développement durable, nous visons à optimiser notre compétitivité tout en appliquant ce modèle d'entreprise durable.



### Des questions complexes, des réponses passionnantes

Créer des produits d'utilisation quotidienne n'empêche pas d'élaborer des stratégies à long terme. Givaudan s'est fixé l'objectif ambitieux de créer de la valeur au profit de ses clients, de ses fournisseurs et des autres parties prenantes clés à très long terme. Pour cela, elle doit adopter une approche consciencieuse contribuant notamment à la protection de la planète. Compte tenu de l'ouverture des économies mondiales, nous voulons séduire un nombre croissant de consommateurs, en particulier sur les marchés émergents.

### Créer plus avec moins

Cet objectif soulève des questions intéressantes : comment pouvons-nous fabriquer plus de produits en utilisant moins d'énergie et de ressources naturelles, alors que nous partageons la même planète ? Les ingrédients naturels sont-ils toujours meilleurs ? Compte tenu de la complexité croissante des chaînes d'approvisionnement, comment pouvons-nous aider les clients et les consommateurs à faire des choix plus durables ?

### Nouer des partenariats pour avancer

Il est difficile de répondre simplement à ces questions. Nous nous attaquons de front aux problèmes. Nous sommes conscients que nos activités de production représentent une partie modeste, quoique importante, de notre impact total. Nous devons donc prendre en considération les effets de nos activités dans l'ensemble de la chaîne d'approvisionnement et collaborer avec les parties prenantes de tous les secteurs. Principal créateur de parfums et d'arômes au monde, avec plus de 6000 clients et 2000 fournisseurs de matières premières ainsi qu'une présence sur 82 sites, nous avons le pouvoir de changer les choses.

### Nous faisons des progrès

Nous commençons à comprendre et à évaluer l'impact de nos produits, de leur origine aux consommateurs. De plus, en collaboration avec les clients et les fournisseurs, nous nous employons à créer des produits plus efficaces et plus sains, ainsi que des biens issus de ressources naturelles durables. Grâce à ces partenariats, nous déterminons les impacts les plus significatifs, permettant à tous les acteurs du secteur d'exercer leurs activités de manière plus durable.

# Etre à l'écoute des tendances. Façonner l'avenir.

**Le rapport sur le Développement Durable 2013 de Givaudan met l'accent sur deux de nos principaux thèmes de développement durable : l'approvisionnement responsable et l'innovation durable. Nous évaluons les tendances émergentes et rédigeons des études de cas et un exposé décrivant notre comportement proactif dans ces deux domaines.**

**Approvisionnement responsable**

## Agir de manière responsable, du terrain à la marque

**De nos plus grands clients à nos plus petits fournisseurs, nous nous efforçons de promouvoir les meilleures pratiques. Il est essentiel de créer de la valeur pour toutes les parties de la chaîne d'approvisionnement. Une agriculture durable, des salaires justes, des opportunités créatives et des communautés stables : notre engagement promeut un commerce plus transparent et plus juste partout dans le monde.**

**Innovation durable**

## Relever les défis, créer des opportunités

**La passion pour l'innovation est partout présente chez Givaudan : dans les formules chimiques, les processus technologiques, les outils et tendances que nous créons, et dans notre capacité à réorienter le débat sur le développement durable. L'innovation ouvre de nouveaux horizons palpitants, créant des opportunités pour notre Société et nos clients.**

Les pages suivantes donnent un aperçu de la façon dont nous abordons les défis de l'industrie ainsi que la création de valeur, à travers des partenariats, pour Givaudan et ses parties prenantes.

Approvisionnement responsable

# Collaboration avec une nouvelle coopérative en Haïti

**Haïti est connue pour son vétiver, une huile essentielle emblématique utilisée en parfumerie. En 2012, Givaudan a initié une nouvelle initiative d'approvisionnement éthique dans le cadre de laquelle les producteurs de racines de vétiver s'engagent à respecter de stricts critères environnementaux. Le vétiver cultivé est biologique et bénéficie de la certification ESR d'Ecocert.**

Grâce à ce partenariat avec cette nouvelle coopérative, Givaudan peut sécuriser son approvisionnement en vétiver et rehausser sa qualité, résultat du perfectionnement des pratiques agricoles. En opérant dans une zone géographique donnée, nous pouvons également garantir la traçabilité.

Givaudan, à son tour, apporte son aide à la communauté locale. Le fonds de développement de la coopérative des producteurs de vétiver a permis de développer l'infrastructure de transport locale, offrant aux résidents un meilleur accès aux écoles, aux commerces et aux soins. Ce cercle vertueux profite aussi bien à Givaudan qu'aux communautés locales.

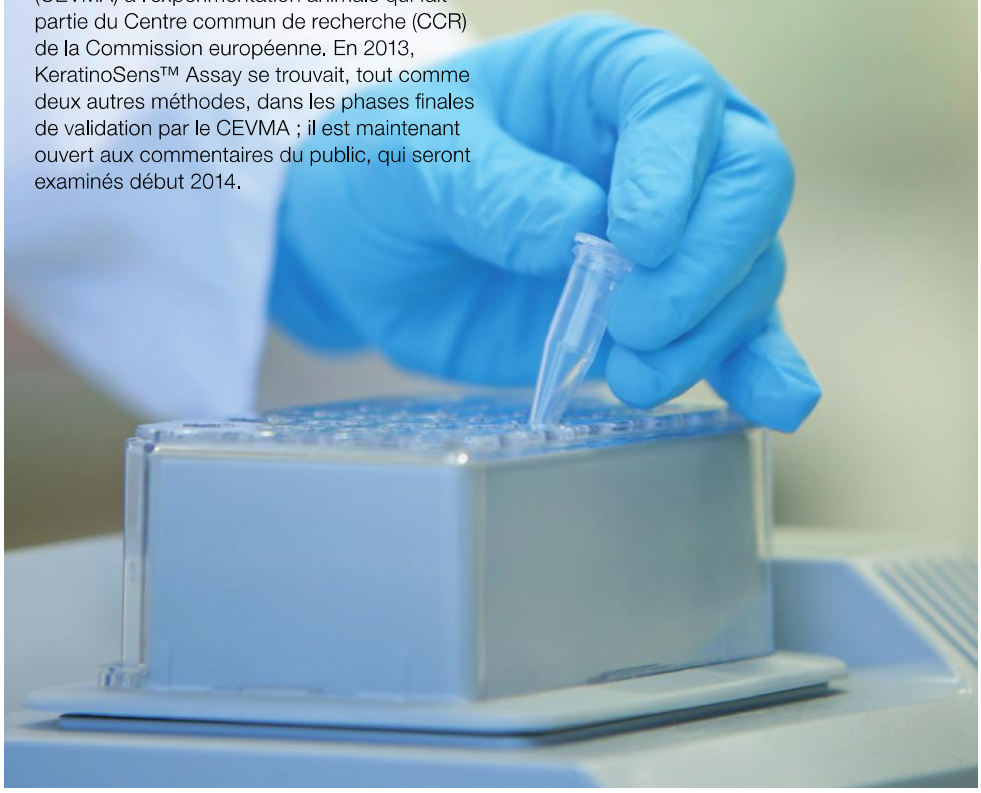
Innovation durable

# Une méthode alternative universelle à l'expérimentation animale

**Depuis presque dix ans, la division Parfums de Givaudan étudie les méthodes alternatives à l'expérimentation animale. Le fruit de cette recherche est KeratinoSens™ Assay, que Givaudan a mis à la disposition de tous en supprimant la protection des brevets.**

En 2011, Givaudan a publié les résultats de ses recherches sur KeratinoSens™ Assay. Ces résultats ont été soumis au Centre européen de validation des méthodes alternatives (CEVMA) à l'expérimentation animale qui fait partie du Centre commun de recherche (CCR) de la Commission européenne. En 2013, KeratinoSens™ Assay se trouvait, tout comme deux autres méthodes, dans les phases finales de validation par le CEVMA ; il est maintenant ouvert aux commentaires du public, qui seront examinés début 2014.

Le CEVMA s'emploie à mettre en place une Stratégie d'analyses intégrées (Integrated Testing Strategy, ITS) pour les tests de sensibilisation de la peau. L'objectif est de combiner les trois approches en une méthode alternative standard qui remplacera l'expérimentation animale à des fins de réglementation. Elle s'inscrit dans le cadre du 7e amendement de la Directive Cosmétiques de l'UE, qui interdit l'expérimentation animale pour les produits cosmétiques.



Innovation durable

# Des thés instantanés encore plus sains

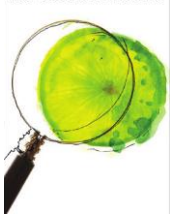
**En Amérique du Nord, les thés instantanés (Ready-To-Drink, RTD) sont de plus en plus populaires, et Givaudan s'emploie à renforcer le potentiel du thé pour qu'il fasse partie intégrante d'un mode de vie plus sain.**

Lancé en 2013, le programme RTD Tea Review de TasteEssentials™ Tea offre aux clients six domaines de développement, y compris TasteSolutions™ pour les thés à teneur réduite en calories. Nos clients peuvent ainsi mettre au point des produits répondant aux différents besoins des consommateurs : des thés édulcorés naturellement, à teneur pauvre, moyenne ou nulle en calories.

Nos outils TasteSolutions™ offrent une perception accrue du goût sucré et une délicieuse expérience gustative sans les sensations négatives généralement associées aux édulcorants artificiels de grande intensité ou aux édulcorants naturels dérivés de la stévia.

# Notre performance

**Notre stratégie de développement durable est basée sur des indicateurs clés de performance mesurables et quantifiables, qui nous permettent d'évaluer annuellement notre progrès.**



## Approvisionnement

Notre Vision – Nous achetons nos matières premières dans le plus grand respect de l'environnement en soutenant le développement et le bien-être des communautés et en préservant l'utilisation efficace de ressources précieuses.

| Nos objectifs annoncés | Ce que nous avons accompli |
|---|---|
| • Envoi de nos exigences en matière de responsabilité sociale à tous les fournisseurs | • Révision du document « global vendor expectations » relatif aux exigences envers nos fournisseurs afin de refléter l'adhésion au Pacte mondial de l'ONU et d'inclure la mention sur les normes éthiques et sociales concernant les droits de l'homme, les conditions de travail et la lutte contre la corruption |
| • Audit de 200 de nos 400 principaux fournisseurs d'ici 2015; intégration de 200 de nos 400 fournisseurs principaux au programme Sedex d'ici 2015 | • 100 fournisseurs ont été audités et 248 fournisseurs ont rejoint le programme Sedex |
| • Identification et développement de nouvelles initiatives d'approvisionnement éthique | • Partenariat agricole avec GaiaOne et Kebun Rimau SDN BHD pour la création d'une plantation durable de patchouli en Malaisie |
| • Elaboration de projets de certification par des tiers pour les matières premières | • Apport d'un soutien permanent à une coopérative de trois villages et à un distillateur pour produire et distiller le vétiver certifié ESR en Haïti |
| • Construction de 14 écoles à Madagascar d'ici à 2014 | • Construction de 12 écoles à Madagascar depuis le début de notre programme |
| | **Autres réalisations clés** |
| | • Evolution du partenariat avec AIM-PROGRESS, de membre en 2012 à animateur d'un groupe de travail en 2013 et à membre du Conseil de Direction à partir de janvier 2014 |
| | • Approvisionnement durable et certifié d'huile de palmiste et de leurs dérivés |
| | • Création de l'équipe Origination, dédiée à l'approvisionnement à la source |

# Employés

Notre Vision – Nous attirons, développons et retenons les talents passionnés et fiers du travail qu'ils font au sein de notre Société et qui sont à même de contribuer à une société durable.

| Nos objectifs annoncés | Ce que nous avons accompli |
|---|---|
| • Mise en œuvre du programme comportemental de sécurité 'Zero is Possible' | • Déploiement de SafeStart™ sur deux sites supplémentaires dans le cadre du programme 'Zero is Possible', formation maintenant réalisée sur 37 sites |
| • Mise en place de Green Teams sur 100 % des sites | • Assistance et intégration accrues pour les Green Teams |
| • Taux de fréquence des accidents avec arrêt de travail en dessous de 0,1 d'ici à 2020 | • Réduction de 57 % du taux de fréquence des accidents avec arrêt de travail par rapport à 2009 |
| • Accroissement de la représentation des femmes dans nos instances dirigeantes | • La représentation féminine dans nos instances dirigeantes est passée à 17.9 % en 2013, ce qui représente une amélioration par rapport à l'année précédente. |
| • Etablissement de partenariats avec des organismes à but non lucratif et collaboration sur des thèmes caritatifs : cécité, nutrition familiale et soutien des communautés locales | • Appui indéfectible aux engagements caritatifs |

# Innovation et développement

Notre Vision – Givaudan est leader dans la création d'arômes et de parfums uniques, conçus et développés en conformité avec les principes de développement durable afin de satisfaire les besoins d'aujourd'hui et demain.

| Nos objectifs annoncés | Ce que nous avons accompli |
|---|---|
| • Conformité de la division Parfums avec les exigences européennes d'enregistrement REACH, à mesure de leur entrée en vigueur en 2010, 2013 et 2018 | • Conformité de la division Parfums avec REACH et exécution réussie des enregistrements requis |
| • Objectif d'augmentation de chiffre d'affaires de CHF 100 millions du programme Santé et bien-être de la division Arômes ; croissance progressive de 2009 à 2013 | • Dépassement de notre objectif d'augmentation de CHF 100 millions du chiffre d'affaires pour les produits de Santé et Bien-être<br>**Autres réalisations clés**<br>• KeratinoSens™ Assay (test in vitro de sensibilisation de la peau) en passe de devenir l'une des normes de l'industrie dans le cadre de la Stratégie d'analyses intégrées |

# Opérations

Notre Vision – L'excellence opérationnelle est au cœur même de notre métier. Il est de notre devoir de produire des arômes et des parfums sans nuire à l'environnement, ni à la santé et au bien-être de nos employés et des communautés dans lesquelles nous opérons.

| Nos objectifs annoncés | Ce que nous avons accompli |
|---|---|
| **Par tonne de produit par rapport aux chiffres 2009 :** | **Par tonne de produit par rapport aux chiffres 2009 :** |
| • Consommation énergétique : réduction de 20 %, par tonne de produit, d'ici à 2020 | • Réduction de 13,4 % de la consommation énergétique |
| • Consommation d'eau : réduction de 15 %, par tonne de produit, d'ici à 2020 (pour les eaux urbaines et souterraines) | • Réduction de 6,4 % de la consommation d'eau (eaux urbaines et souterraines) |
| • Emissions directes et indirectes de $CO_2$ : réduction de 25 %, par tonne de produit, d'ici à 2020 (les émissions indirectes font référence à l'énergie achetée, et non de l'énergie utilisée par des tiers, par exemple nos fournisseurs de matières premières) | • Réduction de 19,9 % de nos émissions directes et indirectes de $CO_2$ |
| • Poids total des déchets mis en décharge et incinérés : réduction de 15 %, par tonne de produit, d'ici à 2020 | • Réduction de 14,4 % du poids total des déchets mis en décharge et incinérés |

# Clients et marchés

Notre Vision – Nous travaillons en partenariat avec nos clients dans le but de s'assurer que nos produits favorisent la santé et le bien-être des personnes ainsi que la préservation de notre planète. Nous encourageons nos partenaires commerciaux à soutenir nos objectifs tout au long du cycle de vie de leurs produits.

| Nos objectifs annoncés | Ce que nous avons accompli |
|---|---|
| • Mise en place d'initiatives communes facilitant la réalisation des objectifs de Givaudan et de ses partenaires en matière de développement durable | • Responsable du groupe de travail – Renforcement des Capacités Fournisseurs – au sein d'AIM-PROGRESS puis nomination comme membre du Conseil de Direction à partir de 2014<br>• Partenariat avec Diptyque sur l'ylang ylang durable<br>• Partenariat avec AkzoNobel sur la réduction de la teneur en sodium<br>**Autres réalisations clés**<br>• Participation au Questionnaire Sedex par tous les sites de Givaudan et réalisation de 9 audits SMETA<br>• Poursuite du parrainage du prix Eco Beauty de l'association Cosmetic Executive Women (CEW) aux Etats-Unis et au Royaume-Uni en vue de promouvoir le développement durable au sein de l'industrie cosmétique<br>• Campagne externe de sensibilisation, dont un discours devant la British Society of Perfumers<br>• Obtention de l'étalon d'or pour l'évaluation EcoVadis<br>• Partenariat avec NRSC pour le développement d'une chaîne d'approvisionnement de dérivés d'huile de palme durables |

# En savoir plus

**Les déclinaisons du rapport sur le Développement durable 2013 de Givaudan.**

Cette année, nous avons rompu avec la tradition et avons créé une suite de documents qui inclut le rapport sur le Développement Durable et un rapport technique sur la Global Reporting Initiative (GRI).

Ce dernier suit la structure GRI 3.1, qui consigne les informations détaillées sur la Société, son analyse d'importance relative, son approche de gestion et les indicateurs de performance. Notre rapport GRI est indépendamment assuré par Ernst & Young.

Pour plus d'information sur nos progrès en 2013 veuillez voir notre rapport sur le Développement Durable

Pour plus d'information sur notre performance en 2013, veuillez voir notre rapport technique GRI

## Contactez-nous

Pour en savoir plus sur les activités de développement durable de Givaudan, veuillez contacter :

global.sustainability@givaudan.com

# Annexe 5 : Rapport GRI 2014 - Givaudan

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# Profile disclosures

This section is intended to provide a high-level view of Givaudan's strategy and governance related to sustainability. It also provides context for other sections of this report.

**In this section:**


**02** Strategy and analysis
**10** Organisational profile
**19** Identified material aspects and boundaries
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# Strategy and analysis

**G4-1:Statement from the most senior decision-maker of the organisation**

## Leadership Q&A 2014

Operating responsibly at all levels of our organisation is an integral part of who we are. This is because our focus is not simply on success and profit, but rather on the sustainable business objectives of our customers and the shared global environment in which we operate. We place an emphasis on making a positive difference at every stage of our value chain by innovating, partnering and embedding the principles of responsibility in the way we work. Givaudan CEO Gilles Andrier, together with Head of Global Human Resources, EHS and Chair of Sustainability Joe Fabbri, discuss how placing sustainability at the heart of our business is key to being a responsible, forward looking organisation.

**In 2014, Givaudan launched a new way of presenting itself to the world with a new brand identity that expresses an increased focus on customers and consumers. What impact has this had on the Company's approach to sustainability?**

Joe Fabbri: Our new way of communicating, both visually and thematically, is all about conveying the impacts and benefits of what we do, across our entire business. These benefits primarily extend to our customers, and their consumers, as we aim to demonstrate the emotional importance of taste and smell in people's lives. We also believe we have strongly differentiated ourselves within the flavour and fragrance industry, with a dynamic, people-focused 'look and feel' and tone of voice. With regards to sustainability, this means communicating the positive differences we seek to make to people and places, while recognising the potential we have to make changes for the broader benefit of our planet and society. A particular emphasis is now placed on responsible sourcing and sustainable innovation; responsible sourcing illustrates our efforts to be good guardians of the natural world, which we draw upon for many of our ingredients. Sustainable innovation enables us to do more with less, to create better products that impact the environment less, and perform more efficiently, which is what our customers ask of us. Via these two pillars we can foster far-reaching benefits that stretch beyond the boundaries of our own business.

**Joe Fabbri mentioned the focus on responsible sourcing and sustainable innovation. What were the most notable areas of development for Givaudan during the year?**

Gilles Andrier: We are proud of several key achievements, notably in the domain of science and technology. Our pioneering bioassay, Keratinosens™, was officially endorsed by the EU Reference Laboratory for Alternatives to Animal Testing (EURL ECVAM) as a standard for skin sensitisation testing. Our acquisition of Soliance, a leader in molecular bioscience for active cosmetic ingredients is an exciting addition to our in-house expertise.

We also showed our commitment to partnering for sustainable progress. For example, in March 2014, Givaudan co-sponsored a major AIM-PROGRESS event on responsible sourcing in conjunction with two of the world's leading FMCGs, Nestlé and Bacardi. In working so closely with AIM-PROGRESS we contribute in setting the agenda on responsible sourcing based on our customers' needs and desires. We emphasise to our suppliers the importance of the principles set down by AIM-PROGRESS' partner organisation, SEDEX (the Supplier Ethical Data Exchange), whose auditing policy is denoted in SMETA (SEDEX Members Ethical Trade Audit), so that suppliers may comply with these guidelines. In 2014, we achieved a total registration of 293 suppliers to SEDEX, exceeding our original target set for 2015. 144 suppliers also undertook SMETA audits. These activities in 2014 show that sourcing was truly the key agenda item for all stakeholders, and our position within AIM-PROGRESS means we are now well positioned to be at the forefront of this dialogue.

**How else did Givaudan deliver a positive difference in 2014?**

Joe: Operationally, we are well on track with meeting our eco-efficiency targets. We are considerably ahead of our waste target, and our energy, water and $CO_2$ targets also show good progress against the 2009 baseline.

| 2009 Baseline[1] | Energy | Water | $CO_2$ | Waste |
|---|---|---|---|---|
| 2020 Target | -20% | -15% | -25% | -15% |
| 2014 Actual | -17.2% | -11.7% | -24.6% | -36.7% |

[1] per tonne of product by 2020

Our efforts were further strengthened by the commendable work of our 80 global Green Teams. These groups of employees have been instrumental in creating local sustainability initiatives that impact our own performance, and that of our customers. In 2014, Green Team activities ranged from social and environmental projects locally, to eco-efficiency initiatives internally. The Leadership Board Green Team Awards recognise the collaborative and diligent nature of these projects, and in December 2014, three awards were presented to employee Green Teams that recognise initiatives from our Commercial and Manufacturing sites and for eco-efficiency projects.

# Strategy and analysis
## Continued

**What progress has been made in terms of social impacts?**

Gilles: In summer 2014, we launched the independent, non-profit Givaudan Foundation, reinforcing our Company's commitment to charitable causes, most notably within the communities where we are present. It enables us to take an integrated, global approach to charitable giving and philanthropic initiatives in areas with a strong connection to our business. The Foundation focuses on three main areas in which Givaudan is already engaged and where the Company's expertise and experience can be leveraged to make a difference: Communities at Source (support of local communities from which Givaudan sources natural ingredients), Blindness and Family Nutrition.

Joe: We want to create a working environment where people can thrive and develop their careers, over the longterm. To do this we engage our employees in open dialogue, and to this end, we have built on our Employee Engagement Survey (EES), undertaken end of 2013. In July 2014, we shared with our employees the three Global Priorities, which were formed out of a comprehensive analysis of the EES, namely: Career, Collaboration, and Inclusiveness. For Career, we are focusing on performance and development and encouraging recognition and reward for performance that goes above and beyond. For Collaboration, we are making it easier for employees to share knowledge and connect with others around the business. For Inclusiveness, we will focus on the diversity of our business in senior positions, and promote Givaudan's common values and ways of working. We will be tracking the progress of our commitments throughout this year and will update our employees on developments in 2015.

**How did Givaudan's partnership approach develop in 2014, and how does this support our sustainability strategy, in terms of making a positive difference?**

Gilles: Partnerships are the foundation of our sustainability strategy: by working in true partnership with our stakeholders and understanding their issues, we have adapted our priorities, recognising that what is critically important to our customers is also critically important to ourselves in order to provide solutions to our customers' challenges. Partner relationships are interwoven with our customers' commercial success as well as our own advances.

Our partnerships within engagement platforms, such as the Natural Resources Stewardship Circle (NRSC), and the Roundtable on Sustainable Palm Oil, and Alliance Francaise for Sustainable Palm Oil enable us to make progress within a global context. Sustainable palm oil both enables environmental protection and respects the needs of local people, and our partnerships are helping to catalyse our goals for achieving a certified supply chain. In 2014, we made progress in this area: in Europe, for example, we achieved 95% of the palm oils, fats and derivatives we source for our Flavour Division to be certified as Mass Balance. We are also now signatories to the Alliance Commitment Charter for 100% sustainable palm oil by 2020, showing our dedication to supporting sustainable initiatives and shaping the debate on greater sourcing responsibility industry-wide.

**In this year's 2014 Sustainability Report, we have made progress from GRI 3.1 to G4: what does this change represent for our stakeholders?**

Joe: Sustainability and transparency are essential to our various stakeholders and this new G4 report is coherent with our transparency standards. The G4 framework allows us to disclose information around issues that are of most importance to Givaudan, in a way that is easy for people to assess and compare. This information is shared in our materiality matrix and verified in an external audit carried out by auditors Ernst & Young LLP, which as an independent third party, assess and validate our findings and attest to our activities on both a global and local level.

We also upgraded our sustainability communications and we are now moving away from a single annual report, downloadable as a PDF, to a more direct mode of communicating via our corporate website. This enables us to refresh and update our sustainability story in a more dynamic way, over the course of each year. We also believe that easier access to our reports and activities will help drive engagement around our sustainable activities among a non-specialist audience.

**Looking ahead to the coming year, what's changing in Givaudan's world? What do you envisage as the big challenges in the flavour and fragrance sector?**

Gilles: It is a given that there is an undercurrent of pressing sustainability issues that our industry, our clients and the world at large, need to address. These include managing resource scarcity across the globe and increasing demands on raw and natural materials. Resource scarcity of materials, fossil fuels and water is also informing the way in which we source and seek innovation. As a company we are developing new and ambitious targets for compaction, transportation, supply chain management and eco-efficiency. Undoubtedly, audiences in both developed and emerging nations are acutely aware of the need to create, purchase and produce products that are more sustainable. We have a part to play in meeting these widespread consumer aspirations.

Profile disclosures Performance Appendix

# Strategy and analysis
## Continued

Joe: Within this context, and recognising the impact of the upcoming revisions to the Millennium Goals agenda, customers wish to understand the 'trade offs' of their choices at every stage of the supply chain. For instance, they are attempting to navigate the various responsible choices open to them and assess how they can positively impact their overall carbon footprint. As yet, there is no common industry standard for measuring the aggregate positive outcome of 'swapping out' the possible choices, and, as such these changes, however deep or beneficial, are currently hard to quantify for customers. These are the kinds of discussions we will be having with our partners, and the broader industrial community, over the coming years. What we do know is that everyone is voicing an immense desire to 'do something tangible'.

**How will these trends and challenges shape Givaudan's approach to sustainability in 2015? What opportunities do you envisage at a local, global level, or with benefits to our customers and their consumers?**

Gilles: 2015 will see us reach the end of our five-year strategy plan, from 2010-2015, which is well on course for a successful completion. Over the course of the year we will also be establishing a new strategic roadmap for the future, and our commitment to putting sustainability at the heart of the business will be formalised in those plans. In particular, the creation of the Givaudan Foundation this past year offers a formal structure with which we can provide greater support to environmental and social projects; we recognise that, in the areas where we operate and source, particularly in remote or rural regions, there is a real need for social and environmental support. I would also like to highlight our commitment to UNGC principles**; Givaudan aligns with these ten principles through our Sustainability programme, and our key commitments are to bring about positive change environmentally, and promote gender diversity.

Joe: Maintaining our industry leadership position with regards to our pioneering Origination programme represents a significant opportunity for us; here we are securing our long-term supply for important raw materials and deepening our relationships socially and economically with local growers and community farming networks. This work has been recognised by our customers and we are increasingly being asked to present our model to the broader supplier community.

** United Nations Global Compact, a framework of ten principles for corporations to assess and improve their sustainability performance.

**Our commitment to UNGC principles**

Our Sustainability Report also acts as our UNGC annual Communication on Progress (COP). This is the fourth year running and this report has been prepared in accordance with the Global Reporting Initiative's G4 'Core' Sustainability Reporting Guidelines. Our report has been independently assured by Ernst & Young LLP.

We would like to express our continued strong support for the UNGC. We will continue working to make the UNGC and its principles part of the strategy, culture and day-to-day operations of our Company and do the same in the areas covered by our sphere of influence. We support public accountability and transparency, and therefore commit to reporting on progress annually according to the UNGC COP policy.

# Strategy and analysis
## Continued

**G4-2: Description of key impacts, risks and opportunities**

This contains two sections:

–Organisational key impacts

–Sustainability trends risks and opportunities

As a global company, we face many evolving sustainability challenges as well as numerous opportunities that may affect our business. These challenges and opportunities are formally captured in our materiality matrix (see page 19). Consequently, our Sustainability programme is based on a five-pillar strategy, which extends across the full life cycle of our business including Procurement, Employees, Innovation and development, Operations and Customers and markets. These pillars provide us with an overarching framework to drive sustainability principles right across and beyond our organisation. Each pillar represents one of the five crucial areas of our business. For each area, our combined teams have developed a challenging set of ultimate aspirations, which clearly show our desired end goal. The journey to get there will take a considerable amount of time but our commitment is a long-term one.



# Strategy and analysis
## Continued

| | Procurement | Employees |
|---|---|---|
| Our vision | We source materials in ways that preserve our environment, stimulate the development and well-being of communities and safeguard the efficient use of precious resources. | We attract, develop and retain talented, creative professionals who feel passionate and proud of the work done in our Company and who are empowered to contribute to a sustainable society. |
| Our impact | – CHF 2,400 million annual procurement spend<br>– More than 10,000 raw materials purchased annually<br>– More than 2,000 raw material suppliers<br>– More than 14,000 indirect materials and service suppliers | – 9,704 full-time employees<br>– 88 local communities |
| Trends, risks and opportunities | – Global population is predicted to be 9.6 billion in 2050 in a medium-growth scenario. (1) This growth will place intense pressures on ecosystems and the supply of natural resources<br>– As developing countries industrialise rapidly, global demand for material resources is increasing. It includes increased trade restrictions, price volatility and intense global competition for a range of material resources<br>– Building trust with customers and consumers<br>– Globally, more people live in urban areas than in rural areas, with 54% of the world's population residing in urban areas in 2014. In 1950, 30% of the world's population was urban, and by 2050, 66% of the world's population is projected to be urban(2) | – Every 15 seconds, a worker dies from a work-related accident or disease and 160 workers have a work-related accident(3)<br>– Women account for half of the global labor supply and about 70% of the world's consumption demand. Yet women occupy only about 13% of top management positions (4)<br>– At Givaudan, we have clear strategies on safety and security at work and on how to develop, attract and retain the best talents, both male and female |
| Our commitments | – Expanding our responsible sourcing initiatives ensures security of supply<br>– Working with our suppliers on sustainability throughout our value chains contributes to our customers' increasing supply chain requirements<br>– Conducting regular reviews of our portfolio and implementing improvements through our ethical sourcing initiatives<br>– Gather information on the origin of our ingredients to contribute to regulatory requirements, food safety and issue management | – Work together with our local communities on projects and causes that benefit the communities where we work<br>– Engage employees in making a positive difference<br>– Embrace diversity throughout our organisation and create an engaged and inclusive workforce<br>– Reduce incidents by strengthening workplace environment, safety behaviour and awareness<br>– Extend the reach of annual performance and development discussions, enabling our people to get feedback and discuss their career goals<br>– Develop visionary, inspiring and challenging leaders who will achieve our ambitious targets, and ensure our future success |

# Strategy and analysis
## Continued

| | Procurement | Employees |
|---|---|---|
| Our KPIs and progress in 2014 | **Communicate with all suppliers about procurement requirements relating to social responsibility**<br>– Vendor Expectation document revised to reflect supply chain risks such as anti-corruption, money laundering and human trafficking. This revised document has been communicated to all suppliers in 2014<br>**Conduct audits with 200 of our top 400 suppliers by 2015; 200 of our top 400 suppliers to have joined the Sedex programme by 2015**<br>– 144 suppliers have been audited, and 293 suppliers are now on Sedex (including Indirect Material & Services suppliers)<br>**Identify and develop additional ethical sourcing initiatives**<br>– Dedicated Origination team based in countries of origin to set up collection networks to source natural ingredients directly from producers<br>**Develop third-party certification projects for raw materials**<br>– Continued support to a cooperative of three villages and a local distiller to grow and distil certified ESR vetiver (according to Ecocert standards)<br>**Build 14 schools in Madagascar by 2014**<br>– To date, we have been involved in the construction or repair and maintenance of 16 schools in Madagascar<br>**Other key achievements:**<br>– Evolution of partnership with AIM-PROGRESS from member in 2012 to workstream leader in 2013 to Leadership Team member as of January 2014<br>– Continued to source certified sustainable palm (kernel) oil and derivatives<br>– Creation of a dedicated Origination team | **Development of the Givaudan leadership framework with the implementation of the first two programmes by end of 2014**<br>– 2014 kicked off the launch of Leadership Senses, our leadership programme aimed at developing our employees, from first-time managers to members of our executive community<br>**Investing in Green Team network and collaboration**<br>– Regional Green Team Forums held in EAME and NOAM regions attended by Site Green Team leaders and senior business leaders that will help develop an efficient exchange platform<br>**Senior leadership positions will represent the wider Givaudan workforce**<br>– The current percentage of female employees in Givaudan's senior leadership positions has increased to 20.4% in 2014, an improvement on last year's performance<br>**Lost time injury (LTI) rate below 0.1 by 2020**<br>– Our LTI rate reduced by 65% against our 2009 baseline<br>**All populations in scope of annual performance and development discussions by end 2016**<br>– At end of 2014 more than half of the employees had their annual performance and development plans in our Engage platform<br>**Build partnerships with non-profit organisations and work on charitable themes: blindness, family nutrition, supporting local communities**<br>– Continued support for charitable commitments<br>**Other key achievements:**<br>– Employees all over the world were introduced to our new brand with celebratory balloons, posters and presentations on each site<br>– Our newly defined Employer Value Proposition (EVP) is currently being rolled out to current and potential employees |

1 UN – Department of Economic and Social Affairs – World Population Prospects: The 2012 Revision
2 WWF Living planet report 2014
3 ILO: Safety and health in work
4 World Economic Forum's Global Gender Gap Report 2014 - Credit Suisse study : The CS Gender 3000: Women in Senior Management



# Strategy and analysis
## Continued

| | Innovation and development | Operations | Customers and markets |
|---|---|---|---|
| Our vision | Givaudan leads in creating consumer-preferred flavours and fragrances that are designed and developed in line with sustainability principles in order to satisfy current and future needs. | We continuously drive operational excellence without compromising the environment or the health and well-being of our employees and the communities in which we operate. | We actively engage with our customers to ensure that all of our products promote the health and well-being of people and preserve our planet. We do this by encouraging our business partners to support our goals throughout the complete life cycle of their products. |
| Our impact | – CHF 405 million invested in R&D in 2014, 9.2% of revenue | – 34 production sites*, **,***<br>– More than 383,000 tonnes of product made in 2014<br>– 105,000 inbound deliveries<br>– 334,000 outbound deliveries | – We have more than 6,000 customers<br>– We receive in excess of 35,000 briefs each year from customers |
| Trends, risks and opportunities | – The market for Health and Wellness products is increasing due to growing consumer and government awareness of the obesity epidemic and other nutrition-related diseases such as diabetes<br>– Climate change and resource depletion demand a proactive business response<br>– Introduction of bans for the use of animal testing (e.g.2013 ban on animal testing under the seventh amendment of the EU Cosmetics Directives<br>– Development of products which are more efficient to make, have fewer negative by-products, and minimise impact on the environment<br>– Increasing regulations for the fragrances and flavour industry | – Climate change remains a global megaforce that directly impacts others. Released in November 2014, conclusions of the fifth IPCC assessment report confirmed increased likelihood of severe, pervasive and irreversible impacts for people and ecosystems (1)<br>– Fossil fuel markets are likely to become more volatile and unpredictable because of higher global energy demand as well as changes in consumption patterns<br>– It is predicted that by 2030, global demand on water will exceed supply by 40%. Business will be subject to water shortage, water quality decline and water price volatility (2) | – Many organisations are working together in groups and forums to make a positive impact on sustainability aspects like AIM-PROGRESS, NRSC and The Sustainability Consortium. For example, AIM-PROGRESS is a forum of consumer goods manufacturers and suppliers assembled to enable and promote responsible sourcing practices and sustainable production systems<br>– Organisations are increasingly searching to understand their full supply chains and are requesting suppliers to provide data on environmental and social aspects |
| Our commitments | **Continue to supply products which are safe for people and the environment:**<br>– Ensure Givaudan products are safe for people and the environment when used as intended<br>– Full regulatory compliance of all products<br>– Ensure our products are not persistent in the environment after their use<br>– Reduce animal testing and develop alternative test methods<br>**Create superior products in a sustainable way:**<br>– Promote Health and Wellness through our products<br>– Do more with less, promoting innovative design based on concentrated quality and compacted fragrances<br>– Apply Green Chemistry principles | – Improve eco-efficiency of factory manufacturing sites with a focus on greenhouse gas emissions, waste and water and reduce our overall footprint against a 2009 baseline focusing on eco-efficiency for energy, carbon emissions, incinerated and land-filled waste and municipal and groundwater<br>– Sustainable logistics offers opportunities to improve the efficiency through reduced fuel usage and therefore lower transport costs | **Foster stakeholders partnerships to make progress together:**<br>– Collaborate to create responsible supply chains<br>– Drive value for customer through superior products and services<br>– Engage with customers to develop new technologies for healthier and sustainable products<br>– Dialogue with stakeholders on priorities |

# Strategy and analysis
## Continued

| | Innovation and development | Operations | Customers and markets |
|---|---|---|---|
| Our KPIs and progress in 2014 | Fragrance Division compliance with European REACH registrations as they become applicable in 2018<br>– Givaudan have prioritised their REACH phase-in registrations due in 2018. Work is on-going on over 100 key chemical substances which we either manufacture or import into the EU. As the programme progresses additional substances will be included<br>KeratinoSens® to become a globally recognised standard in-vitro test for assessing skin sensitisation, with pending validation from the Organisation for Economic Co-operation and Development (OECD) by 2016<br>– KeratinoSens® received European Centre for the Validation of Alternative Methods (ECVAM) to animal testing approval in February 2014 and is now proposed for global OECD guideline<br>– Dr Andreas Natsch was recognised for his outstanding contribution in industrial R&D and was awarded the KGF-SCS Industrial Investigator Awards 2014 from the Swiss Chemical Society (SCS) and the Contact Group for Research Matters (KGF)<br>Enable our customers to develop healthier, great tasting products<br>– Introduced TasteSolutions® Richness, our new taste technology which is revolutionising how we design flavours in Savoury and is also an approach that meets today's demands for health and wellness<br>Other key achievements:<br>– Acquisition of Soliance with expertise in bioscience<br>– Launch of Akigalawood®, a novel fragrance ingredient created using biotechnology<br>– Developed and launched MAHONIAL™, a safe replacer to cyclohexal | Per tonne of product against 2009 baseline:<br>Energy consumption: 20% reduction, per tonne of product by 2020<br>– 17.2% reduction in energy consumption<br>Water use: 15% reduction, per tonne of product, by 2020 (for municipal and groundwater)<br>– 11.7% reduction in municipal and groundwater use<br>Direct and indirect $CO_2$ emissions: 25% reduction, per tonne of product, by 2020 (indirect relates to purchased energy and not energy used by others i.e. our raw materials suppliers)<br>– 24.6% reduction in direct and indirect $CO_2$ emissions<br>Total weight of incinerated and land-filled waste by type and disposal: 15% reduction, per tonne of product, by 2020<br>– Our total weight of incinerated and land-filled waste decreased by 36.7% | Establish joint initiatives to further progress towards Givaudan sustainability targets and those of our partners<br>– Active member on Leadership team of AIM-PROGRESS and leading supplier capability workstream (six supplier events held in 2014)<br>– Partnership with the Natural Resource Stewardship Circle (NRSC) on initiatives including vetiver, ylang ylang and styrax<br>– As a member of French Alliance on Sustainable Palm Oil Givaudan signs sustainable palm oil commitment at Paris International Agricultural Show<br>– Awarded responsible sourcing prize from key customer<br>All Givaudan manufacturing sites to be SMETA compliant<br>– 18 out of 20 Flavour Division sites compliant with SMETA. Decision to undertake SMETA for Fragrance Division sites<br>Other key achievements:<br>– Givaudan Flavour Divison brings industry together to debate new Health and Wellness trends<br>– Introduced CSPO MB certification for palm derived ingredients in European Flavour sites<br>– External advocacy efforts, including World Perfumery Congress and speaking at Sustainable Cosmetics Summit in Brazil |

1 IPCC Synthesis of Fifth Assessment Report
2 Source: World Economic Forum water initiative



* Givaudan completed the Soliance acquisition in June 2014

** Soliance manufacturing data is not included in this report. It will be included for the full year in 2015 report

*** The new savoury facility in Nantong will be fully operational in 2015 and is not included in the reported manufacturing data

# Organisational profile

**G4-3: Report the name of the organisation**

Givaudan SA

**G4-4: Report the primary brands, products and services**

We create fragrances for personal and home care brands that range from prestige perfumes to laundry care, and in flavours our expertise spans beverages, savoury, snacks, sweet goods and dairy products.

For more information on our brands and products please see:

www.givaudan.com/Flavours

www.givaudan.com/Fragrances

**G4-5: Report the location of the organisation's headquarters**

Vernier, Switzerland.

**G4-6: Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report**

We have principal companies of the Group that are fully owned unless otherwise indicated (percentage of voting rights). A list of these principal Group companies is to be found in the Annual Report 2014, on page 59 of the Financial Report.

We have 34 manufacturing sites in 19 countries. Details about our sustainability activities in Australia, China, Comores Islands, France, Haiti, Hungary, India, Indonesia, Italy, Laos, Madagascar, Mexico, the Comoros, the Netherlands, Singapore, Spain, Switzerland, Venezuela, the UK and the US are included in this report.

**G4-7: Report the nature of ownership and legal form**

Givaudan SA, the parent company of the Givaudan Group, with its registered corporate headquarters at 5 Chemin de la Parfumerie, 1214 Vernier, Switzerland, is a 'société anonyme', pursuant to art. 620 et seq. of the Swiss code of obligations. It is listed on the SIX Swiss Exchange under security number 1064593. The Group has companies, none of which are publicly listed. Information on Givaudan SA's significant shareholders as per art. 20 Swiss Stock Exchange Act can be found at: www.six-swiss-exchange.com

The Swiss Stock Exchange Act can be found at: www.six-swiss-exchange.com

More detailed financial information about the scale of our organisation and our operational structure is available in our 2014 Annual Report.

For more information on the '2014 Annual Report'

# Organisational profile
## Continued

**G4-8: Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries)**

Mature markets represent 54% of the annual sales and include North America, Western Europe and Japan. Developing markets account for 46% of our annual sales in Asia Pacific, Latin America, Eastern Europe and the Middle East. This is expected to continue increasing year-on-year. We are active in over 100 countries and have sites and branches in more than 40 countries.

Our Fragrance Division specialises in Fine Fragrances, Consumer Products and Fragrance and Cosmetics Ingredients – through which we create scents for leading brands worldwide. The Soliance acquisition strengthened our process development and research capabilities in cosmetic active ingredients. In-depth consumer understanding, a high-performing research and development organisation and an efficient global operations network support our business. Our perfumery team is the largest in the industry.

Our Flavour Division works with food and beverage manufacturers to develop flavours and tastes for market-leading products across all continents. We are a trusted partner to the world's leading food and beverage companies, combining our global expertise in sensory understanding, analysis and consumer-led innovation in support of unique product applications and new market opportunities.

**G4-9: Report the scale of the organisation**

As of 31 December 2014 we had:

- 88 locations worldwide
- 25% global industry market share (approximately)
- 34 production sites
- 9,704 full-time equivalent staff;
- CHF 4,459 million revenue
- Over 6,000 customers



# Organisational profile
## Continued

**G4-10 Employees**

### By employment type

| Region | Full-time – female | Full-time – male | Part-time – female | Part-time – male | Total – female | Total – male |
|---|---|---|---|---|---|---|
| Asia Pacific | 1,007 | 1,276 | 5 | 0 | 1,012 | 1,276 |
| Europe, Middle East, Africa | 1,477 | 2,965 | 121 | 40 | 1,598 | 3,005 |
| Latin America | 412 | 784 | 2 | 1 | 414 | 785 |
| North America | 704 | 1,186 | 4 | 0 | 708 | 1,186 |
| Total | 3,600 | 6,211 | 132 | 41 | 3,732 | 6,252 |

### By employment contract

| Region | Permanent – female | Permanent – male | Temporary – female | Temporary – male | Total – female | Total – male |
|---|---|---|---|---|---|---|
| Asia Pacific | 995 | 1,256 | 17 | 20 | 1,012 | 1,276 |
| Europe, Middle East, Africa | 1,549 | 2,898 | 49 | 107 | 1,598 | 3,005 |
| Latin America | 413 | 781 | 1 | 4 | 414 | 785 |
| North America | 708 | 1,186 | 0 | 0 | 708 | 1,186 |
| Total | 3,665 | 6,121 | 67 | 131 | 3,732 | 6,252 |

**G4-11: Report the percentage of total employees covered by collective bargaining agreements**

| | Collective agreement in % |
|---|---|
| Yes | 29% |
| No | 71% |

# Organisational profile
## Continued

**G4-12: Describe the organisation's supply chain**

In the fragrance and flavour industry Givaudan is one of the largest buyers, and the procurement of raw materials and Indirect Materials & Services (IM&S) is a strategic pillar to support our profitable growth. A significant percentage of our sales is spent on raw materials and each ingredient we buy has a direct impact on the cost and quality of end products.

More than 10,000 different synthetic and natural ingredients are used in our flavours and fragrances formulas and these are sourced from 100 countries in some of the remotest parts of the world. Each ingredient must fulfil the highest quality standards and have a unique profile to contribute to the creations of our perfumers and flavourists. Procurement aims to ensure the continuous security of supply of these raw materials at optimised and predictable costs, and to provide the best and most innovative palette to our creation teams. Increasing transparency is being achieved through more accurate monitoring and measurement in raw materials pricing.

Our supply chain vision is to deliver superior value to customers through agile, reliable service and continuity of supply at optimised cost and minimal environmental impact.

Fully aligned with the Givaudan business strategy, supply chain's Excellence programme focuses on improving customer service levels while optimising inventory and other supply chain costs. Introduced in 2011, this programme is now fully embedded in the organisation and remains on course to achieve its targets for 2015.

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Profile disclosures

# Organisational profile
## Continued

**G4-13: Report any significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain**

Givaudan has acquired the French company Soliance, an active cosmetic ingredients business. There have been no further significant acquisitions or disposals during this reporting period.

**G4-14: Report whether and how the precautionary approach or principle is addressed by the organisation**

### Our approach

Givaudan, as an industry leader, is committed to adhere to the highest ethical standards in business conduct and compliance with laws and regulations, as well as with Company policies, practices and procedures.

Givaudan recognises its obligation to carry out all of its activities in a manner that preserves and promotes a safe and healthy environment. While conducting its activities, Givaudan takes into consideration the efficient use of energy and materials; the minimisation of adverse environmental impact and waste generation; and the safe and responsible disposal of residual wastes. Givaudan's Directive on Environmental Protection underlines the Company's commitment in this area.

Environment, Health and Safety (EHS) regularly carries out comprehensive risk assessments for all of Givaudan's production sites. Any actions identified through such assessments are managed internally using a proprietary EHS Management System with formally documented solutions and closure records. Additionally, Givaudan Operations carries out continuous risk assessments and management of all chemical processes in accordance with leading industry standards.

Ensuring the safety and regulatory compliance of our products is a priority which at Givaudan relies on a team of in-house scientific experts and an external network of international experts.

Our regulatory compliance teams work at local and global levels to meet the increasing demands of customers and consumers alike. We pride ourselves in leading efforts to help shape the industry through the commitment of our resources and sharing of our expertise, and we are advocates for our industry through the support of regulatory developments which are science-based and in the best interests of consumers of fragranced and flavoured products.

### Fragrances

Givaudan continues to take a lead in supporting the work of the International Fragrance Association (IFRA), which is playing an increasingly critical role in representing the industry and its strategic positioning with customers. We encourage greater participation and commitment from others in the global fragrance industry to enable IFRA to better anticipate and strongly manage macro-scale changes that are rapidly affecting the industry as a whole. Two examples of these macro issues are formula transparency in the US and fragrance allergen labelling of cosmetics in Europe.

We have been actively engaged with IFRA in the US and sister organisations in that country such as the Consumer Specialty Products Association and the Personal Care Products Council on a possible common platform for transparency of fragrance ingredient information. It is critical that we strive for a common approach to enable clear and aligned information so consumers are not confused, and that there is protection for the intellectual property of the creations that perfumers provide and which build brand equity for their customers.

Allergen labelling in Europe continues to be a major topic. The fragrance industry has taken significant strides in the past 12-18 months in demonstrating to the European Commission its willingness to engage in a programme that reflects safety in the use of fragrance materials that are dermal sensitisers in a range of consumer products. A solid programme – the International Dialogue for the Evaluation of Allergens project (IDEA) – has been designed to provide a broadly agreed and transparent framework for assessing fragrance sensitisers on a global basis. The IDEA project is an opportunity to build partnerships between the international fragrance industry and its stakeholders to improve the risk assessment of those fragrance ingredients identified as allergens and to enhance consumer protection. This project is developing that further evaluation of materials as well as establishing risk management approaches that all stakeholders can agree to and on how we manage the use of these materials in the future. We continue to believe the IFRA ingredients standard programme is the gold standard and that the IDEA project will strengthen this programme significantly. The IDEA project has developed a framework for the IFRA standards which has been submitted to the European Commission for assessment, and feedback is expected by mid-2015.

Givaudan is committed to meeting the final phase of the registration obligations of Europe's REACH regulations governing chemical control by registering the final 754 materials by 2018. The consequences of the initial submissions as part of the REACH regulations are already starting to have an impact. There has been a disproportionate

# Organisational profile
## Continued

interest, for example, by the European Chemical Agency (ECHA) and EU Member States in raw materials since their registration, along with demands for the re-evaluation and additional testing of some registered materials. This has significant cost implications that will continue to burden the industry, particularly affecting some of the smaller fragrance houses. Givaudan is working closely with its suppliers to ensure the materials are defended effectively and that we are managing the expectations of ECHA by contributing appropriately to the development of further data to support the materials.

The integration of Soliance in 2014 was a particular challenge for Givaudan from a regulatory point of view because the cosmetics ingredients industry manages raw materials very differently to the fragrance industry. A structure for appropriate support was completed during the year without re-applying the fragrance model, and processes to enhance the capabilities of the Soliance business were established, particularly in the development of pipeline innovation materials. We have assessed various compliance obligations for the new business such as REACH and have integrated these into our 2015 budget projections to ensure its continuity. We see an opportunity to bring value to the Soliance business from a customer perspective through the strength of the Givaudan regulatory and toxicology organisation.

### Flavours

2014 saw the development and implementation of several new regional and country specific food and flavouring regulations covering areas related to ingredient purity, flavour labelling and ingredient registration. In addition, there was a significant increase in the activities of NGOs in the area of organic food certification, genetically modified organism (GMO) labelling in developed markets and natural flavour labelling in developing markets. In particular, there was increased attention paid to GMO-derived food ingredients in the US, where there is a push at the state and national level to develop a guideline for GMO food labelling. To respond to these developments, Givaudan maintains leadership positions within national, regional and international trade associations that have been effective in working with government authorities to ensure that new regulations and flavour requirements are harmonised around the world, ensuring a consistent approach to the commercialisation of new technology and the free flow of flavours on a global basis.

In Europe, Givaudan maintains a leadership position on an industry task force supporting the European Food Safety Authority (EFSA) and the European Commission on the re-evaluation of flavouring ingredients and the finalisation of the recently adopted flavour positive list. This has led to the acceptance of thousands of existing flavouring ingredients included in the initial positive list and the development of additional registrational information in support of other ingredients currently under safety review by the EFSA that will be amended to the European positive list.

Another important aspect of our advocacy activities includes the sharing of knowledge and expertise regarding the use of flavourings in foods with members of the broader food industry and regulatory authorities. Givau
associations including the Interna
Flavour Industry (IOFI), the European Flavour and Fragrance Association (EFFA) and the Flavor and Extract Manufacturers Association (FEMA) in meetings with regulatory authorities and international scientific organisations. The result of our advocacy programme has significantly improved the understanding of the use and safety of flavourings and has led to the adoption of more harmonised regulations around the world. Continuing advocacy activities focus on allowing the use of new technologies in the development and production of new flavouring ingredients.

With the significant increase in demand for regulatory information for our products by customers and consumers alike, Givaudan continues to build regulatory capabilities. We are currently finalising the implementation of a new platform to allow for the rapid evaluation of the regulatory status of our flavour products produced and used anywhere in the world. This will improve our ability to respond to our customers' rapid product development cycle times. We are also exploring opportunities to improve the transfer of regulatory product information needed by our customers. This improved capability will increase the reliability of our customer support and reduce our response time to customer requests for critical data that support demands by consumers for regulatory and safety information.

**G4-15: List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses**

We participate in and endorse a number of global initiatives which promote sustainable business practices:

– global sustainability challenges require global effort. That is why we measure our progress towards sustainability against the principles of the United Nations Global Compact



# Organisational profile
## Continued

(UNGC). We file our Sustainability Report as our annual Communication on Progress

– we aim to communicate to external stakeholders in a transparent way our strategic direction, motivation, goals, development and progress in the arena of sustainability. Givaudan reports annually information on greenhouse gas emissions, energy use and the risks and opportunities from climate change to the Carbon Disclosure Project

– we also disclose our sustainability achievements through a Sustainability Report which follows the international reporting framework from the Global Reporting Initiative and which is independently assured.

### External commitment or initiative

The UNGC is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption. Givaudan committed to the principles of the UNGC in February 2010. We publish updates in the Communication on Progress (COP) integrated in our Sustainability Report.

As a signatory to the UNGC we are using this report to submit our annual Communication on Progress.

Please visit www.unglobalcompact.org

The Carbon Disclosure Project (CDP) is an international, not-for-profit organisation providing the only global system for companies and cities to measure, disclose, manage and share vital environmental information.

The Carbon Disclosure Project is, for us, the way to demonstrate Givaudan is committed to action related to carbon emissions reduction, not only in theory but also in practice.

Givaudan started participating in the CDP in 2007 and has disclosed greenhouse gas emissions annually and reduction strategy and performance for both investor and supply chain surveys.

In 2014, Givaudan disclosed for the CDP investor and supply chain surveys. Company transparency is assessed via a disclosure score for which Givaudan received 89/100 in 2014 versus 79 in 2013. Givaudan performance band was B in 2014 versus A in 2013.

For more information visit:

https://www.cdp.net/en-US/Pages/HomePage.aspx

The Global Reporting Initiative (GRI) is the leading global standard and the standard most widely adopted for sustainability reporting. GRI guidelines have been designed to align with other prominent standards, including OECD guidelines for multinational organisations, ISO 26000, the United Nations 'Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework', and the UNGC's 'Ten Principles'. Givaudan started to use GRI guidelines in our 2010 Sustainability Report.

In 2014, Givaudan continued to participate in the Organizational Stakeholder Program, a network of more than 600 organisations from over 60 countries committed to advancing sustainability reporting.

Givaudan's current report adheres to GRI G4 in accordance 'Core'. We decided to already apply the Global Reporting Initiative's latest G4 guidelines, which were only released a few months ago, in our 2014 reporting.

For more information visit:

https://www.globalreporting.org/Pages/default.aspx

# Organisational profile
## Continued

**G4-16: List memberships of associations (such as industry associations) and national or international advocacy organisations in which the organisation views membership as strategic**

Sustainability issues are simply too big to deal with alone. So we engage in a series of strategic collaborations with relevant organisations and partners to support and inform our work on the most material sustainability issues. Collaboration across our supply chain, as well as other businesses and non-profit organisations is key: the more we do, the quicker we drive sustainable solutions. Last year particular organisations where we have engaged are:

AIM-PROGRESS is an association of consumer goods companies seeking to enable and promote responsible sourcing practices and sustainable production systems.

Relevance to material issues:

–Responsible sourcing

–Workplace safety

–Transparency

–Diversity

–Stakeholder dialogue

Since 2012 we have been an active member of AIM-PROGRESS. Through this membership we are enhancing our supplier and customer partnerships to help create a more responsible supply chain. In 2014 Givaudan led the supplier capability building workstream to promote responsible sourcing practices throughout the supply chain, with a particular focus on delivering joint supplier capability events, resources and tools. We have further plans to deepen our engagement with AIM-PROGRESS in 2015.

For more information visit: www.aim-progress.com

Sedex, the Supplier Ethical Data Exchange, is a not-for-profit membership organisation dedicated to driving improvements in responsible and ethical business practices in global supply chains.

Relevance to material issues:

–Responsible sourcing

–Traceability

–Transparency

–Workplace safety

Since 2008 Givaudan has been an active user of the Sedex platform. To date 32 Givaudan manufacturing sites are registered on Sedex and completed the Sedex Self-Assessment Questionnaire (SAQ) to share info

Givaudan annually reviews and u

20 Givaudan sites have been audited in accordance with SMETA standards.

We fully support our suppliers' engagement with Sedex and today 293 suppliers are on Sedex, with 256 SAQs completed. We also participate in the Sedex working group on SAQ review to ensure it reflects current legislation, codes and standards.

For more information visit: www.sedexglobal.com

For more information on our approach to supplier engagement and capacity building, see pages 50, 60 and 64.

NRSC, the Natural Resources Stewardship Circle, is a group of industry leaders in beauty, flavours and fragrances taking collective action to reduce their impact on biodiversity, taking into account the social and economic development of local communities.

Relevance to material issues:

–Community support

–Transparency

–Responsible sourcing

In 2014, Givaudan engaged in several working groups about supply chain actions, international activities and workshops.

For more information visit: www.nrsc.fr



# Organisational profile
## Continued

RSPO, the Roundtable on Sustainable Palm Oil, is an international multi-stakeholder organisation and certification model to advance the production, procurement, finance and use of sustainable palm oil products. See more at www.rspo.org

Relevance to material issues:

–Responsible sourcing

–Transparency

–Traceability

Givaudan joined RSPO in 2011 to promote the production and use of sustainable palm oil. As members, we continue to support the aim of sustainable production of palm oil, and palm oil derivatives. Our ultimate objective is to obtain all of our palm oil derived ingredients from certified traceable sources once they become technically and commercially available.

For more information visit: www.rspo.org

GreenPalm is a certificate trading programme which is designed to tackle the environmental and social problems created by the production of palm oil. GreenPalm is an efficient solution for supporting RSPO-certified palm because it bypasses the supply chain. In this way, GreenPalm opens up the opportunity to support sustainability to a much wider audience.

Relevance to material issues:

–Responsible sourcing

–Transparency

We see GreenPalm as part of the mix of options which support the supply of sustainable palm oil and derivatives. Givaudan has adopted GreenPalm certificates in 2011.

In 2014 Givaudan sourced first palm derived ingredients with Mass Balance and Segregated certifications. We used also GreenPalm certificates to 'Book and claim' 100% of our palm usage and we undertook a GreenPalm audit.

This option is helping to drive up the scale of physical sustainable palm. Until global volumes of segregated sustainable palm oil grow to a much higher level, and until entire supply chains from refiners through to end users can switch to only using segregated sustainable palm oil, there will remain a need to offer Book and Claim – especially for products that use complex derivatives of palm oil.

ACI, the American Cleaning Institute, is an association which aims to support the sustainability of the cleaning product and oleo chemical industries.

Relevance to material issues:

–Eco-efficiency

Since 2012 we have been members of ACI. In 2013 Givaudan participated in the ACI's Sustainability Metrics Project to track environmental sustainability metrics and to provide a baseline for ACI member operations in the US.

For more information visit: www.cleaninginstitute.org

EcoVadis, aims at improving environmental and social practices of companies by leveraging the influence of global supply chains. EcoVadis' reliable ratings and easy to use monitoring tools allow companies to manage risks and drive eco-innovations in their global supply chains.

Relevance to material issues:

–Responsible sourcing

–Sustainable innovation

–Eco-efficiency

–Corporate governance

In 2008 we filled out the EcoVadis CSR assessment for the first time. In 2014 Givaudan reviewed and updated the Ecovadis CSR assessment and we reconfirmed and maintained the Gold recognition level.

For more information visit: www.ecovadis.com

Alliance Française for Sustainable Palm Oil, the French Alliance is an association of companies with the objective of developing the use of sustainable palm oil which prevents deforestation and respects the needs of local populations.

In 2014, Givaudan and other members have held a stand during the Paris International Agricultural Show to meet with thousands of visitors and explain what is at stake regarding palm oil and the various economic, social and environmental aspects related to its production and supply chain.

For more information visit: www.huiledepalmedurable.org

Relevance to material issues:

–Responsible sourcing

–Transparency

–Traceability

# Identified material aspects and boundaries

**G4-17: Entities in financial statement covered by the report**

Our Company comprises two divisions, Flavours and Fragrances.

Our Flavour Division has four business units: Beverages, Dairy, Savoury and Confectionary.

Our Fragrance Division has three business units: Fine Fragrances, Consumer Products, and Fragrance and Cosmetics Ingredients.

**G4-18: Process to define boundaries and report content**

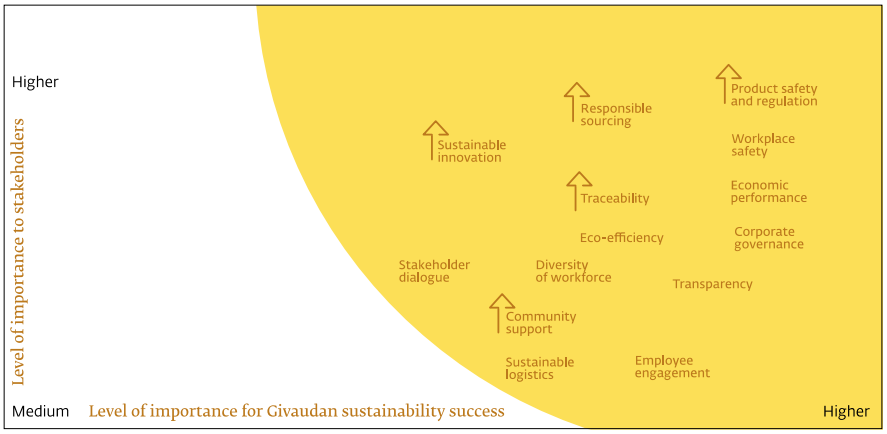
The prioritisation of the issues of highest material importance to Givaudan and our stakeholders is a critical component of our Sustainability programme strategy.

For several years, we have monitored and evaluated emerging sustainability themes on an on-going basis. Describing challenges faced in the five different pillars of our sustainability programme. (see G4-2, page 6-9)

We use the Givaudan materiality matrix to map out the key aspects we understand our customers and other key stakeholders to be most concerned about and to help prioritise our Sustainability programme initiatives.

The Givaudan materiality matrix is revisited every two years where key stakeholders are asked to discuss the Company's critical issues and strategic priorities, identifying opportunities for improving management and relationships and co-creating projects with Givaudan.

Our last review in 2013 led to identify and prioritise 14 material aspects as follow:






# Identified material aspects and boundaries
## Continued

| Material aspects 2014 | Glossary |
|---|---|
| Product safety and regulation | The safety of our products and the processes that are used to comply with local laws and regulations. |
| Workplace safety | Minimising accidents and injuries in the workplace, including the training and systems to ensure the health and safety of our employees. |
| Economic performance | Operating a Sustainable Business Model.<br>This means respecting the planet, including the people living on it, while running a viable, profitable business. |
| Responsible sourcing | The process of purchasing goods and services without causing harm to, or exploiting, humans or the natural environment. |
| Sustainable innovation | Development of products which are more efficient to make, have fewer negative by-products, or have a positive impact when used by the consumer (Health and Wellness/environmentally-friendly innovation). |
| Traceability | The ability to track, trace and predict the location of a batch, its sub-components and raw materials throughout the supply chain. |
| Eco-efficiency | Improving the efficiency of operational activities with regard to harmful emissions, water efficiency and waste disposal. |
| Corporate governance | Ensuring our practices are in alignment with international standards and safeguard the effective functioning of the governing bodies of the Company. |
| Diversity of workforce | Having a diverse workforce which reflects the societies in which we operate. |
| Stakeholder dialogue | Engaging with stakeholders to build understanding of their priorities and to find opportunities for collaboration on sustainability initiatives. |
| Community support | Building relationships for the benefit of the communities in which we operate. |
| Transparency | Being open to sharing data and information; disclosure of data. |
| Sustainable logistics | Eco-efficient management of product flow including: packaging, warehousing and transportation. |
| Employee engagement | Engaging and inspiring employees to be a motivated workforce. |

# Identified material aspects and boundaries
## Continued

**G4-19: List of material aspects identified in the process for defining report content**

The content of this report is defined considering GRI aspects list and identifying those equivalents to Givaudan materiality matrix.

The list of all material aspects identified in this process is the following:

| Givaudan material aspects | Equivalent G4 material aspects |
|---|---|
| Product safety and regulation | Product responsibility: customer health and safety |
| Workplace safety | Labour practices and decent work: occupational health and safety |
| Economic performance | Economic: economic performance |
| Responsible sourcing | Economic: procurement practices<br>Environmental: supplier environmental assessment<br>Labour practices and decent work: supplier assessment for labour practices<br>Human rights: supplier human rights assessments<br>Human rights: child labour |
| Sustainable innovation | Environmental: products and services |
| Traceability | Product responsibility: product and service labelling |
| Eco-efficiency | Environmental: Energy, water, effluents and waste, emissions |
| Corporate governance | Society: anti-corruption, public policy |
| Diversity of workforce | Laboir practices and decent work: Diversity and equal opportunity, employment, equal remuneration for women and men |
| Community support | Society: local communities |
| Sustainable logistics | Environmental: transport |
| Employee engagement | Labour practices and decent work: Training and education, Employ relations |

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# Identified material aspects and boundaries
## Continued

**G4-20: Aspect boundary in the organisation for each material aspect**

**G4-21: Aspect boundary outside the organisation for each material aspect**

| Material aspects 2014 | Boundaries |
|---|---|
| Product safety and regulation | Within and outside Givaudan<br>Gather information on origin of our ingredients to contribute to regulatory requirements, food safety and issue management.<br>Ensure Givaudan products are safe for people and the environment when used as intended.<br>Promote Health and Wellness through our products.<br>Engage with customers to develop new technologies for healthier and more sustainable products. |
| Workplace safety | Within Givaudan<br>Reduce incidents by strengthening workplace environment, safety behaviour and awareness. |
| Economic performance | Within and outside Givaudan<br>Provide supliers ability to continuity of supply.<br>Ensure that Givaudan's business is financially sustainable in the short-, medium- and long-term.<br>Support our customers' own market expansion plans providing growth opportunities by using our products. |
| Responsible sourcing | Outside Givaudan<br>Ensure that standards related to safety, environment, social responsibility and business integrity are consistently applied by our vendors. |
| Sustainable innovation | Within Givaudan<br>Develop new technologies for healthier and sustainable products.<br>Do more with less, promoting innovative design based on concentrated quality and compacted fragrances.<br>Ensure our products are not persistent in the environment after their use. |
| Traceability | Within and outside Givaudan<br>Be able to trace the vendor provenance of a batch, its sub-components and raw materials, and to identify the destination of deliveries. |

# Identified material aspects and boundaries
## Continued

| Material aspects 2014 | Boundaries |
|---|---|
| Eco-efficiency | Within Givaudan<br>Improve eco-efficiency of manufacturing sites with a focus on greenhouse gas emissions, waste and water. |
| Corporate governance | Within Givaudan<br>Ensure our practices are in alignment with international standards and safeguard the effective functioning of the governing bodies of the Company. |
| Diversity of workforce | Within Givaudan<br>Embrace diversity throughout our organisation and create a diverse and inclusive workforce. |
| Stakeholder dialogue | Within and outside Givaudan<br>Engage with stakeholders to build understanding of their priorities and to find opportunities for collaboration on sustainability initiatives. We have identified six stakeholder groups which, are of primary importance to our Sustainability programme (Customers, Suppliers, Employees, Owners and Investors, Local communities, Public and Regulatory agencies). |
| Community support | Outside Givaudan<br>Work together with our local communities on projects and causes that benefit the communities within which we work. |
| Transparency | Within and outside Givaudan<br>Being open to sharing data and information; disclosure of data both internally and externally. |
| Sustainable logistics | Within and outside Givaudan<br>Improve logistics efficiency through reduced materials and energy usage including: packaging, warehousing and transportation. |
| Employee engagement | Within Givaudan<br>Provide an engaging and inspiring environment for employees to realise their career aspirations. |



# Identified material aspects and boundaries
## Continued

**G4-21: continued**

For each material aspect we determined the following boundaries and the impact and/or relevance for us:

- 'Within Givaudan': Aspects relevant inside Givaudan's organisational boundary defined as the entities reported in G4-17 (environmental workplace safety data is limited to manufacturing locations only)
- 'Outside Givaudan': Aspects relevant outside Givaudan's organisational boundary, either upstream (supply chain) or downstream (customers)
- 'Within and outside Givaudan': Aspects relevant both inside Givaudan's organisational boundary and outside Givaudan's organisational boundary

(see G4-20 and G4-21 on page 22-23).

**G4-22: Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements**

Following the checking and validation of quarterly reported figures, and site audits conducted against reporting definition sheets by our auditors EY, we have made a number of corrections to the 2009 baseline data reported in our 2013 Sustainability Report. With a few exceptions, the corrections are minor and less than or equal to 1% of the target parameter.

These corrections do not apply to the waste figures which are categorised as incinerated and recycled waste. In alignment with the Dow Jones Sustainability Index definitions, incinerated waste (which has a positive financial value to Givaudan) has been re-classified as 'recycled'.

Corrections as follows:

- The energy and the $CO_2$ load correction are less than 0.002%.
- The municipal (2013) and groundwater (2009) figures have undergone minor changes.
- Water discharged to the 'external treatment' has seen some further significant changes in the two sub-categories. This is because one Givaudan site did not report its waste water stream.
- Some corrections to 2013 data included a specific CFC number from one site which was omitted in the 2013 report. All corrections made are summarised in the restatement table on page 77 of this report.
- The 2013 carbon footprint figure for transportation of finished products was corrected from 39,700 to 37,200 tonnes. This is a result of some incorrect inbound transportation data that was included in the original figure.
- The 2013 footprint for packaging was corrected from 49,875 to 50,385 tonnes because of a small error in extrapolating the data to achieve 100% coverage.
- In the 2013 GreenPalm audit, it was discovered that an insufficient amount of certificates were bought in 2013. It was agreed by all parties that Givaudan would buy the missing certificates in 2014 in addition to the required number for the year.

**G4-23: Report significant changes from previous reporting periods in the Scope and Aspect Boundaries**

Since the beginning of 2013 the EHS and Social data of Givaudan's new manufacturing location in Hungary has been included in the scope of our reporting. The manufacturing activities of our facility at Bromborough (UK) were transferred to Hungary. The manufacturing activities in the UK facility were ceased in August 2013. Consequently, in this report only historical EHS and Social data up to August 2013 are included.

Givaudan completed the Soliance acquisition in June 2014. Soliance manufacturing data is not included in this report. It will be included for the full year in 2015 report.

# Stakeholder engagement

**G4-24: Stakeholder groups engaged by Givaudan**

Givaudan's key principles of sustainability outline our aspiration to establish open dialogue and to take a collaborative approach with stakeholders in order to ensure best understanding of mutual expectations and interests. Our key stakeholders are the people who affect our business or who are affected by it. Listening and responding to them is a core element of our sustainability management practices. The feedback we receive from these stakeholders helps us understand their expectations, enables us to prioritise issues effectively and contributes both to our overall sustainability strategy and to helping deliver against our combined sustainability goals.

For several years, Givaudan has been developing specific stakeholder groups to discuss the Company's critical issues and strategic priorities, identifying opportunities for improving management and relationships and co-create projects with Givaudan. Out of the list of our many stakeholder groups we have selected six which, at the moment, are of primary importance to our Sustainability programme:

Customers: Including global key accounts for Flavours and Fragrances and industry associations (NRSC, ACI, AIM-PROGRESS). See G4.15 & G4.16 (page 15-18).

Suppliers: Including Tier 1 Naturals and Synthetics suppliers, partnerships at origin with growers and farmers, and supplier events at AIM-PROGRESS.



Employees: Including European Works Council consultations, Givaudan's Green Teams Internal Employee Engagement Survey, and annual performance dialogues.

Owners and investors: Including engagement with the Board of Directors, SRIs, institutional investors and pension funds.

Local communities: Including local site community engagement programme. See G4.SO1 (page 68).

Public and regulatory agencies: Including engagement with IFRA, IOFI, EFFA and other not-for-profit international organisations such as GRI, UNGC, CDP – see G4.15 & G4.16 (page 15-18).

There are other stakeholder groups, but they have less capacity to directly impact our business, or Givaudan has less capacity to directly impact them. That is why we are limiting our focus on the above six stakeholder groups. They are the ones we can develop a close relationship with.

**G4-25: Basis for identification and selection of stakeholders with whom to engage**

Givaudan has been developing specific tools for several years to support stakeholder dialogue and interaction with the various stakeholder panels at both global and local level. In 2010, we began a process of reviewing and evaluating the diverse stakeholder engagement initiatives that exist across our Company. The starting point of our stakeholder groups. Follow subsequent analysis, our primary sustainability stakeholders are listed in section G4-24.

We split our external engagement in two categories:

– engagements with reporting or certification organisations

– engagement with multi-stakeholder organisations

We continuously monitor the relevance of our stakeholder engagement through a two-stage assessment: firstly, through stakeholder mapping and secondly through an in-depth analysis.

## Stakeholder mapping

For each direct engagement with an external organisation we check alignment according to several dimensions:

– relevance with our stakeholder groups

– relevance with key issues in our materiality matrix

– relevance with the five pillars of our Sustainability programme



# Stakeholder engagement
## Continued

| | Focuses significantly on issues | | | | | | | | | Pillar's impacted or impacting | | | | | Stakeholder group impacted or impacting | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Organisation | Product safety and regulation | Responsible sourcing | Workplace safety | Sustainable innovation | Traceability | Economic performance | Eco-efficiency | Corporate governance | Others | Procurement | Employees | Innovation | Operations | Customers and markets | Customers | Suppliers | Employees | Owners and Investorsi | Local communities | Public and regulatory agencies |
| 1. Current engagement with reporting/certification organisations | | | | | | | | | | | | | | | | | | | | |
| Global Compact | X | X | X | | | | | X | | X | X | | X | X | X | X | X | | X | |
| Sedex | | X | X | | | | X | X | | X | X | | X | X | X | X | X | | X | |
| GreenPalm | X | X | | | | X | | | | X | | | | X | X | X | | | | |
| ECOCERT | X | X | | | X | | | | X | X | | | | X | X | X | | | X | X |
| CDP | | X | | | | | X | | | X | | | X | X | X | X | | X | | X |
| GRI | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| EcoVadis | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| EcoDesk | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| DJSI | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| 2. Current engagements with multi-stakeholders organisations | | | | | | | | | | | | | | | | | | | | |
| NRSC | | X | | X | X | | | | X | X | X | X | | X | X | X | X | | X | |
| AIM-PROGRESS | | X | X | | X | | | X | | X | X | | | X | X | X | X | | | |
| RSPO | X | X | | X | X | X | | | | X | | X | | X | X | X | | | X | |
| Alliance Française pour l'huile de Palme Durable | X | X | | X | X | X | | | | X | | X | | X | X | X | | | X | |
| Conservation International | | X | | | X | | | | | X | | | | | | X | | | X | |
| ACI Sustainability Committee | X | | | | | | X | | | | | | X | x | X | | | | | X |
| IFRA Sustainability Committee | X | | X | | | | | | | X | | X | X | X | X | | | | | X |
| IDEA programme: IFRA and EU commission | X | | | | | | | | | | | X | | | X | | | | | X |
| EPAA | X | | | | | | | | | | | X | | | | | | | | X |

# Stakeholder engagement
## Continued

### Engagement in-depth analysis

We then look at every current or potential external engagement along several criteria and we make several decisions about our engagement.

Our criteria are:

- Local or global engagement
- Membership criteria and membership fees
- Participating customers and suppliers
- Participating competitors
- Participant profiles
- Type of sessions
- Size of groups
- Impact on our Sustainability programme pillars
- Risks and benefits.

Based on the above we recommend to pursue or not a current engagement, or to engage with new organisations; and we then suggest actions to be taken within the engagement for the next three years.

**G4-26: Givaudan's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process**

Givaudan has many channels for stakeholder dialogue, spread across different departments and teams. Often, we already have information and feedback from stakeholders as a consequence of on-going business as usual interactions. In such cases, information from previous interactions can be used to identify interests and priorities. The following list formalises dialogue channels:

### Customers

- On-going dialogue
- Customer sustainability request
- SMETA audits
- Customer innovation days
- Conferences and events
- At associations and advocacy organisations (see G4.15 and G.16, pages 15-18).

### Suppliers

- Assessments via Sedex registration
- Issues raised at supplier audits
- Collaborations to improve performance
- Multi-stakeholder groups
- Supplier events – capacity building, discussing issues

### Employees

- European Works Council consul
- Internal employee survey
- Annual performance dialogue
- Green Teams, engagements and on-going dialogue.

### Owners and investors

- AGM/half-year meeting
- Annual investor road show
- Briefings with analysts
- Local communities
- Community development programme survey
- Local site community engagement programme
- Givaudan Foundation
- Local partners (NGOs or Cooperatives) acting as Givaudan agents.

### Public and regulatory agencies

- Commenting on emerging legislation/regulation
- Membership of working groups/forums
- IFRA/IOFI consultation
- UNGC consultation
- CDP project workshop
- Media.

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Stakeholder engagement
Continued

### Dialogue groups

Every two years, stakeholders are asked to discuss the Company's critical issues and strategic priorities, identifying opportunities for improving management and relationships and co-creating projects with Givaudan. Targeted categories, such as local communities, suppliers and specialists in annual reports, are asked to co-create an annual plan for the evolution of relationships with Givaudan.

Our main objective is to understand how our business affects our stakeholders and to determine what the most material impacts to be managed are. Sustainability aspects listed in the Givaudan materiality matrix are presented to stakeholders during engagement to let them confirm the topics they would rank as the most important for them, the ones they would like to discuss or would like to know more about. Co-creation of projects and collaboration with mutual benefits are the ultimate goals of stakeholder dialogue – thereby allowing us to focus our sustainability efforts in those areas that are most important to our key stakeholders.

### How dialogue groups support our materiality process

The dialogue groups give stakeholders a genuine and explicit role in setting the direction of our Sustainability programme – and contribute every two years to prioritising Givaudan's material issues. Outcomes from dialogue panel sessions are also fed back to the Sustainability Steering Team (our main governance body for sustainability) and management committees to shape strategy and improve decision-making.

**G4-27: Report key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns**

Every two years we identify sustainability topics based on their importance for Givaudan and our stakeholders and we prioritise them on the principle of materiality. In our materiality matrix we highlight key sustainability issues and their significance for stakeholders. (See materiality matrix in G-18, page 19)

We analyse stakeholder feedback and identify changes that have the greatest effects. The result is a set of environmental and social trends that we believe influence our business over the mid-term:

Product safety and regulation remains a key topic for our stakeholders. There are more regulations and more public pressure for greater transparency. Our primary focus is to continue to develop and produce safe and compliant products.

Responsible sourcing is a growing concern as developing countries industrialise and global demand for material resources increases. Responsible sourcing is about knowing under which social and environmental conditions Givaudan raw materials and products are made. It is now becoming one of the most material aspects for key stakeholders who are demanding more accountability from brands on supplier ethics regarding workers and the environment. Givaudan's supply chain is complex and the Company plays a pivotal role with more than 2,000 raw material suppliers and more than 6,000 customers. This is where Sedex provides value with common requirements. Givaudan is committed to conducting audits with 200 of our top 400 suppliers by 2015.

Sustainable innovation is of growing importance as issues such as Health and Wellness, climate change and resource depletion become more pressing for our customers and consumers. Transforming these issues into opportunities and researching new technologies are key for Givaudan. As the industry leader we invest heavily in research and development. Givaudan is well-placed to respond to these opportunities given our wide spectrum of products, processes and services.

Traceability is increasingly a business requirement connected with regulatory requirements, food safety and issue management. It reflects the growing need for more information on the origin of our ingredients. Traceability is about where the product is produced and how it is produced.

Community support from companies like Givaudan is a requirement. As part of our responsible sourcing approach Givaudan engages with suppliers, including producers at source in remote rural communities, to meet environmental and social standards and support community needs. Moreover at Givaudan we act responsibly and constructively in relation to the communities in which we operate. We support activities and projects which improve the quality of life of our local and global communities and that support our divisional focus areas: Flavour Division; Family Nutrition; Fragrance Division; Blindness.

# Report profile

**G4-28: Reporting period for information provided**

All data is for wholly-owned Givaudan companies, and is for the full financial year ended December 2014.

**G4-29: Date of most recent previous report**

Our previous report was published in March 2014.

**G4-30: Reporting cycle**

We have an annual sustainability reporting cycle.

**G4-31: Provide the contact point for questions regarding the report content**

We hope you find this report engaging and informative.
We welcome your comments and questions, which can be sent to: global.sustainability@givaudan.com

**G4-32: GRI content index**

Please refer to pages 79-81.

**G4-33: Assurance**

This report has been prepared in accordance 'Core' with the Global Reporting Initiative's G4 Sustainability Reporting Guidelines. The GRI materiality disclosure service verified this G4 based report, GSD G4-17 to G4-27 were correctly located. This document represents a full GRI content index.

The data and commentary in this report are assured by Ernst & Young LLP in accordance with the principles of the International Standards on Assurance Engagements (ISAE) 3000. For more information please see the Assurance Statement on page 83 of this document and a UNGC Principles reference table on pages 79-81.



# Governance

**G4-34: Report the governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts**

The Board of Directors is the highest governance body of Givaudan SA. In accordance with Swiss law, the Articles of Incorporation and the Board Regulations of Givaudan SA, the duties of the Board of Directors include the following matters:

- the ultimate management of the Company and, in particular, the establishment of medium- and long-term strategies and directives defining Company policies and the giving of the necessary instructions
- the establishment of the organisation
- the approval of the annual Company budget
- the structuring of the accounting system and of the financial controlling as well as the financial planning
- the assessment of the Company's risk management as reported by the Audit Committee
- the decision on investments in, or divestments of, fixed and tangible assets of a global amount exceeding the limit set by the corporate investment guidelines established by the Board of Directors
- the appointment and removal of the persons entrusted with the management and representation of the Company, in particular the Chief Executive Officer (CEO) and the other members of the Executive Committee
- the ultimate supervision of the persons entrusted with the management, in particular with respect to compliance with the law, the Articles of Incorporation, regulations and instructions given in any areas relevant to the Company, such as working conditions, environmental protection, trade practices, competition rules, insider dealing and ad hoc publicity
- the preparation of the annual business and compensation reports
- the preparation of the Annual General Meeting of shareholders and the implementation of its resolutions.

Except as otherwise provided by Swiss law, the Articles of Incorporation and the Board Regulations, all other areas of management are fully delegated by the Board of Directors to the CEO, the Executive Committee and its members in accordance with art. 716b of the Swiss Code of Obligations.

According to the Articles of Incorporation of Givaudan, the Board of Directors may consist of between seven and nine members which are elected annually by the Annual General Meeting of shareholders. Re-election of Directors is possible.

The Board of Directors has established three Committees: an Audit Committee, a Compensation Committee and a Nomination and Governance Committee.

The Audit Committee: The primary function of the Audit Committee is to assist the Board in fulfilling its oversight responsibilities by reviewing the financial information, the systems of internal controls and the audit process. It carries out certain preparatory work for the Board of Directors as a whole. The Audit Committee currently consists of three members of the Board. The Audit Committee ensures that the Company's risk management systems are efficient and effective. It promotes effective communication among the Board, management, the internal audit function and external audit. It reviews and approves the compensation of the external auditors for the annual audit. The Chief Financial Officer attends the meetings of the Audit Committee on the invitation of its Chairman.

The Compensation Committee: The primary function of the Compensation Committee is to review and recommend the compensation policies to the Board of Directors. It approves the remuneration of the CEO and the other members of the Executive Committee as well as all performance-related remuneration instruments and pension fund policies.
The Compensation Committee consists of three members of the Board which are elected directly by the Annual General Meeting of shareholders. The Committee takes advice from external independent compensation specialists and consults with the Chairman and the CEO on specific matters where appropriate.

The Nomination and Governance Committee: The primary function of the Nomination and Governance Committee is to assist the Board in applying the principles of good corporate governance. It prepares appointments to the Board of Directors and the Executive Committee and advises on the succession planning process of the Company. It consists of three members of the Board.

# Governance
# Continued

## Executive Committee

The Executive Committee (the management team), under the leadership of the CEO, is responsible for areas of management of the Company that are not specifically reserved for the Board of Directors.

The CEO, subject to the powers attributed to him, has the task of achieving the strategic objectives of the Group and determining the operational priorities. In addition, he leads, supervises and coordinates the other members of the Executive Committee, including convening, preparing and chairing the meetings of the Executive Committee.

The members of the Executive Committee are appointed by the Board of Directors on recommendation of the CEO after evaluation by the Nomination Committee. The Executive Committee is responsible for developing the Company's strategic as well as long-term business and financial plans. Key areas of responsibility also include the management and supervision of all areas of business development on an operational basis, and approving investment decisions.

The tasks and powers of the Executive Committee include the approval of investments, leasing agreements and divestments within the corporate investment guidelines. The Executive Committee approves important business projects and prepares the business plan of the Group and the budgets of the individual divisions and functions. In addition, it plays a key role – together with the Human Resources organisation – in the periodic review of the talent management programme, including succession planning for key positions. Alliances and partnerships with outside institutions, such as universities, think tanks and other business partners, are also monitored by the Executive Committee.

The members of the Executive Committee are individually responsible for the business areas assigned to them.

## Governance of sustainability

The Board of Directors receives regular updates from the Executive Committee and from experts within the Company regarding the economic, environmental and social performance of the Company, including relevant risks and opportunities and adherence or compliance with relevant standards. This is assured by an information and control system the Board has at its disposal which comprises the following instruments:

- The Chairman of the Board receives invitations and minutes of Executive Committee meetings on a regular basis and the Chief Executive Officer and the Chief Financial Officer report regularly to the Chairman of the Board of Directors.
- The CEO and the Chief Financial Officer are present and report at all regular Board meetings and answer all requests for information by the Board members about any matter concerning Givaudan that is transacted. Other members of the Executive Committee and selected senior managers are regularly invited to address specific projects at regular Board meetings. All members of the Executive Committee have a duty to provide information at meetings of the Board of Directors on request.
- The Head of Internal Audit and t
  Officer report to the Board once
  receives annual reports on Environment, Health and Safety, Sustainability and Risk Management.

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# Ethics and integrity

**G4-56: Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics**

Givaudan has introduced 'Principles of Business Conduct', a code of conduct for the entire Givaudan Group. The principles include:

- Compliance with the Law
- Conflicts of Interest
- Bribes, Gifts and Entertainment
- Fair Treatment of Employees
- Working Environment and Child Labour
- Environmental Compliance
- Competition Law
- Insider Dealing
- Protection of Confidential Information and Trade Secret
- Conduct in Research, Development
- Application and Creation
- Implementation.

The Principles of Business Conduct have been translated into all major Company languages and compliance training on the Principles has been provided in all Company languages too.

The Principles can be downloaded here.

# Economic

This section concerns the economic dimension of sustainability and Givaudan's impacts on the economic conditions of its stakeholders and on economic systems at local, national, and global levels.

**In this section:**


**34** Economic performance
**36** Procurement practices




# Economic performance

## It is our fiduciary duty to shareholders to ensure that Givaudan's business is financially sustainable in the short-, medium- and long-term.

### Our commitments

- Mid-term, the overall objective is to grow organically between 4.5% and 5.5% per annum
- Givaudan expects to outgrow the underlying market and to continue to achieve its industry-leading EBITDA margin while achieving an annual free cash flow of 14% to 16% of sales by 2015
- Givaudan confirms its intention to continue to return above 60% of the Company's free cash flow to shareholders, while maintaining a medium-term leverage ratio target of below 25%.

### Progress in 2014

- Givaudan Group full-year sales were CHF 4,404 million, an increase of 3.7% on a like-for-like basis and 0.8% in Swiss francs when compared to 2013. Mid-term, the overall objective is to grow organically between 4.5% and 5.5% per annum, assuming a market growth of 2-3%, and to continue on the path of market share gains. By delivering on the Company's five-pillar growth strategy – developing markets, Health and Wellness, market share gains with targeted customers and segments, research and sustainable sourcing – Givaudan expects to outgrow the underlying market and to continue to achieve its industry-leading EBITDA margin while targeting an annual free cash flow of between 14% and 16% of sales in 2015
- The EBITDA increased by 8.5% to CHF 1,053 million from CHF 970 million. An improved gross profit was the main driver behind the increased EBITDA. The Group recognised a one-off gain of CHF 42 million in the Flavour Division on the disposal of land at its Dübendorf location in Switzerland. When measured in local currency terms, the EBITDA increased by 11.6%. The EBITDA margin increased to 23.9% in 2014 from 22.2% in 2013. Givaudan delivered an operating cash flow of CHF 806 million in 2014, compared to CHF 888 million in 2013, driven by a higher EBITDA offset by short-term working capital requirements. As a percentage of sales, working capital increased, as customer accounts receivables were exceptionally high at the end of the year
- At the Annual General Meeting on 19 March 2015, Givaudan's Board of Directors will propose a cash dividend of CHF 50.00 per share for the financial year 2014, an increase of 6.4% versus 2013. This is the fourteenth consecutive dividend increase following Givaudan's listing at the Swiss stock exchange in 2000. The total amount of this distribution will be made out of reserves for additional paid-in capital which Givaudan shows in equity as at the end of 2014.

### How we manage this issue

We continue our commitment to outperform the underlying markets and further expand our leadership position in the industry. The key pillars of our five-year strategy are:

Developing markets: We continue to focus on the opportunities for growth offered by the world's developing markets, where consumer demand remains high for packaged food and beverages as well as household and personal care products. Our sales in these markets accelerated in 2014 and accounted for 46% of Group sales.

Research and Development: Creative and innovative Research and Development (R&D) programmes are the bedrock for Givaudan's continued commercial success. Our investment in R&D – CHF 405 million in 2014 – significantly exceeds that of any other company in the fragrance and flavour industry. We are committed to investing for the mid- and long-term to maintain our competitive edge.

Health and Wellness: Consumers continue to demand food and beverage products that are not only good for them but also taste good. We have made significant investments in recent years that enable us to help our customers launch great-tasting, healthy food and beverage products and meet these consumer expectations. Our investments in new ingredient development, sensory methodologies and consumer understanding allow us to maintain a leading position in the Health and Wellness arena.

Sustainable sourcing of raw materials: The sustainable sourcing of raw materials is an integral part of our operations and is one of our strategic pillars, as well as being part of our Sustainability Programme. Such sourcing is essential to our business success in terms of security of supply, cost of goods, quality, environment, and health and safety.

Targeted customers and segments: We seek to help our customers drive growth in their market share, in mature as well as developing markets, through bringing innovation, consumer insight, market understanding and commercial expertise to the development of more sustainable fragrance and flavour creations. We want to build on our strategic partnerships with our main customers and develop our presence with accounts or product categories where we are under-represented relative to our overall industry position and where we have an opportunity to expand.

# Economic performance
## Continued

### Performance indicators

**EC1: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments**

| | 2009 | 2013 | 2014 |
|---|---|---|---|
| **Revenue** | 3,973 million | 4,382 million | 4,459 million |
| **Operating costs** | 2,536 million | 2,678 million | 2,684 million |
| **Payments to governments** | 55 million | 139 million | 111 million |
| **Payments to providers of capital** | 213 million | 416 million | 496 million |
| **Employee wages and benefits** | 964 million | 999 million | 1,003 million |
| **Economic value retained** | 205 million | 150 million | 165 million |

All figures in CHF

**EC3: Coverage of the organisation's defined benefit plan obligations**

The Group operates a number of defined benefit and defined contribution plans throughout the world, the assets of which are generally held in separate trustee-administered funds. The pension plans are generally funded by payments from employees and by the relevant Group companies, taking account of the recommendations of independent qualified actuaries. The most significant plans are held in Switzerland, the US, the Netherlands and the UK.

Non-pension plans consist primarily of post-retirement healthcare and life insurance schemes, principally in the US.

For full details of our defined benefit and defined contribution plans, in line with the requirements on EC3, please see our 2014 Financial Report, note 7 (p. 34-39).



# Procurement practices

## As a global business with operations in over 40 countries, it is imperative that we develop a strong network of suppliers to meet customer and consumer demand and to expand our market footprint.

Our vision is to source materials in ways that preserve our environment, stimulate the development and well-being of communities from which we source, and safeguard the efficient use of resources for the long term.

The sustainable sourcing of raw materials is an integral part of our operations and one of our strategic pillars, as well as being part of our Sustainability programme. It is a key issue for many of our customers who increasingly want assurances of responsible supply chain practices, traceability and provenance.

### Our commitments

- Expanding our responsible sourcing initiatives ensures security of supply
- Working with our suppliers on sustainability throughout our value chains contributes to our customers increasing supply chain requirements
- Conducting regular reviews of our portfolio and implementing improvements through our ethical sourcing initiatives
- Gather information on origin of our ingredients to contribute to regulatory requirements, food safety and issue management.

### Progress in 2014

#### Communicate with all suppliers about procurement requirements relating to social responsibility

All suppliers are informed of our requirements through a Global Vendor Expectations document. We have been continuously revising this document to reflect supply chain risks such as anti-corruption, money laundering and human trafficking. The latest revision was communicated to all suppliers in 2014.

In 2014, Givaudan was again a main sponsor of the AIM-PROGRESS Responsible Sourcing Forum, which aims to promote the commitment by manufacturers and suppliers to improve responsible sourcing standards and sustainability of the supply chain.

#### Conduct audits with 200 of our top 400 suppliers by 2015; 200 of our top 400 suppliers to have joined the Sedex programme by 2015

In 2014 we surpassed our 2015 objective to have 200 top suppliers register with Sedex. We now have a total of 268 key raw material suppliers registered with Sedex. These suppliers represent 68% of our raw materials spend.

In 2014, we started to include our Indirect Material & Services Suppliers in the Sedex initiative. To date, 25 IM&S suppliers have joined Sedex.

We have also made good progress toward our Supplier audits target. The total number of our suppliers audited was 144 at the end of 2014.

#### Identify and develop additional sustainable sourcing initiatives

We have a dedicated organisation to reinforce a direct presence in countries of origin for the sourcing of these key natural ingredients. Most members of this Origination team, which is part of our Procurement function, are based in countries of origin where we are setting up collection networks to source natural ingredients directly from producers.

Patchouli

We have established a collection network on the Indonesian island of Sulawesi for the sustainable supply of patchouli, an iconic natural raw material for fine fragrance and functional perfumery. Givaudan sources most of its patchouli oil from this collection network. Our representatives provide local producers with training support in the techniques of harvesting, preparing and distilling patchouli, for which we aim to have a reliable supply in terms of quality and quantity. The field teams use tablet computers with the Givaudan-developed I-Source programme, on which data such as the volume of essential oil purchased and the location and yield of the crop are entered. This information helps deepen our knowledge of the market.

# Procurement practices
## Continued

For the same ingredient and to complement our Indonesian collection network, in the northeast of the island of Borneo in Malaysia we have initiated a local, exclusive partnership agreement on a large patchouli farm with its own distillery and one tenant. With one farm and a single distillation site, this open-air laboratory enables Givaudan to develop unique, totally traceable qualities of essential oil especially for our perfumers. Givaudan has financed plantation machinery, production equipment, as well as 11 new homes for workers.

### Vanilla
In 2010, we initiated an ethical sourcing programme for vanilla beans together with our long-standing partner Henri Fraise Fils in Madagascar. Vanilla supply from Madagascar is complex, due to a rural structure made up of thousands of small farmers. This raises traceability questions in the supply chain, as well as social and sustainability issues.

Our Ecocert certified organic vanilla and rural development programme aims at improving supply chain transparency and producers' living conditions. When the programme began in 2010 we initially worked with 14 villages that rely on vanilla production for their livelihood. This figure has since increased to 26 villages, representing some 2,000 organic vanilla farmers in total. Support is in the areas of food security and education. To date, we have been involved in the construction or repair and maintenance of 16 schools. Additionally, the programme promotes alternative revenue streams such as beekeeping, handicrafts, livestock and fishery. It also helps to provide better access to water and to health, and the first healthcare centre was built recently.

### Other sourcing initiatives
- Procurement is overseeing projects related to sustainable sourcing of raw materials that are funded through the Givaudan Foundation, an independent non-profit organisation established in 2014. Our ethical programme for vanilla beans in Madagascar won in 2013 a Creating Shared Value award from Nestlé in the Responsible Sourcing Vanilla category. Nestlé has donated money to collaborate with us in improving the education infrastructures.
- In 2014, we signed a joint venture agreement with Henri Fraise Fils that will enable us to establish a footprint for extraction supplied by our own collection networks of strategic naturals in Madagascar. Clove leaf oil will be the first ingredient that will be sourced through our existing collection network and processed into clove extracts.
- A milestone for Origination took place in late 2014 with the inauguration of a new cassia leaf extraction plant in China. The facility is in the centre of the cassia growing area of Guangdong province and will produce cassia oil exclusively for Givaudan for use as a flavour ingredient. The new plant is a further example of our initiatives aimed at gaining better control of the quality and quantity of raw material supplies and a footprint at the origin of supply, wherever in the world. It also shows that Givaudan can successfully transform the traditional way of collecting and processing naturals to make it more secure and cost optimised while setting new standards in responsible sourcing and quality.

### Develop third-party certification projects for raw materials
Vetiver in Haiti: Since 2012, Givaudan is working with a local vetiver essential oil producer and a cooperative of vetiver growers spanning three local villages. Growers are supported to improve the environmental and harvesting practices, and consequently the quality of the roots. The vetiver sourced is certified ESR (Fairness, Solidarity, Responsibility) according to Ecocert standards, with the added benefit that the crop is organic and fair trade.



# Procurement practices
## Continued

### How we manage this issue
Givaudan's Procurement Division monitors and manages supply chain risks arising from raw material purchases. There are three main ways we raise standards in our supply chain.

### Global Vendor Expectations
As a signatory to the UNGC, we use our Global Vendor Expectations document to notify raw material suppliers that they need to comply with its principles. All suppliers are informed of our sustainability requirements through this document.

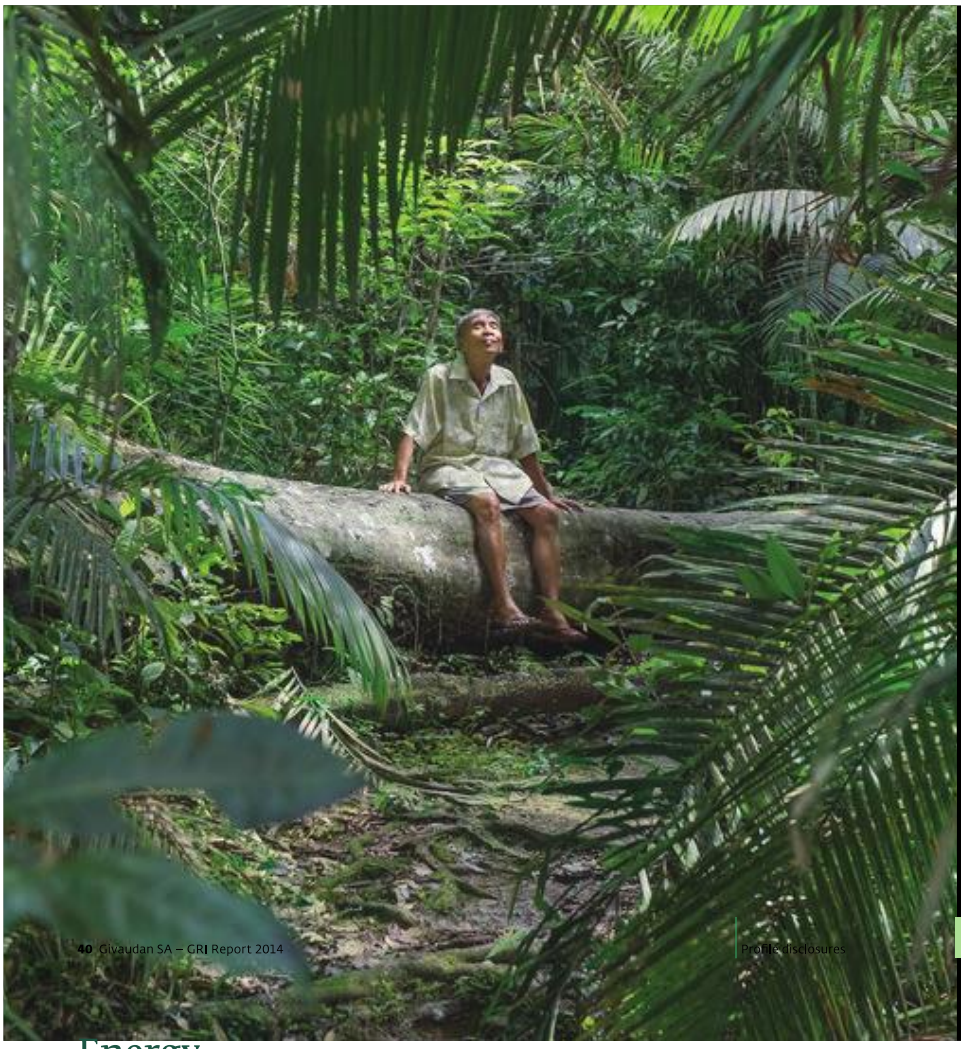
### Sedex and SMETA
We encourage selected suppliers to improve performance. One way we do this is by inviting suppliers to register with Sedex, which is a data-sharing platform to improve supply chain practices. Some then voluntarily go on to complete the Sedex Members Ethical Trade Audit (SMETA) which requires compliance in four key responsible sourcing pillars including Labour Standards, Business Integrity, Environment and Health and Safety. Non-compliance with these standards is not an option for Givaudan. One of the benefits of SMETA is that 'an audit for one is an audit for all'. Across AIM-PROGRESS this process is known as Mutual Recognition (MR), and it helps reduce supplier 'audit fatigue'. Internally, these processes are managed by procurement. Our category managers, located around the world, play a vital role in helping to ensure compliance.

### Ethical sourcing initiatives
Our pioneering Ethical Sourcing initiatives aim to achieve a medium- and long-term supply of unique raw materials in Australia, Laos, Venezuela, the Comoros Islands, Haiti, France and Madagascar. Givaudan's Ethical Sourcing programme addresses both social compliance and supply risk, and covers materials with a strategic role in our supply chain. Supply chain solutions for these materials are tailored by region but also encompass the four key pillars of Labour Standards, Business Integrity, Environment and Health and Safety. Givaudan's Origination Procurement Team, set up in 2013, takes this commitment to new levels, and is particularly focused on alleviating supply risk.

### Performance indicators

**EC9: Proportion of spending on local suppliers at significant locations of operation**

It is common practice to prefer sourcing from locally based suppliers (defined as suppliers who are based in the same country as the Givaudan 'facility'). This is reflected in the 82.5% by value of non-raw material purchased locally in 2014. For raw materials, 27.4% by value were sourced locally in 2014. Several of the raw materials we buy cannot be sourced in countries other than the ones where it naturally grows.



# Environment

This section concerns the environmental dimension of sustainability and Givaudan's impacts on living and non-living natural systems, including ecosystems, land, air, and water.

**In this section:**


**40** Energy
**42** Water
**44** Emissions
**46** Effluents and waste
**48** Products and services
**49** Transport
**50** Supplier environmental assessment




# Energy

## Givaudan's stated vision is to continuously drive operational excellence without compromising the environment. This is good for the environment, and good for business.

### Our commitments

Improve eco-efficiency of factory manufacturing sites with a focus on greenhouse gas emissions, waste and water, and reduce our overall footprint against a 2009 baseline focusing on eco-efficiency for energy, carbon emissions, incinerated and land-filled waste, and municipal and groundwater.

### Progress in 2014

Energy consumption: 20% reduction, per tonne of product, by 2020 against baseline year 2009

-17.2% (against restated 2009 baseline)

During 2014, the energy per tonne figure improved from -13.2% (restated 2013 figure) to the stated -17.2% as a result of further efficiency improvements implemented by local Green Teams and local engineering activities. Some examples of this are described later in this document. The absolute total energy figure in 2014 has increased against the 2009 baseline by just under 3%, while the production volume over the same period has increased by almost 25%.

### How we manage this issue

In 2014, the Eco-efficiency Leadership Team (EELT) continued to encourage local Green Teams and local site Eco-efficiency Management Teams to further develop and update site plans with additional saving initiatives and deliver improvement initiatives. Plans are in place in most sites, many including two to three year agreed improvement targets. In this context the introduction of a dedicated Green Team Award for successful eco-efficiency projects and a regular performance reporting on site, regional, divisional and global basis are main contributors to the success. Following a decision of our Leadership Board, capital expenditure project proposals need to contain a Green Chapter, which outlines the eco-efficiency aspects of the proposed investment and includes a cost/benefit analysis, and 'puts a price on carbon'.

The target setting, documentation of improvement initiatives and regular performance reporting by individual sites are aligned with the requirements and principles of ISO 14001 Environmental Management System. To date, five Givaudan manufacturing locations have been certified against the ISO 14001 standard.

### Performance indicators

**EN3: Energy consumption within the organization**

| | 2009 (restated) | 2013 (restated) | 2014 |
|---|---|---|---|
| **Direct energy: from primary sources (GJ)** | 1,632,589 | 1,739,478 | 1,678,076 |
| **Indirect energy: purchased electricity and steam (GJ)** | 897,286 | 1,009,193 | 922,754 |

**EN5: Energy intensity**

| | 2013 (restated) | 2014 |
|---|---|---|
| **Energy saved (per tonne of product) against 2009 baseline** | 13.2% | 17.2% |

# Energy
## Continued

**EN6: Reduction of energy consumption**

Sustainable electricity saving

The Green Team in the Shanghai Flavour factory has undertaken a number of initiatives to promote electricity saving. As a result, the site saw a 3% savings in electricity over a two-year period while the production output almost doubled. In addition to awareness raising activities, improvements were related to the systematic check of potential savings on electrical appliances and equipment as well as VFD installation. The intelligent control of exhaust fan frequency and timing also contributed. The success of these initiatives was recognised with an award in September 2014 by local authorities.

Extend florhydral manufacturing

At our Sant Celoni site in Spain, the highest volume ingredient produced is florhydral. With global demand on the rise, the site was faced with doubling production in 2014. They aimed to achieve this ambitious new goal while also lessening environmental impact and increasing eco-efficiency. Manufacturing florhydral is a multi-step process that uses a combination of distillation, blending and other processes. The Green Team analysed data and identified three possible improvements that would make production more sustainable. These included: using bulk raw materials, as opposed to purchasing 'drums'; changing the gas mixing procedures to save on transport; and optimising steps in the production process. Consequently, by reverting to bulk and reducing gas requirements they managed to save 24000 KM/ per year on truck transportation of drums and 54000 KM/ per year on transportation. Over the course of the year Sant Celoni saved a total of 150MWH of energy while doubling production of florhydral.

Energy saving workshops

In 2014, four energy-saving workshops were held in Europe and in Brazil, following the first successful workshop in the US held at the end of 2013. With participants from different locations and with the help of a completed energy self-assessment tool (developed in-house), energy (and water) saving opportunities were identified during a 3-day intensive workshop. Most of the opportunities identified relate to lack of attention, unnecessary spillages, unnecessary running of equipment or insufficient maintenance.
An example of achievements comes from the Devon site in the US. Large equipment was identified as contributing to high energy consumption on weekends (odour control, dust control, lights, CIP equipment, etc.). Efforts were made to understand the shut-down impact, then Standard Operation Procedures were written and routine shutdowns were organised when viable. As a result, a projected annual saving of over 700,000 kWh electricity, 70,000 m³ of natural gas as well as 7,000 m³ of water is forecast.

**EN7: Reductions in energy of products and services**

Buying in green energy to reduce emissions

Givaudan Indirect Material & Service Suppliers (IM&S) has agreed to buy green energy that will meet our electricity needs and reduce our carbon footprint. Electricity accounts for almost 34% of the total energy used by the manufacturing sites, but equates to 50% of our total scope 1 and scope 2 $CO_2$ emissions. The initiative began in 2011. Highlights of the programme in 2014 were:

100% green electricity at our site in Barcelona, Spain

Greener electricity at our sites in Japan and France.

The $CO_2$ emission load per purchased kWh of electricity further reduced by 3.5% compared to 2013 while against 2009 baseline this figure is 13.9%. Of all electricity purchased almost 33% (24% in 2013) is produced from renewable sources, while 52% is carbon free (46.5% in 2013).

Performance

# Water

Givaudan's stated vision is to continuously drive operational excellence without compromising the environment. This is good for the environment and good for business.

### Our commitments

–Improve eco-efficiency of factory manufacturing sites with a focus on greenhouse gas emissions, waste and water, and reduce our overall footprint against a 2009 baseline focusing on eco-efficiency for energy, carbon emissions, incinerated and land-filled waste, and municipal and groundwater.

### Progress in 2014

Water use: 15% reduction, per tonne of product, by 2020 (for municipal and groundwater) against baseline year 2009

-11.7% (against 2009 baseline)

During 2014, the water consumption per tonne figure improved from -6.8% (restated 2013 figure) against baseline to the stated -11.7%. The main reasons for this improvement are the successful commissioning of a new factory and the related production closure of two factories combined with the efficiency improvements implemented by local Green Teams and local engineering activities at other Givaudan sites. This includes as well the successful outcoming of the energy workshops as described in EN6.

### How we manage this issue

In 2014, the Eco-efficiency Leadership Team (EELT) continued to encourage local Green Teams and local site Eco-efficiency Management Teams to further develop and update site plans with additional saving initiatives and deliver improvement initiatives. Plans are in place in most sites, many including two to three year agreed improvement targets. In this context the introduction of a dedicated Green Team Award for successful eco-efficiency projects and a regular performance reporting on site, regional, divisional and global basis are main contributors to the success. Following a decision of our Leadership Board, capital expenditure project proposals need to contain a Green Chapter, which outlines the eco-efficiency aspects of the proposed investment and includes a cost/benefit analysis, and 'puts a price on carbon'.

The target setting, documentation of improvement initiatives and regular performance reporting by individual sites are aligned with the requirements and principles of ISO 14001 Environmental Management System. To date, five Givaudan manufacturing locations have been certified against the ISO 14001 standard.

### Performance indicators

**EN8: Total water withdrawal by source**

| Water intake (m³) | 2009 (restated) | 2013 (restated) | 2014 |
|---|---|---|---|
| Municipal water | 2,286,999 | 2,602,993 | 2,379,183 |
| Groundwater | 1,074,035 | 1,318,604 | 1,309,789 |
| Municipal and groundwater | 3,361,034 | 3,921,597 | 3,688,972 |
| Surface water | 7,432,649 | 5,150,236 | 5,007,034 |
| Total water* | 10,793,683 | 9,071,833 | 8,696,006 |

* Includes sanitary, cooling and process water

# Water
# Continued

**EN8: continued**

Water saving initiatives with effect
At the Jigani site in India, two projects were implemented to reduce water consumption and electricity use, which enabled reducing absolute water use by 24% while production output increased on an annual basis by over 9%. The first project concerns the automation of water flow for the washing of mixing tanks and mobile pans thus avoiding overdosing of water. The second project concerned uncovering underground water pipes. This rerouting made them more visible which allows for early detection and reparation of leaks.

Water reduction at Carthage site
Savings opportunities were identified through better regulating and shutting off continuous water users such as dust scrubbers, vacuum pumps as well as distillation system condensers. For example, the installation of new solenoid and control valves in the scrubbers and the vacuum pumps reduced water consumptions. Consequently the monthly water consumption dropped by 8%. The project regarding the distillation system condenser is expected to bring another 5-10% reduction.

Optimising water consumption
At our new factory in Hungary commissioned in 2013, the production output approximately doubled in 2014. In the commissioning period, the water consumption was relatively high. To eliminate the risk of water supply outage and waste water treatment capacity overload, a task force was put in place to reduce the factory's water consumption. Several initiatives were developed and implemented, including amongst other examples, the flow-through water cooling of stirring motors that was re-circulated to the cooling system. The constant, uncontrolled cooling water of the boiler house was strongly reduced as well as water cooling of stirrers of the spray drier. As a result, a significant reduction of water use has been achieved (estimated at 60$m_3$/day), which is reflected in a comparable total water consumption in 2014 compared to 2013, while output doubled.

Rain water harvesting at Jigani site
At our Jigani site in India, water requirements have historically been met by purchasing water, which was delivered by road-tankers. In 2012, however, the Jigani Green Team introduced a project for the site to harvest its own rain water through enriching existing dry bore-wells, which were put into operation quickly making the site self-sufficient for its water needs. In 2014, the site went one step further, taking advantage of its geographical low lying position and collecting rain water from neighbouring higher contours. In moving from a water-starved site, to a water-rich site, not only does Jigani take advantage of a natural resource it also aids the local community in its water resourcing. Today, the site consumes 8,000 $m_3$ of ground water per annum and actually gives back 12,000 $m_3$. Other eco-efficiencies include the reduction in purchased water – carried in road-tankers – thus reducing transport costs, and $CO_2$ emissions.



# Emissions

## Givaudan's stated vision is to continuously drive operational excellence without compromising the environment. This is good for the environment and good for business.

### Our commitments

- Improve eco-efficiency of factory manufacturing sites with a focus on greenhouse gas emissions, waste and water and reduce our overall footprint against a 2009 baseline focusing on eco-efficiency for energy, carbon emissions, incinerated and land-filled waste and municipal and groundwater.

In particular, we are focused on:

- reducing carbon emissions as far as possible. We are determined to achieve year-on-year improvements, with an ultimate aspiration of zero carbon emissions.

### Progress in 2014

Direct and indirect $CO_2$ emissions: 25% reduction, per tonne of product, by 2020 (indirect relates to purchased secondary energy and not energy used by others, i.e. our raw materials suppliers or transport service providers)

-24.6% (against restated 2009 baseline)

During 2014, the $CO_2$ per tonne figure improved from -19.5% (restated 2013 figure) to the stated -24.6%%, as a result of further efficiency improvements and investments implemented by local Green Teams and local engineering activities. Some examples of this are described later in this document. The absolute total direct and indirect $CO_2$ emission has decreased against the 2009 baseline by 13,700 metric tonnes (i.e. 6.3%), while the production volume over the same period has increased by almost 25%.

### How we manage this issue

In 2014, the Eco-efficiency Leadership team (EELT) continued to encourage local Green Teams and local site Eco-efficiency Management Teams to further develop and update site plans with additional saving initiatives and deliver improvement initiatives. Plans are in place in most sites, many including two to three year agreed improvement targets. In this context the introduction of a dedicated Green Team Award for successful eco-efficiency projects and a regular performance repor-ting on site, regional, divisional and global basis are main contributors to the success. Following a decision of our Leadership Board, capital expenditure project proposals need to contain a Green Chapter, which outlines the eco-efficiency aspects of the proposed investment and includes a cost/benefit analysis, and 'puts a price on carbon'.

The target setting, documentation of improvement initiatives and regular performamce reporting by individual sites are aligned with the requirements and principles of ISO 14001 Environmental Management System. To date, five Givaudan manufacturing locations have been certified against the ISO 14001 standard.

### Monitoring carbon emissions

We participated in the annual CDP survey for Investors as well as in the Supply Chain survey at the request of a number of customers. This year's performance score was B (on a scale of A-E with A being the highest) and the disclosure score was 89 (against a CDP-average of 53). The scores demonstrate that we regard the mitigation of Climate Change as a critical issue for our business and that we manage our carbon emissions through rigorous internal data management and the implementation of improvement initiatives.

# Emissions
## Continued

### Performance indicators

**EN15: Direct greenhouse gas (GHG) emissions (Scope 1)**

| GHG emissions (tonnes)* | 2009 (restated) | 2013 (restated) | 2014 |
|---|---|---|---|
| Scope 1: from direct energy sources | 102,453 | 103,559 | 98,001 |

**EN16: Energy indirect greenhouse gas (GHG) emissions (Scope 2)**

| GHG emissions (tonnes)* | 2009 | 2013 (restated) | 2014 |
|---|---|---|---|
| Scope 2: from indirect energy sources | 113,687 | 114,259 | 104,455 |

* Greenhouse gas data are limited to $CO_2$ emissions

**EN17: Other indirect greenhouse gas (GHG) emissions (Scope 3)**

| GHG emissions (approximate tonnes) | 2013 | 2014 |
|---|---|---|
| Scope 3: Business travel | 14,950 | 14,020 |
| Scope 3: Outbound product transport** | 37,000 (restated) | 34,620 |
| Scope 3: Commuting | 14,700 (as 2012) | not available |
| Scope 3: Packaging | 50,385 (restated) | 52,397 |

* The majority of this data was collected through our global travel agent and we added an estimate, based on purchased tickets, to cover the three countries in Asia which book business travel locally.

**The figures include outbound transport by air, ship and road

**EN19: Reduction of greenhouse gas (GHG) emissions**

In 2014, a significant intensity based and absolute reduction of $CO_2$ emissions has been realised. This is the result of the many initiatives at our manufacturing sites to reduce energy consumption (see examples under EN6) as well as an increased use of electricity produced from renewable sources (EN7). The latter is particularly the case for our factory in Spain and Japan.

For further initiatives on greenhouse gas emissions and reductions achieved, please refer to EN6 and EN7.

**EN20: Emissions of ozone-depleting substances (ODS)**

| Ozone-depleting substances | 2009 | 2013 (restated) | 2014 |
|---|---|---|---|
| CFC inventory (kg) | 15,714 | 10,756 | 11,253 |
| CFC 11 equivalent inventory (kg) | not available | 641 | 654 |
| CFC loss-replacement (kg) | 1,393 | 1,263 | 854 |
| CFC 11 equivalent loss/ replacement (kg) | not available | 70 | 52 |

**EN21: NOx, SOx, and other significant air emissions**

| Other significant air emissions | 2009 | 2013 (restated) | 2014 |
|---|---|---|---|
| Nitrogen oxides – NOx tonnes* | 1045 | 104.2 | 79 |
| Sulphur dioxide – $SO_2$ tonnes | 359 | 269.8 | 1.2 |
| Volatile organic compounds (tonnes) | not available | 437 | 438 |

Performance

* [illegible] annual fuel consumption by the corresponding emission factor for the type

The strong drop in $SO_2$ emissions is related to the fact that the use of heavy fuel oil in a site was ceased.

# Effluents and waste

Givaudan's stated vision is to continuously drive operational excellence without compromising the environment. This is good for the environment and good for business.

### Our commitments

–Improve eco-efficiency of factory manufacturing sites with a focus on greenhouse gas emissions, waste and water, and reduce our overall footprint against a 2009 baseline focusing on eco-efficiency for energy, carbon emissions, incinerated and land-filled waste and municipal and groundwater.

In particular, we are focused on:

–encouraging the redesign of resource life-cycles so that waste generation is minimised, with any unavoidable waste products being reused or recycled. Our ultimate aspiration is to achieve zero waste

–designing our processes to minimise noise and odour emissions

–reducing the volume of effluents by reducing the intake of water from municipal and/or groundwater sources.

### Progress in 2014

Total weight of incinerated and land-filled waste by type and disposal: 15% reduction, per tonne of product, by 2020

-36.7%% (against restated 2009 baseline)

During 2014, the waste reduction per tonne figure improved from -32.5% (restated 2013 figure) to -36.7%, as a result of further efficiency improvements and investments implemented by local Green Teams and local engineering activities. In addition to the stated local activities, this relatively big improvement also originates from the fact that we as part of our participation in the Dow Jones Sustainability Index programme, have endorsed their waste classification definitions; this implies amongst others that waste material that has a positive value for the company because it can be used as a fuel in a boiler house or is 'sold' to a waste handling company, is classified as 'recycled waste'. Increasingly over the years of reporting we have seen that part of our waste materials has a positive value and meets the described criteria. Some waste reducing initiatives are described further in this document.

### How we manage this issue

In 2014, the Eco-efficiency Leadership Team (EELT) continued to encourage local Green Teams and local site Eco-efficiency Management Teams to further develop and update site plans with additional saving initiatives and deliver improvement initiatives. Plans are in place in most sites, many including two to three year agreed improvement targets. In this context the introduction of a dedicated Green Team Award for successful eco-efficiency projects and a regular performance repor-ting on site, regional, divisional and global basis are main contributors to the success. Following a decision of our Leadership Board, capital expenditure project proposals need to contain a Green Chapter, which outlines the eco-efficiency aspects of the proposed investment and includes a cost/benefit analysis, and 'puts a price on carbon'.

The target setting, documentation of improvement initiatives and regular performance reporting by individual sites are aligned with the requirements and principles of ISO 14001 Environmental Management System. To date, five Givaudan manufacturing locations have been certified against the ISO 14001 standard.

#### Waste reduction initiatives

Following Green Team and engineering initiatives, several of our sites have reported significant waste reduction figures on a per tonne produced basis. An example of such initiatives concern our site in Carthage (US) where organic waste streams generated from an extraction process are now collected in dedicated water tight dumpsters. The content is sent to a contractor who composts the material. Before this set-up was made, the material was land-filled. It is anticipated that about 100 tonnes of this organic waste can be diverted from land-fill.

At the Dübendorf site (Switzerland) a reduction of packaging used for transporting waste materials and the introduction of pallet and IBC recycling by a third-party contractor, has led to a reduction in the quantity of waste sent to land-fills or incineration. The expected reduction is up to 100 tonnes per year.

Both described case studies are contributing to our efforts to reduce land-filling of waste.

#### Biodegradability

Givaudan's biodegradability programme has been built on the expertise of our internationally recognised scientists who have developed novel methods to understand the fate of fragrance raw materials in the environment. This has resulted in the development and use of biodegradable fragrance materials that today represent over 50% of the total number of materials used for creation. This commitment to environmentally responsible materials has enabled Givaudan to meet ever-increasing requirements of regulators such as REACH in Europe or the EPA in the US who are encouraging industry to design in safety. As an example the US EPA has recognised Givaudan through their Sustainable Futures Program to be consistently delivering new fragrance materials to the market with high environmentally responsible designs.

# Effluents and waste
## Continued

### Performance indicators

**EN22: Total water discharge by quality and destination**

| Water discharge (m³) | 2009 (restated) | 2013 (restated) | 2014 |
|---|---|---|---|
| To the environment without biological treatment | 7,509,123 | 4,921,749 | 4,607,643 |
| To the environment after biological treatment | 1,928,725 | 2,000,449 | 1,952,078 |
| To external treatment facility without pre-treatment | 355,458 | 560,372 | 424,394 |
| To external treatment facility after pre-treatment | 1,311,436 | 1,717,098 | 1,754,174 |
| Total discharged water | 11,104,742 | 9,199,668 | 8,738,289 |

The slightly higher total volume of discharged water compared to water intake is caused by the treatment of waste water of a local community at one of our manufacturing sites.

Quality monitoring of waste water

As part of our Sustainability programme we have started to monitor the quality of waste water which is discharged into the environment after or without biological treatment. By the start of quarter 2 of 2014 the sites for which this is applicable have been analysing the water quality through COD analysis. The resulting total quantity of COD discharged in a nine-months period has been measured and calculated at 255.5 metric tonnes.

**EN23: Total weight of waste by type and disposal method**

| Hazardous waste (tonnes) | 2009 (restated) | 2013 (restated) | 2014 |
|---|---|---|---|
| Incinerated | 14,050 | 9,844 | 9,536 |
| Incinerated with energy recovery * | not available | 4,906 | 4,673 |
| Land-filled | 728 | 376 | 533 |
| Recycled | 3,313 | 12,233 | 14,197 |
| Total hazardous waste | 18,091 | 22,453 | 24,266 |

| Hazardous waste | 2009 (restated) | 2013 (restated) | 2014 |
|---|---|---|---|
| Incinerated | 3,058 | 2,974 | 2,245 |
| Incinerated with energy recovery * | not available | 1,235 | 843 |
| Land-filled | 6,695 | 7,565 | 6,973 |
| Recycled | 16,350 | 28,663 | 29,866 |
| Total hazardous waste | 26,103 | 39,202 | 39,084 |

* Quantity out of total incinerated waste which is incinerated with an energy recovery of at least 75%

The % of the total generated waste which is recycled is growing from 44.5% in baselin re increases to 78% when incineration with 75% energy recovery is also classified as 'recycled'.

Performance

# Products and Services

## Most of the products we manufacture and sell are used as an ingredient in consumer products.

In order to minimise the environmental impact of these consumer products, it is important to understand the impact of our products and aim to minimise this impact.

### Our commitments

- Engage with customers to develop new technologies for healthier and sustainable products
- Do more with less, promoting innovative design based on concentrated quality and compacted fragrances
- Ensure our products are not persistent in the environment after their use.

Our ultimate aspiration is to create products that are designed and developed in line with sustainability principles, and by consequence are 100% sustainable by design.

### How we manage this issue

Our innovation and development teams regularly conduct sustainability-related research programmes to design more sustainable products using green chemistry principles and through sustainability profiling studies.

Givaudan has completed the biodegradability screening of all our perfumery ingredients, including natural materials. Rich with more than 20 years' experience in the biodegradability testing of fragrance ingredients, Givaudan has an extensive database on the biodegradability of fragrance ingredients.

For flavours, all our products are consumed at the end of their life cycle, so do not cause disposal issues.

### Performance indicators

**EN27: Mitigation of environmental impacts of products and service**

Eco efficiency progress

For many years we have been working on reducing the use of utilities and the generation of waste going to land filling or incineration. The table below covers the development of the indicators at our manufacturing sites over the period 2013-2014.

Average indicator value per tonne of product produced by Givaudan

| Indicator | % reduction improvement 2013-2014 |
|---|---|
| Used energy (Gjoules/tonne) | 4.6% |
| emitted $CO_2$ (kg/tonne) | 6.3% |
| Water usage (m³/tonne) | 5.2% |
| Waste* generated (kg/tonne) | 6.4% |

*waste going to land-filling or incineration

Extend production while reducing energy

At our Sant Celoni site in Spain, one key ingredient produced faced double production in 2014. The local team identified improvements and managed to save 150MWH of energy over the year.

Water saving initiative

At the Jigani site in India two projects were implemented to reduce water consumption (as well electricity usage). During 2014 an absolute water reduction of 24% was realised while production output increased on an annual basis by over 9%.

Waste reduction initiative

An example of such initiatives concern our site in Carthage (US) where organic waste streams generated from an extraction process is now collected in dedicated water tight dumpsters. The content is sent to a contractor who composts the material. Before this set-up was made the material was land-filled. It is anticipated that about 100 tonnes of this organic waste can be diverted from land-filling.

# Transport

## Delivery of finished or intermediate products to our customers or other Givaudan manufacturing sites is an important step in our value chain.

The associated carbon footprint with transport is significant in relation to the footprint of our manufacturing activities.

### Our commitments

– Sustainable logistics offers opportunities to improve the efficiency through reduced fuel usage and therefore lower transport costs.

### How we manage this issue

We monitor the environmental impact associated with different transport modes through $CO_2$ emissions. Contractors who transport our products are increasingly producing carbon footprint reports, which allows Givaudan to establish a baseline. A programme with targets for improvements will be developed from this baseline. In 2014, we continued our programme to reduce reliance on air cargo to transport products.

Supply chain project to reduce our carbon footprint
In 2012, we set up a Global Transportation Project to reduce freight spend and share best practices across the Company. The initiative also focused on identifying carbon savings through transport and distribution efficiency – in particular through shipment consolidation and by changing the mode of transport to less carbon intensive forms. Through close cooperation with supply chain managers in each of the regions, customer care managers and local site transportation managers, we have consolidated our approach to transportation – across all Givaudan and freight modes of transport. The project has also improved consolidation of products distributed between production sites and warehouses and production sites and customers.

### Performance indicators

**EN30: Significant environmental impacts of transporting products and other goods and materials for the organisation's operations, and transporting members of the workforce**

Product transportation: With the help of transport companies that operate on a global or regional basis, we have established the carbon footprint of outbound transport covering air, ship and road. In 2014 this figure was approximately 34,620 metric tonnes of $CO_2$, 6.4% less than the corrected figure for 2013 of 37,000 tonnes. The reduction is the result of Givaudan Supply Chain professionals' dedication to actively manage the transport network in order to reduce environmental impact.

The biggest saving has been in reducing the transport by air cargo. With a dedicated project approach in the Flavour Division, a 14% reduction (by weight) of air cargo for intercompany deliveries has been achieved. For the first time, carbon footprint data was collected for inbound raw materials for which transport was organised by Givaudan; for about 26,000 tonnes of raw materials the transport footprint was about 4,760 tonnes of $CO_2$.

Transport related incidents: Four small transport/packaging related incidents were reported via our external emergency response provider. With the help of this provider all incidents were controlled and three of the four minor in nature. In all three cases it concerned small leakages from the packages that were damaged during off-loading and in a transit warehouse. One incident involved a person cleaning an accidental spill, who had possibly inhaled fumes from the product which gave him a pain in his throat the next day. The provider advised the person to go to the doctor as a precaution.

Employee air travel: In 2014 employee travel – in terms of distance flown – was reduced slightly despite a higher level of business activity. Using more up-to-date $CO_2$ conversion factors for different type of planes, which reflects the higher efficiency in fuel consumption of modern planes, the calculated $CO_2$ emissions was 14,020 metric tonnes, which is approximately 6% less compared to the 2013 published figure.

Employee commuting: During 2012 an employee survey about commuting practices was organised through the Green Teams. Based on collected responses, the footprint was estimated at 14,700 metric tonnes. A new survey will be organised to establish possible reductions since 2012.

Packaging of finished product: Our SAP systems allow us to retrieve global data for the different types of packaging used. Combining these data with standard carbon footprint information from our suppliers, enabled us to estimate the 2014 footprint for packaging at 52,397 metric tonnes, which [illegible]013. The reason for this [illegible]se in packaging units used, and a slight shift towards packaging with a higher footprint per unit (e.g. steel and plastic drums).



# Supplier environmental assessment

## Responsible sourcing of raw materials is an important element of Givaudan's Sustainability programme, and a key issue for many of our customers who increasingly want assurances of responsible supply chain practices, traceability and provenance.

As a signatory of the ten principles of the United Nations Global Compact, Givaudan holds itself to a high ethical and social standard of human rights, labour standards, and anti-corruption. Givaudan has its Principles of Business Conduct, which require it, among others, to comply with all applicable laws and regulations.

By consequence Givaudan has similar expectations of its vendors.

As per the United Nations Global Compact principles 7-9, we expect the suppliers to support a precautionary approach to environmental challenges, to take initiatives which promote greater environmental responsibility and to encourage the development and implementation of environmentally friendly technologies.

### How we manage this issue

Givaudan initiates the vendor management programme as early as possible when developing new relationship with suppliers. This is communicated using the vendor expectation document.

Givaudan initiates the vendor management programme as early as possible when developing new relationships with suppliers. This is communicated using the vendor expectation document.

Givaudan suppliers are categorised and assessed for their potential risk – the extent to which they have opportunities to introduce positive changes in their system. These risks include supply, health and safety challenges, Human Rights, political instability or risk related to weather, which could destroy a key crop and cripple a community.

We encourage selected suppliers to improve performance. One way we do this is by inviting suppliers to register with Sedex, which is a data-sharing platform to improve supply chain practices. Some then voluntarily go on to complete the Sedex Members Ethical Trade Audit (SMETA) which requires compliance in four key responsible sourcing pillars including Labour Standards, Business Integrity, Environment and Health and Safety. Non-compliance with these standards is not an option for Givaudan. One of the benefits of SMETA is that 'an audit for one is an audit for all'. Across AIM-PROGRESS this process is known as Mutual Recognition (MR), and it helps reduce supplier 'audit fatigue'. Internally, these processes are managed by procurement. Our category managers, located around the world, play a vital role in helping to ensure compliance.

### Performance indicators

**EN32: Percentage of new suppliers that were screened using environmental criteria**

All new relationships between Givaudan and vendors are developed under vendor requirement guidelines as reference material.

We encourage selected suppliers to improve their performance. One way we do this is by inviting suppliers to register with Sedex, which is a data-sharing platform to improve supply chain practices.

– Total number of significant suppliers identified: 400
– Total number of suppliers assessed to date: 256
– Total number of suppliers assessed in 2014: 52
– Percentage of suppliers assessed to date: 64%
– Percentage of suppliers assessed in 2014: 13%

# Labour practices

This section concerns the social dimension of sustainability and Givaudan's impacts on, and responsibilities to, employees of the Company, including how people issues are managed.

**In this section:**


**52** Employment
**54** Labour/management relations
**55** Occupational health and safety
**57** Training and education
**58** Diversity and equal opportunity
**59** Equal remuneration for women and men
**60** Supplier assessment on labour practices and decent work




# Employment

## Rather than viewing organisational processes as ways of extracting more economic value, the best companies have a purpose beyond creating economic value.

For Givaudan, this includes providing meaningful and rewarding jobs, and enhancing employees' quality of life.

### Our commitments

– Engage employees in making a positive difference.

We are committed to offering a workplace where people are able to achieve their career aspirations, be rewarded for their performance, and be given the best development opportunities.

### How we manage this issue

As long-term success is built with the strength of our people, Givaudan aims to equip our business leaders with the skills they need to excel while developing and challenging them, and rewarding talents in a performance-driven culture which promotes respect, openness and diversity.

### Calculation basis

All labour related indicators in this report are related to headcounts, except on page 6 and 11 where numbers of employees is full-time equivalent.

### Recruitment and development

We are committed to helping our employees to develop their full potential through attractive opportunities. We are also actively managing our talent pipeline to ensure the sustainability and leadership positions of Givaudan. We give our people the time to learn and the right exposure to ensure their career growth, adopting a flexible approach to each person's skills and personal situations, wherever we can. In 2013 we implemented 'Engage', our integrated and comprehensive online platform available to managers and employees that centralises the majority of people processes related to recruitment, performance and development. At the end of 2014 we launched our leadership programmes, aimed at developing our employees, from first-time managers to members of our executive community.

### Compensation and benefits

Compensation is a key component of Givaudan's people management strategy. Our philosophy is to provide market-competitive and fair compensation, while rewarding employees for individual and business achievements. Givaudan's wide-ranging benefits package is constantly assessed to make sure it is competitive and thorough. It includes comprehensive benefits to help employees meet their retirement, healthcare, income-protection and time-off needs. Our Rewards strategy is currently being updated in order to meet management and employee expectations, especially in terms of providing more benchmarking transparency and filling in the gaps in the areas of rewards education and communication.

### Work-life balance

Givaudan published a work-life balance position statement in March 2012.

### Givaudan Engagement Survey

Givaudan's first ever all-employee Engagement Survey was conducted in October 2013. It aimed to measure employee engagement across regions and divisions, to understand the key drivers of engagement in our Company.

Results were very strong. For example 95% of our employees said they would still like to be working at Givaudan in 12 months' time. Positive feedback was received especially regarding our working environment, our culture of continuous improvement and our alignment to common goals. But we also want to continuously improve and challenge ourselves.

We identified three key areas of improvement from the findings of our first Employee Engagement Survey, conducted in late 2013:

– Career: Achieving employees' goals and providing recognition

– Collaboration: Sharing knowledge across our business

– Inclusiveness: Enabling everyone's best contribution

The Executive Committee and management committees have finalised key commitments under each of these global priorities:

– For Career, we are focusing on performance and development and encouraging recognition and reward for performance that goes 'above and beyond'.

– For Collaboration, we are making it easier for colleagues to share knowledge and connect with others around the business.

– For Inclusiveness, we will focus on the diversity of our business in senior positions, and promote Givaudan's common values and ways of working.

# Employment
## Continued

### Performance indicators

**LA1: Total number and rates of new employee hires and employee turnover by age group, gender and region**

Employment contracts initiated

| Region | Age range <30 | Age range 30-50 | Age range >50 | Female | Male |
|---|---|---|---|---|---|
| Asia Pacific | 168 | 182 | 5 | 160 | 195 |
| Europe, Middle East, Africa | 267 | 295 | 22 | 192 | 392 |
| Latin America | 88 | 89 | 1 | 66 | 112 |
| North America | 78 | 91 | 25 | 78 | 116 |
| Total | 601 | 657 | 53 | 496 | 815 |

Employment contracts terminated

| Region | Age range <30 | Age range 30-50 | Age range >50 | Female | Male |
|---|---|---|---|---|---|
| Asia Pacific | 62 | 115 | 21 | 95 | 103 |
| Europe, Middle East, Africa | 108 | 232 | 96 | 157 | 279 |
| Latin America | 39 | 91 | 14 | 55 | 89 |
| North America | 44 | 84 | 74 | 71 | 131 |
| Total | 253 | 522 | 205 | 378 | 602 |

Turnover rate (%)*

| Region | Age range <30 | Age range 30-50 | Age range >50 | Total | Female | Male |
|---|---|---|---|---|---|---|
| Asia Pacific | 15% | 7% | 9% | 9% | 9% | 8% |
| Europe, Middle East, Africa | 17% | 8% | 9% | 9% | 10% | 9% |
| Latin America | 16% | 11% | 11% | 12% | 13% | 11% |
| North America | 21% | 8% | 11% | 11% | 10% | 11% |
| Total | 17% | 8% | 10% | 10% | 10% | 10% |

* Turnover calculation is based on number of terminations divided by total headcount during the reporting period



# Labour/management relations

## Businesses face many uncertainties in the rapidly changing global market.

Establishing genuine dialogue with freely chosen workers' representatives enables both workers and employers to understand each other's challenges better and find ways to resolve them.

### Our commitments

– Embrace diversity throughout our organisation and create an engaged and inclusive workforce.

### How we manage this issue

Givaudan supports the freedom of employees to join trade unions or other employee representative bodies, provided these bodies are properly constituted and in line with local laws and practices. Givaudan does not discriminate based on employee membership of, or association with, these bodies and seeks to enter into constructive discussions at all times. One example is the recent revision to the European Works Council Agreement to take into account the most recent EU directives.

We continue to hold regular European Works Council consultations with a group of employees, which represents work council members from all EU member states where we have operations. The purpose is to keep employees informed and consulted about significant structural changes in the organisation, and to report any feedback to the Executive Committee. The Givaudan Sustainability programme updates are regularly discussed with the European Works Council.

### Performance indicators

**LA4: Minimum notice periods regarding operational change**

Legal local notice period prior to the implementation of significant operational changes that could substantially affect our employees is respected either through direct communication to our employees or through their elected representatives.

Works councils or other employee representatives are present in most of our locations.

# Occupational health and safety

## An essential part of being a responsible company and employer is the health and safety of our employees, and the protection of the environment in which we operate.

### Our commitments

– Reduce incidents by strengthening workplace environment, safety behaviour and awareness.

Our ultimate health and safety aspiration is to eliminate accidents. Our primary means to achieving this aspiration is through a 'Zero is Possible' behavioural-based safety awareness programme designed to develop a strong culture in which every employee takes responsibility for their own safety, the safety of the people around them and the safety of the environments in which we operate.

### Progress in 2014

#### Conduct 'Zero is Possible' behavioural safety programme

We continued to build on our SafeStart™ safety awareness training, which is part of our global behavioural safety programme 'Zero is Possible'. This included the introduction in 2014 of 'Our Safety Ground Rules'. These rules, designed by employees, will be a catalyst to take our safety performance to the next level by addressing common situations that may be encountered every day. The rules leverage the benefits of SafeStart™ training and key learnings from all accidents, near-misses and unsafe situations reported throughout Givaudan since 2009.

#### LTI rate below 0.1 by 2020

The 2014 LTI rate decreased by 18% compared to 2013 at 0.36 (close to our 2014 target set at 0.34).

### How we manage this issue

#### Execution of 'Zero is Possible', an instrumental programme of our Global EHS Strategy

The execution of our Global EHS Strategy is facilitated by our network of local, regional and global EHS professionals, recognised as valued partners for our operations and business teams. Guidance, project management support and governance advice is provided by our Corporate EHS Centre of Expertise in the field of:

– hazardous material compliance (industrial safety, dangerous goods transport, data compliance management, material stewardship, packaging and labelling)

– occupational health (identification, evaluation and control of potential health hazards in the workplace, medical surveillance and documentation)

– process safety management (standardised approaches to process risk assessment, odour emissions control, engineering support, internal audits, business continuity planning and global safety laboratory)

– occupational safety (technical safety, behavioural-based safety).

With actions visible on a daily basis, the 'Zero is Possible' programme started in 2009 with the ultimate goal to get to zero occupational incidents. This programme consists of safety leadership training for line managers, a new set of Safety Ground Rules and globally rolled-out employee awareness training covering the behavioural aspects of occupational health and safety. As part of this programme, we are rolling out SafeStart™ training in all our manufacturing locations and progressively expanding it to commercial sites. These activities facilitate the implementation of proactive behavioural audits called safety contacts as well as periodic workplace inspections. Last but not least, every location receives a yearly pre-defined local safety target aligned with and contributing to the global objective in accident reductions.



# Occupational health and safety
## Continued

### Performance indicators

**LA6: Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender**

Health and safety data

| | 2009 | 2013 (restated) | 2014 |
|---|---|---|---|
| **Fatalities** | 0 | 0 | 0 |
| **Number of LTIs** | 79 | 37 | 31 |
| **LTI rate** | 1.03 | 0.44 | 0.36 |
| **Lost day° rate** | N/A | 9.61 | 9.64 |
| **Number of Restricted Work Cases (RWC)** | 28 | 27 | 32 |
| **Number of Medical Treatment Cases (MTC)** | 28 | 41 | 40 |
| **Number of Total Recordable Cases (TRC)** | 135 | 105 | 103 |
| **Total Recordable Case Rate°°** | 1.76 | 1.26 | 1.21 |
| **Number of lost days** | N/A | 803 (includes 323 days carried over from 2012) | 823 (includes 320 days carried over from previous years) |
| **Number of hours worked** | 15,341,093 | 16,712,479 °°° | 17,080,935°°° |
| **Absenteeism** | N/A | 2.97%°°°° | 2.84%°°°° |

° Number of lost work days resulting from work-related accidents per 200,000 working hours. Calculation based on scheduled work days lost from the day after the accident

°° LTI and TRC are both according to the official OSHA definitions

°°° 7.9% of these represent external contractors for whom the Company is liable (Temps)

°°°° Compared to the number of normal available working days, includes correction for employees working on a part-time basis

Total recordable cases by region and gender

| Region | Number of total recordable cases – female | Number of total recordable cases – male |
|---|---|---|
| **Asia Pacific** | 2 | 15 |
| **Europe, Middle East, Africa** | 2 | 33 |
| **Latin America** | 1 | 5 |
| **North America** | 5 | 40 |
| **Total** | 10 | 93 |

LTI rate – Lost day rate by region – Absenteeism

| Region | LTI rate | Lost day rate | Absenteeism |
|---|---|---|---|
| **Asia Pacific** | 0.32 | 11.19 | 1.54% |
| **Europe, Middle East, Africa** | 0.36 | 1.58 | 3.64% |
| **Latin America** | 0.08 | 0.47 | 1.17% |
| **North America** | 0.68 | 35.79 | 3.37% |

# Training and education

## An employee who receives the necessary training is better able to perform his/her job. Continuous training also keeps employees on the cutting edge of industry developments.

Employees who are competent and on top of changing industry standards help companies hold a position as a leader and a strong competitor within the industry.

### Our commitments

–Develop visionary, inspiring and challenging leaders who will achieve our ambitious targets, and ensure our future success.

### How we manage this issue

We are fostering a learning culture where more and more employees can take stock of their own skills progress and education needs. Wherever possible, employees deal with challenging and stretching assignments and constructive team feedback is becoming more widespread.

We are keen that Givaudan's line managers should regard themselves, increasingly, as 'talent champions': they should be committed to offering people flexible and wide-ranging development opportunities so they can maintain and increase their employability and boost their job satisfaction.

Givaudan developed its Learning & Development strategy to strengthen capabilities and to develop a high-performance culture. This strategy is articulated around four priorities:

1. Culture and onboarding
2. People management and leadership
3. Core business skills
4. Functional excellence

Our learning strategy encourages the 70/20/10 concept:

–learning by doing (70%)

–learning from others (20%)

–structured learning (10%).

In 2013 we implemented 'Engage', our integrated and comprehensive online platform available to managers and employees, which centralises the majority of people processes related to recruitment, performance and development. As part of Engage, a Learning Management System (LMS) is also now available, which enables Givaudan employees to register with courses online.

Both the Fragrance and Flavour Divisions are now conducting Business Master Classes to train, educate and develop their Global Sales Force. The Fragrance Division has extended the Business Master Class concept to its Fragrance Development Teams.

End of 2014 we launched our leadership programmes, aimed at developing our employees, from first-time managers to the members of our executive community.

Givaudan's compliance training programme was also a focus area in 2014. The e-training programme on Givaudan's Principles of Business Conduct is mandatory for all employees, except those in the US, who accomplish a similar programme adapted to the specific US requirements.

4,830 employees, including all members of the Leadership board have completed the specific anti-bribery training.

### Performance indicators

**LA11: Percentage of employees receiving regular performance and career development reviews, by gender and by employee category**

| | |
|---|---|
| Female | 80% |
| Male | 45% |

Disclosure: the calculation for this indicator has changed compared to 2013. Previously, we did not have an integrated tool that could enable us to automatically retrieve employees who were receiving regular performance and career development reviews. We were therefore taking the assumptions that all our employees participating in our Incentive Plan were in scope.

We now have rolled-out our integrated and comprehensive online platform "Engage" (still on-going) and are now including in this indicator employees having filled an online performance and development in the system.



# Diversity and equal opportunities

## Equal opportunity is necessary in order to cultivate a set of leaders with legitimacy in the eyes of employees.

It is therefore necessary that the path to leadership is visibly open to talented and qualified individuals of every race and ethnicity. Respecting and celebrating diversity also adds value to the experience of working for and with Givaudan.

### Our commitments

–Embrace diversity throughout our organisation and create a diverse and inclusive workforce.

### Progress in 2014

A wider Givaudan workforce is represented in senior leadership positions.

The current percentage of female employees in Givaudan's senior leadership positions has increased to 20.4% in 2014, an improvement on last year's performance.

### How we manage this issue

It is Givaudan's policy to recruit, employ and promote employees on the sole basis of the qualifications and abilities needed for the work to be performed, without regard to race, age, sex, national origin or any other non-relevant category. We embrace diversity throughout our organisation and are fully committed to creating a diverse and inclusive workforce.

In particular, we try as much as we can to promote women into managerial positions, and we produce analytics to track progress in this regard (including percentage of women in leadership positions).

Our Diversity Position Statement outlines our commitment to ensuring a representative workforce that reflects the diverse communities in which we operate.

### Performance indicators

**LA12: Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity**

Composition governance (Leadership Board and Board of Directors)

| | Leadership Board/ Board | % | <30 | 30–50 | >50 |
|---|---|---|---|---|---|
| Female | 1 | 7% | 0 | 0 | 1 |
| Male | 13 | 93% | 0 | 0 | 13 |

Employees' categories and composition of governance bodies

| | Male | | | Female | | | Total |
|---|---|---|---|---|---|---|---|
| | <30 | 30–50 | >50 | <30 | 30–50 | >50 | |
| Senior management | 0 | 60 | 51 | 0 | 16 | 20 | 147 |
| Middle management | 34 | 1,062 | 378 | 40 | 1,043 | 182 | 2,739 |
| Associates | 831 | 2,779 | 1,051 | 576 | 1,479 | 382 | 7,098 |
| **Total** | 865 | 3,901 | 1,480 | 616 | 2,538 | 578 | 9,984 |

# Equal remuneration for women and men

## Companies with a reputation for compensating men and women equally may have access to a larger talent pool when recruiting and hiring.

Highly qualified candidates may be more likely to consider working for a company if they believe opportunities for economic growth will be available to them as they demonstrate their value, regardless of their gender. Once hired, productive workers may be more likely to remain with the organisation if they believe they are being compensated fairly.

### Our commitments

– Embrace diversity throughout our organisation and create a diverse and inclusive workforce.

### How we manage this issue

For Givaudan employees a robust process as well as a continuously updated rewards strategy are in place to ensure our compensation offering is competitive and enables us to attract, retain and motivate qualified employees. This process includes all markets in which we operate, all job functions and all levels. We achieve this by conducting annual (and in some cases bi-annual) benchmarking studies. Salaries are reviewed and benchmarked at least annually and take into account various macro-economic data (including cost of living) and market evolution. In developing markets and high-inflation environments, we may review compensation more often than annually. We also have a profit sharing scheme which allows our non-management employees globally to share in Company profits.

These elements are reviewed at the senior management level each year. Furthermore, our Principles of Business Conduct state that "It is Givaudan's policy to recruit, employ and promote employees on the sole basis of the qualifications and abilities needed for the work to be performed without regard to race, age, sex, national origin or any other non-relevant category".

Our Diversity Position Statement reinforces our commitment to equal pay.

For more information on our Diversity Position Statement:

www.givaudan.com/staticweb/StaticFiles/GivaudanCom/Publications/Corporate%20Governance/Giv_globalDiversityPosStat.pdf

### Performance indicators

**LA13: Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation**

We do not report average salary by gender because we consider this information as confidential.
We are committed to promoting diversity.

In 2011 we launched our Diversity Position Statement, defining what Diversity means to Givaudan and explaining where we are successful in managing Diversity. We defined our main areas of focus on Diversity as continuing our current successful practices and increasing the representation of females in senior leadership positions.

Since the publication of our position on Diversity, a number of activities have been taking place across the organisation in active support of Givaudan's commitment. Of particular significance, we interviewed more than 50 female employees and senior leaders globally for their insights and perspectives. We needed to listen and learn from Givaudan's community in relation to diversity, career progression and leadership. Their input gave us a better understanding of what we do well and also highlighted our areas of development.



# Supplier assessment on labour practices and decent work

Responsible sourcing of raw materials is an important element of Givaudan's Sustainability programme, and a key issue for many of our customers who increasingly want assurances of responsible supply chain practices, traceability and provenance.

As a signatory of the ten principles of the United Nations Global Compact, Givaudan holds itself to a high ethical and social standard of human rights, labour standards, and anti-corruption. Givaudan has its Principles of Business Conduct, which require it, among others, to comply with all applicable laws and regulations.

By consequence Givaudan has similar expectations of its vendors.

As per the United Nations Global Compact principles 1-6, Givaudan expect its suppliers to respect Human Rights Standards. In particular, we ask our vendors to abide by all laws regarding the abolition of child labour and human trafficking.

### How we manage this issue

Givaudan initiates the vendor management programme as early as possible when developing new relationships with suppliers. This is communicated using the vendor expectation document.

Givaudan suppliers are categorised and assessed for their potential risk – the extent to which they have opportunities to introduce positive changes in their system. These risks include supply, health and safety challenges, Human Rights, political instability or risk related to weather, which could destroy a key crop and cripple a community.

We encourage selected suppliers to improve performance. One way we do this is by inviting suppliers to register with Sedex, which is a data-sharing platform to improve supply chain practices. Some then voluntarily go on to complete the Sedex Members Ethical Trade Audit (SMETA) which requires compliance in four key responsible sourcing pillars including Labour Standards, Business Integrity, Environment and Health and Safety. Non-compliance with these standards is not an option for Givaudan. One of the benefits of SMETA is that 'an audit for one is an audit for all'. Across AIM-PROGRESS this process is known as Mutual Recognition (MR), and it helps reduce supplier 'audit fatigue'. Internally, these processes are managed by procurement. Our category managers, located around the world, play a vital role in helping to ensure compliance.

### Performance indicators

**LA14: Percentage of new suppliers that were screened using labour practices criteria**

All new relationships between Givaudan and vendors are developed under vendor requirement guidelines as reference material.

We encourage selected suppliers to improve their performance. One way we do this is by inviting suppliers to register with Sedex, which is a data-sharing platform to improve supply chain practices.

– Total number of significant suppliers identified: 400

– Total number of suppliers assessed to date: 256

– Total number of suppliers assessed in 2014: 52

– Percentage of suppliers assessed to date: 64%

– Percentage of suppliers assessed in 2014: 13%

## Human rights

This section concerns the social dimension of sustainability and the extent to which processes have been implemented by Givaudan to mitigate incidents of human rights violations, including how incidents are managed and remediated.

**In this section:**


**62** Child labour
**64** Supplier human rights assessment




# Child labour

## All forms of child labour are against our Company principles and values and therefore we have a corporate policy, risk assessment processes and prevention measures in place to monitor this.

Eliminating the risk of child labour in our supply chain is of paramount importance to Givaudan. At Givaudan, we deeply value the transparent and trusting relationships we have with all our stakeholders, including our suppliers, our customers and ultimately our employees, who expect us to operate at the highest level of corporate social responsibility.

As a signatory of the ten principles of the United Nations Global Compact, Givaudan holds itself to a high ethical and social standard of human rights, labour standards, and anti-corruption. Givaudan has its Principles of Business Conduct, which require it, among others, to comply with all applicable laws and regulations.

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### How we manage this issue

Givaudan is a signatory to the UNGC, which is a strategic policy initiative for businesses committed to aligning their operations and strategies with ten universally accepted principles in the areas of Human Rights, Labour, Environment and Anti-Corruption. Principle 4 seeks the "elimination of all forms of forced and compulsory labour". Principal 5 seeks the "effective abolition of child labour".

Givaudan's Principles of Business Conduct represent a governing charter for ethical behaviour including, amongst others, the fair treatment of employees with mutual respect and without any form of discrimination. These Principles also outlaw all forms of exploitation of children, including by suppliers, and stipulate that Givaudan will not provide employment to children before they have completed their compulsory education. We will also not knowingly do business with suppliers that use child labour.

We select and audit strategic suppliers on their sustainability performance to ensure they are in compliance with Givaudan's high ethical standards and their own local laws, and that they are not using child labour, slaves or those subjected to human trafficking. One way we do this is by participating in the Supplier Ethical Data Exchange (Sedex). A core principle of the Sedex model is the avoidance of unfair or unsafe labour practices, which includes slavery and human trafficking.

We respect the Ethical Trade Initiative base code and audit supplier practices regarding child labour using the same code that states "Child Labour shall not be used":

- there shall be no new recruitment of child labour
- companies shall develop or participate in and contribute to policies and programmes which provide for the transition of any child found to be performing child labour to enable her or him to attend and remain in quality education until no longer a child
- children and young persons under 18 shall not be employed at night or in hazardous conditions
- these policies and procedures shall conform to the provisions of the relevant ILO standards.

Givaudan complies with California Senate Bill 657, the California Transparency in Supply Chains Act, which requires retail and manufacturing companies to disclose the precautions they have taken or will take to eliminate slavery and human trafficking from their supply chains.

For more information on Givaudan's efforts to eradicate child labour, human trafficking and slavery from its direct supply chain see: www.givaudan.com/staticweb/StaticFiles/GivaudanCom/Sustainability/Documents/Giv_childLabourHumanTraffickingSlavery.pdf

# Child labour
# Continued

### Performance indicators

**HR5: Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour**

Child labour or young workers exposed to hazardous work can be an issue across the entire supply chain covering our own operations and our suppliers.

100% of operations assessed for risk

Since 2008 Givaudan has been an active user of the Sedex platform which incorporates human rights risks in its assessments. Since 2010, all Givaudan manufacturing sites have been registered on Sedex and completed Sedex self-assessment questionnaires (SAQ) to share information with customers. Givaudan annually reviews and updates the SAQ. To date, 20 Givaudan sites have been audited according to SMETA standards.

Significant suppliers assessed for risk

In 2014 we surpassed our 2015 objective to have 200 priority suppliers registered with Sedex. These suppliers represent 68% of our spend. We now have a total of 293 key suppliers registered with Sedex.

Profile disclosures Performance Appendix

# Supplier human rights assessment

## Responsible sourcing of raw materials is an important element of Givaudan's Sustainability programme, and a key issue for many of our customers who increasingly want assurances of responsible supply chain practices, traceability and provenance.

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### How we manage this issue

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### Performance indicators

**HR10: Percentage of new suppliers that were screened using human rights criteria**

All new relationships between Givaudan and vendors are developed under vendor requirement guidelines as reference material.

We encourage selected suppliers to improve their performance. One way we do this is by inviting suppliers to register with Sedex, which is a data-sharing platform to improve supply chain practices.

- Total number of significant suppliers identified: 400
- Total number of suppliers assessed to date: 256
- Total number of suppliers assessed in 2014: 52
- Percentage of suppliers assessed to date: 64%
- Percentage of suppliers assessed in 2014: 13%

## Society

This section concerns the social dimension of sustainability and the impacts Givaudan has on the local communities it operates in, including how interactions are managed and remediated.

**In this section:**


**66** Local communities
**69** Anti-corruption
**70** Public policy




# Local communities

Local communities where we operate have the ability to impact our business and they can be impacted by our activities. They have therefore been designated as one of the six key stakeholders with whom we conduct on-going stakeholder dialogue.

### Our commitments

- Work together with our local communities on projects and causes that benefit the communities within which we work
- Build partnerships with non-profit organisations and work on charitable themes: Blindness, Family Nutrition and supporting Local Communities.

### Progress in 2014

Givaudan developed a number of partnerships in 2014 around its three charitable themes and other charitable initiatives, including:

#### Blindness

Retinopathy of Prematures, Jigani, India

The Jigani Green Team has continued sponsoring infants, born prematurely, for the correction of their eyesight through surgery using laser technology. If unattended, this condition would lead to permanent blindness. The team collaborated with the charity eye hospital, Vittala International Institute of Ophthalmology (VIIO) in Bangalore, to conduct these surgeries. The Jigani Green Team financially support the organisation, and local volunteers raised additional funds and visited schools to help check children's eyesight.

Visual Healthcare Programme 'Yo Veo Mejor' (I see better) Pedro Escobedo, Mexico

The Mexican Green Team has implemented a visual healthcare programme called 'Yo Veo Mejor' to examine the vision of children in kindergarten and elementary school.

The programme includes:

- vision examination of all children in kindergarten and elementary schools in two communities in Pedro Escobedo: Quintanares and Los Alvarez. Included is the CAM School (school for children with disabilities in the Pedro Escobedo Community)
- donation of glasses for all children needing them.

The main results and benefits obtained:

- 92 children from 3 to 12 years old received their glasses and were able to say 'Yo Veo Mejor' and were able to continue their schooling
- the detection of three cases needing special medical treatment and a specialised medical institution was contacted to define the best treatment for these children.

Fragrances China continues to support KidStrong Eye Care programme

Givaudan's cooperation with Shanghai Roots & Shoots on the KidStrong Eye Care programme is now in its third year. In 2014, the Fragrance Division in China has provided monetary support to four migrant schools in Shanghai for:

- a thorough eyesight check-up for 548 migrant children aged between 9 and 11 years old
- the production of 102 pairs of eyeglasses
- the purchase of qualified desk lamps for those students who received their new glasses
- eye care education activities involving almost 100 teachers and parents.

At the most recent event, volunteers divided into pairs used presentation, group discussion and games to engage the students in the class.

# Local communities
# Continued

## Nutrition

Riverfront team delivers nutrition to school children in Shanghai
This is the third year running Givaudan has supported this charitable scheme that helps children from the Li Min Migrant School learn about good nutrition. This supports the Family Nutrition theme, one of two strands that underpin our global approach to charitable giving.

During the spring semester, the Givaudan team taught five nutrition lessons. These showed over 80 students between the ages of eight and nine how to differentiate healthy food from junk food, how to have a well-balanced diet and how to plant vegetables at home.

Flavours China employee receives external recognition for volunteering
July Liu, Senior Quality Control Analyst of Flavours China, received an Outstanding Volunteer Award at Shanghai Roots & Shoots Partner Appreciation Reception on 11 November 2014 in Shanghai, China. Dr Jane Goodall, Founder of Roots & Shoots (International) and Jane Goodall Institute, presented the award to July in person.

As a passionate and committed volunteer of KidStrong Nutrition program, July has been demonstrating her consistent and sustainable engagement with the community for the last three years. July not only dedicated her time in teaching nutrition lessons at a migrant school but also contributed her knowledge and wisdom in improving the KidStrong teaching materials. Over the years, she has developed into an inspirational leader in voluntary work and has been a motivational factor for first timers to join this journey.

Givaudan China Flavours has been a committed and trusted partner of KidStrong Nutrition Programme since 2012. They have been providing monetary support to Limin Migrant School for the purchase of nutritious food such as boiled eggs, soybean curd and soy milk. In addition, more than 20 Givaudan employees have been regularly volunteering their time, teaching the nutrition classes and developing the curriculum.

## Supporting local communities at source

Helping refugees, Naarden, The Netherlands
In Naarden, a temporary building – also known as the SAP building – needed to be removed. The Dutch Green Team and site management decided to donate this building to a centre for asylum seekers in the Province of Groningen. This prefabricated building was collected and reconstructed in a small village called Onnen, where it is now part of group of buildings that house approximately 450 refugees (men, women and children) from Eritrea and Syria.

In addition to the donation of the building, the Site Management Team decided to donate an interactive school board for educational purposes, and the Green Team started a fundraising activity among the employees, to donate clothing, shoes (especially suitable for winter time), and also toys and books for the kids.

## Other outreach such as health education and culture

Community Outreach Programme with Asian Civilizations Museum, Singapore
Fragrance Commercial collaborated with Singapore's National Heritage Board (a statutory board under the Ministry of Culture, Community and Youth) to present a series of six community outreach sessions called 'If the Tree had a nose' part of an interactive learning exhibition called 'Once Upon a Time in Asia: The Story Tree' was hosted at the Asian Civilizations Museum.

Sustainable Christmas delights, Rome, Italy
Each Christmas, Givaudan Italia turns the traditions of holiday parties and gift giving into opportunities to support local charities. When looking for suppliers for the internal Christmas party and for seasonal gifts, they source from reliable charities that are supporting locally relevant activities. For example, in 2014, they selected a socially responsible supplier for the seasonal gift to raise awareness of this local charity and, in the spirit of Christmas, encourage employees to adopt a positive toward charitable giving.



# Local communities
# Continued

Flavours China Open Day at Riverfront site
Givaudan China opened its door to employees and their families in October 2014 at its Riverfront site in Shanghai for the first time. More than 60 families attended the Flavours China Open Day, the primary aim of which was to provide families the opportunity to discover how Givaudan's distinctive flavours delight us everyday.

Build 14 schools in Madagascar by 2014
At the end of 2014, 14 schools had been built in Madagascar.

## How we manage this issue

Actively developing and sustaining relationships with affected communities and other stakeholders throughout the life of our operations, and understanding how we interact with markets and social institutions, are key components of our Sustainability programme. In particular, we listen to community representatives to make sure we take their point of view into account, and integrate this feedback into our sustainability activities.

On most sites, formal relationships have been established both with local authorities and with significant organisations representing neighbours, or working on specific environmental and social issues.

In 2011 we undertook an internal global audit to understand the extent of our interaction with stakeholder groups such as affected communities, local government authorities, non-governmental and other civil society organisations, local institutions and other interested or affected parties. The internal audits included assessments of impacts, and the topics covered environmental and social programmes and local community complaints procedures. Every year we monitor this programme, in 2013 the results established:

- all our sites have on-going interactions with local authorities regarding regulatory affairs
- 31 of our 32 manufacturing sites (97%) have implemented effective Local Community Development Programmes.

## Charitable giving

We also monitor charitable spend on every site. Since 2012 we have implemented an annual budget allocation process for charitable giving, for all our sites. Spend is controlled and consolidated by a sustainability controller. Every site manager is responsible for the way the site budget is spent. He or she has some freedom to allocate funding to local organisations providing they comply with Givaudan guidelines and local laws on non-profit organisations. In 2014 the total spend on charitable giving for local communities was CHF 1,323,000.

## Performance indicators

**SO1: Percentage of operations with implemented local community engagement, impact assessments, and development programmes**

31 of our 32 operations (97%) have implemented effective Local Community Development Programmes.*

* For the site that does not have a formal Local Communities Engagement Programme, employees participate in social activities with the other sites in the same country.

# Anti-corruption

## Ethical behaviour by Givaudan's employees, agents and business partners is of utmost priority to Givaudan. We can be held responsible not just for our own actions, but also for the actions of our agents, consultants and certain other business partners.

Penalties for violating bribery and corruption laws are severe, including prison sentences and significant fines. In addition, mere allegations of bribery or corruption violations can damage Givaudan's reputation.

### How we manage this issue

Most countries where we operate have anti-bribery laws, including the UK Bribery Act, the US Foreign Corrupt Practices Act and anti-bribery laws and regulations of other countries in which Givaudan does business or intends to do so. Our actions will be especially scrutinised whenever public officials are involved.

Corruption is managed as part of the Givaudan compliance management system through the following instruments:

- corruption is one of the risk areas regularly reviewed by the corporate compliance officer as part of a compliance risk assessment
- corruption and inappropriate gifts and entertainments are prohibited in Givaudan's Principles of Business Conduct. In addition, in 2011 Givaudan introduced a Global Anti-Bribery, Gifts, Entertainment and Hospitality Policy addressing the issue in more detail, including reporting of gifts and entertainment. Both documents are available to employees in all major Company languages. The policy has been reconfirmed in 2013
- Givaudan has included corruption and gifts/entertainment in its basic compliance training for all permanent Givaudan employees. Moreover, Givaudan has introduced specific anti-bribery training for employees with material outside stakeholder relations. Both trainings are available in all major Company languages
- as part of the monitoring activities, Givaudan has introduced a compliance helpline to allow employees to report compliance issues in confidence. As at the end of 2013, the compliance helpline has been opened in all countries worldwide except for France, where Givaudan requires an approval by the competent local authority (CNIL) before it can open its helpline to French employees. The helpline is also available in all major Company languages
- Givaudan has enacted a procedure for the selection and engagement of agents and distributors, which includes a formal due diligence review and minimum requirements for agent contracts and payments.

### Performance indicators

**SO4: Communication and training on anti-corruption policies and procedures**

Basic anti-bribery training, as part of our code of conduct training, has been completed by 97% of all our employees (except those in the US).

98,7% of all our managers and above, including 100% of our Leadership Board, have completed the training.

Additionally, 4,830 employees including 2,770 managers (96,9% of those invited to take the training) and 100% of the Leadership Board received additional specific anti-bribery training.



# Public policy

## As the largest fragrance and flavour company, Givaudan takes responsibility to support, and in many cases lead, in the development of public policy that impacts the fragrance and flavour industry.

### How we manage this issue

Givaudan supports, and in many cases leads, industry-wide programmes with international industry associations (IFRA and IOFI), and many national associations for assuring the safe use of flavours and fragrances in consumer products. No funds are used to benefit organisations of a political nature.

Givaudan continues to drive the regulatory advocacy activities within the International Organization of the Flavor Industry (IOFI). For example, this committee, chaired by Givaudan, is working closely with the European Union (EU) Food Safety Authority, the EU Commission and the European Flavour Association (EFA) to ensure a smooth implementation of the most important reforms to flavour regulations in the EU for the past 30 years. Givaudan also actively participates in national trade associations in the US (FEMA), Japan (JEFMA) and Europe to respond to questions and issues raised by local and regional health authorities. In each case, Givaudan educates regulators in the development of sound regulations promoting the safe use of flavourings.

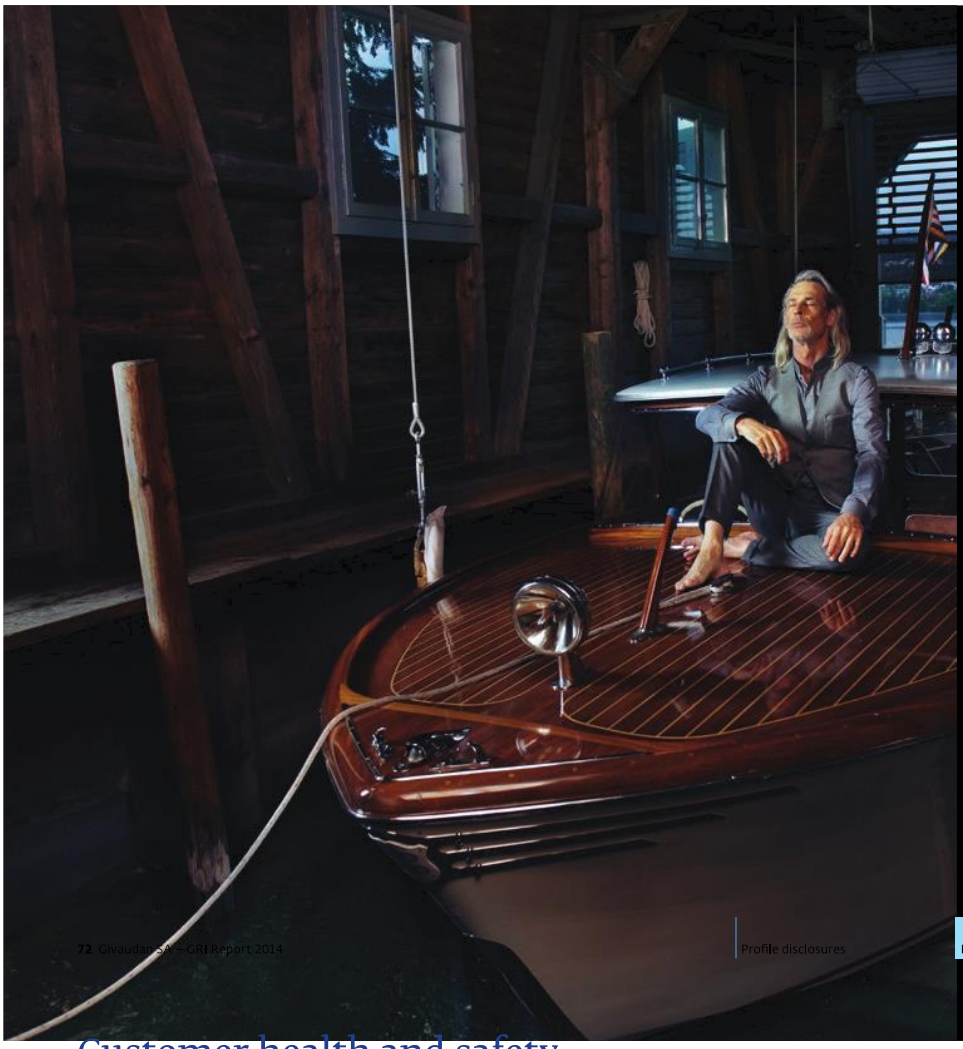
The Fragrance Division provides leadership to the global industry in regulatory advocacy activities within the International Fragrance Association (IFRA) – both at the global and regional level.

Givaudan is leading industry efforts to enhance the regulation of allergens in Europe, as well as to protect the intellectual property of fragrances in both Europe and the US.

### Performance indicators

**SO6: Total value of political contributions by country and recipient/beneficiary**

No funds are used to benefit organisations of a political nature.



## Product responsibility

This section concerns the social and environmental dimensions of sustainability and the impacts of Givaudan's products that directly affect customers, namely, health and safety, information and labelling, marketing, and privacy.

**In this section:**


**72** Customer health and safety
**74** Product and service labeling




# Customer health and safety

## Ensuring consumer safety for use of Givaudan's fragrance and flavour products is a core responsibility of the business for ethical and legal reasons.

### Our commitments

- Gather information on origin of our ingredients to contribute to regulatory requirements, food safety and issue management
- Ensure Givaudan products are safe for people and the environment when used as intended
- Promote Health and Wellness through our products
- Engage with customers to develop new technologies for healthier and more sustainable products.

### Progress in 2014

#### Fragrance Division compliance with European REACH registration requirements, as they become applicable, in 2010, 2013 and 2018

We continue to achieve our REACH compliance goals. From the inception of REACH, through pre-registration and two phase-in registration deadlines we have met our objectives. The latest deadline was 31 May 2013 and was the most challenging yet. We succeeded with our registrations.

#### Flavours Division with New Flavour Regulations around the world

Givaudan continues to improve the quality of its flavours as the regulatory requirements around the globe are enhanced to ensure a safe food supply for the worlds' growing population.

### How we manage this issue

Givaudan has a long history of investment in supporting safety evaluation of its raw materials for use. Critical data to support use is developed by Givaudan or its suppliers to enable us to comply with safety regulations around the world. With our regulatory expertise we not only provide an essential service of advice to our customers, but also ensure that our products meet or exceed all requirements around the world.

#### Regulatory assessments

The ingredients we use are subject to regulatory assessment by government agencies and international organisations worldwide that approve their use based on a review of their safety profile. For flavours these include the US Food and Drug Administration (FDA); the Flavor and Extract Manufacturers Association of the US (FEMA); the European Food Safety Authority (EFSA); the International Organization of the Flavor Industry (IOFI); and the Joint Expert Committee on Food Additives of the World Health Organization (JECFA). Fragrance materials meet mandatory IFRA requirements for safety in addition to specific country or regional regulatory requirements such as those of the European Chemicals Agency and US Environmental Protection Agency.

We maintain stringent methodologies to assure the safety and quality of our products. To enhance these, and to ensure we meet ever-changing regulatory requirements, we have developed a SAP-based global Regulatory Compliance Engine (RCE).

#### REACH regulation update

We continue to achieve our REACH compliance goals. From the inception of REACH, through pre-registration and two phase-in registration deadlines, we have met our objectives. The latest deadline was 31 May 2013 and was the most challenging yet. We succeeded with our registrations.

The joint registrations provided perhaps the greatest challenge, due to the complexities of working within substance exchange forums and consortia. The process has provided us with greater insights into our industry and how others are coping with the challenge and increasing demands made by such regulation. The road ahead will be a greater test with a predicted yearly registration rate for the final phase-in deadline (2018) of more than double that previously undertaken. It is a challenge we intend to meet to ensure REACH compliance for not only Givaudan but also our customers in the EU as our downstream users.

See also our Principles of Business Conduct – sections 1, 5 and 9:

http://www.givaudan.com/our-company/corporate-governance/rules-and-policies

# Customer health and safety
Continued

### Performance indicators

**PR1: Percentage of significant product and service categories for which health and safety impacts are assessed for improvement**

Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.

#### Product registration/certification

The ingredients we use are subject to regulatory assessment by government agencies and international organisations worldwide that approve their use based on a review of their safety profile.

#### Manufacturing and production

Our product safety assessment programme is designed to ensure that 100% of products are safe for consumer use. At the core of the programme is a systematic safety evaluation of the ingredients used in our fragrance and flavour products, and control of their use. All new ingredients are evaluated for human and environmental safety, as required, prior to their use.

We maintain stringent methodologies to assure the safety and quality of our products. To enhance these, and to ensure we meet ever-changing regulatory requirements, we have developed a SAP based global Regulatory Compliance Engine (RCE). The compliance calculation is performed by the Compliance Engine (proprietary technology exclusive to Givaudan), using calculation technology from SAP across all sites and regions; the Compliance Engine is connected with all commercial systems used for fragrance creation, development and sales.

#### Marketing and promotion

Health and safety is not applicable at this stage of the product life cycle.

#### Use and service

All products sold to customers are subject to product information requirements. Environment and health and safety information about our products is made available to the users through product labels and Safety Data Sheets. In the Flavour Division additional information is also provided in the format of an Ingredient Declaration and instructions for the application.

#### Disposal, reuse or recycling

Finished products are created to comply with all appropriate end consumer product safety and regulations in the markets in which they will be sold.

Our programme to establish a biodegradable palette of fragrance ingredients began in 2007. We have completed the biodegradability screening of all our perfumery ingredients, including natural materials. Rich with more than 20 years' experience in the biodegradability testing of fragrance ingredients, Givaudan has an extensive database on the biodegradability of fragrance ingredients.

For flavours, all our products are consumed at the end of their life cycle, so should not cause disposal issues.

Performance

# Product and service labeling

## Givaudan recognises that health and safety is key for all of our stakeholders. Through product labels and Safety Data Sheets we can maintain trusted relationships with our customers.

### How we manage this issue

The ingredients used in our formulae are evaluated for safety, health and environmental impact. This information is disclosed and filed with the relevant regulatory bodies. 100% of our sold products delivered to customers are subject to product information requirements and regulations. Quality and environmental data about our products, including safety information, is made available to the users through product labels and Safety Data Sheets (SDS). The SDS are available in more than 45 different languages.

For flavour products, information related to allergen, GMO, organic, nutritional and religious criteria can be provided.

Givaudan operates regional hazardous materials competence centres and in 2012 appointed a global packaging engineer to globally coordinate and reinforce expertise on packaging and labeling activities.

### Performance indicators

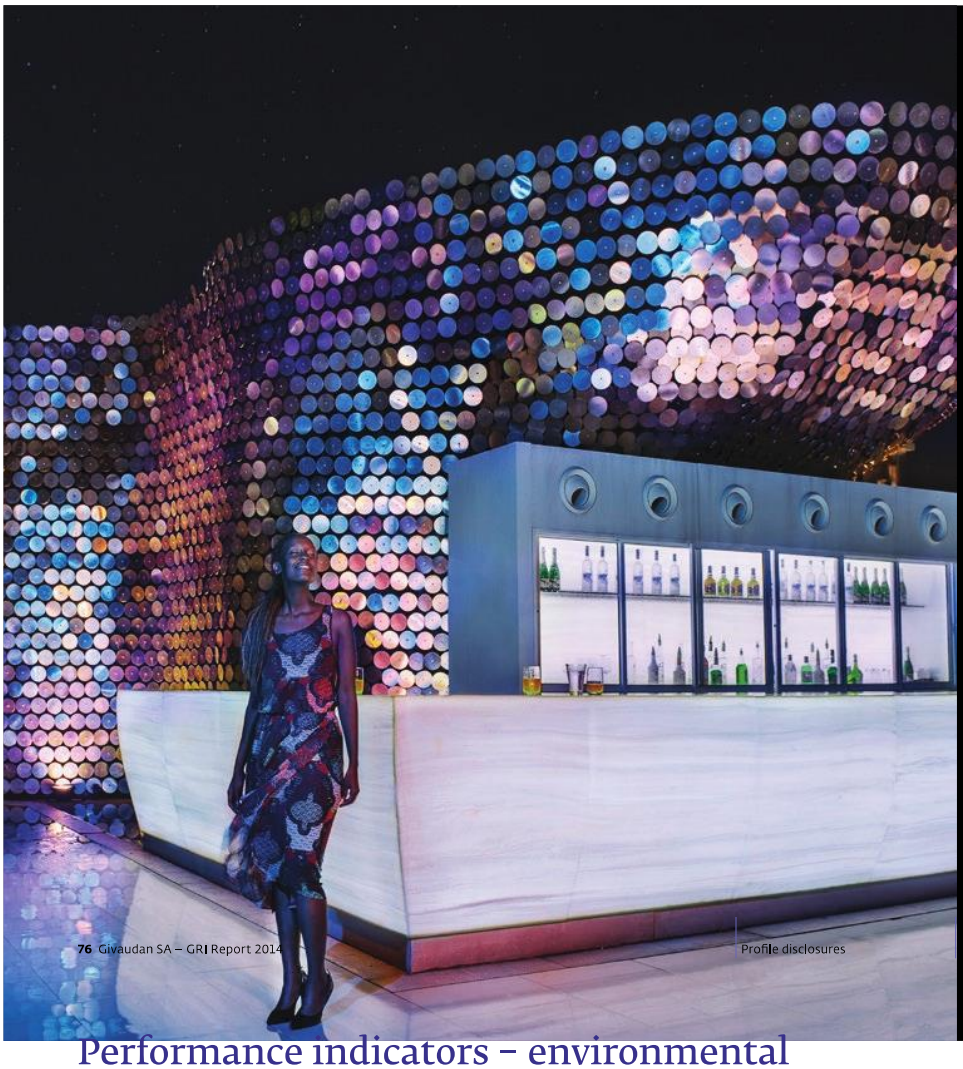
**PR3: Type of product and service information required by the organisation's procedures for product and service information and labeling, and percentage of significant products and service categories subject to such information requirements**

**Report whether the following product and service information is required by the organisation's procedures for product and service information and labeling**

| | Yes | No |
|---|---|---|
| **Sourcing** | X | |
| **Content** | X | |
| **Safe use** | X | |
| **Disposal** | X | |
| **Other** | | |

**Report the percentage of significant product or service categories covered by and assessed for compliance with such procedures**

100% of sold products delivered to our customers are subject to product information requirements and regulations. Quality and environmental data about our products, including safety information, is made available to the users through product labels and Safety Data Sheets (SDS). The SDS are available in more than 45 different languages.



# Appendix

In this section:


76 Performance indicators - environmental
77 Performance indicators - restatement table




# Performance indicators – environmental

| | Key performance Indicators | 2009 | 2013 | 2014 |
|---|---|---|---|---|
| **Energy** | | | | |
| Energy (GJ) | Direct energy (from primary sources[a]) | 1,632,589.20 | 1,739,478.10 | 1,678,076.00 |
| | Indirect energy: purchased electricity & steam | 897,286.10 | 1,009,193.30 | 922,754.40 |
| | Total energy | 2,529,875.30 | 2,748,671.40 | 2,600,830.40 |
| Energy efficiency (GJ/tonne production) | Direct energy efficiency | 5.29 | 4.50 | 4.3789 |
| | Indirect energy efficiency | 2.91 | 2.61 | 2.41 |
| | Total energy | 8.20 | 7.12 | 6.79 |
| **$CO_2$ emissions** | | | | |
| $CO_2$ emissions (tonnes)[b] | Scope 1: from direct energy sources | 102,452.60 | 103,559.40 | 98,001.20 |
| | Scope 2: from indirect energy sources | 113,687.00 | 114,258.90 | 104,455.30 |
| | Total $CO_2$ emissions | 216,139.60 | 217,818.30 | 202,456.50 |
| $CO_2$ emissions efficiency (tonnes $CO_2$/tonne of production) | Scope 1: from direct energy sources | 0.332 | 0.268 | 0.256 |
| | Scope 2: from indirect energy sources | 0.369 | 0.296 | 0.273 |
| | Total $CO_2$ emissions | 0.701 | 0.564 | 0.528 |
| **Waste** | | | | |
| Hazardous waste (tonnes) | Incinerated | 14,050.30 | 9,844.10 | 9,536.00 |
| | Incinerated with energy recovery[h] | – | 4,906.40 | 4,673.30 |
| | Land-filled | 728.40 | 376.20 | 533.10 |
| | Recycled | 3,312.90 | 12,233.10 | 14,197.30 |
| | Total hazardous waste | 18,091.60 | 22,453.40 | 24,266.40 |
| Non-hazardous waste (tonnes) | Incinerated | 3,058.00 | 2,974.30 | 2,244.90 |
| | Incinerated with energy recovery[h] | – | 1,234.80 | 843.40 |
| | Land-filled | 6,695.30 | 7,564.70 | 6,973.30 |
| | Recycled | 16,349.60 | 28,663.20 | 29,865.60 |
| | Total non-hazardous waste | 26,102.90 | 39,202.20 | 39,083.80 |
| | Total incinerated and land-filled waste (HZ and NHZ) | 24,532.00 | 20,759.30 | 19,287.30 |
| One-off waste (tonnes) | | – | 31,062.60 | 24,487.50 |
| Waste efficiency[e] (tonnes of waste/ tonne of production) | | 0.08 | 0.05 | 0.05 |

[a] Includes natural gas (0.0345 GJ/m³), light fuel (36.12 GJ/m³), heavy fuel (39.77 GJ/m³), liquid petroleum gas (22.65 GJ/m³), town gas (0.0186 GJ/m³)

[b] Includes sanitary, cooling and process water

| | Key performance Indicators | 2009 | 2013 | 2014 |
|---|---|---|---|---|
| **Water intake** | | | | |
| Water intake (m³) | Municipal water | 2,286,998.90 | 2,602,992.80 | 2,379,183.10 |
| | Ground water | 1,074,034.90 | 1,318,603.70 | 1,309,788.90 |
| | Total municipal and groundwater | 3,361,033.80 | 3,921,596.50 | 3,688,972.00 |
| | Surface water | 7,432,649.00 | 5,150,236.00 | 5,007,034.40 |
| | Total water[b] | 10,793,682.80 | 9,071,832.50 | 8,696,006.40 |
| Water efficiency[g] (m³/tonne of production) | | 10.90 | 10.15 | 9.63 |
| **Water discharge** | | | | |
| Water discharge (m3) | To the environment w/o biological treatment | 7,509,122.80 | 4,921,748.60 | 4,607,642.80 |
| | To the environment after biological treatment | 1,928,725.00 | 2,000,448.60 | 1,952,077.80 |
| | To external treatment facility w/o pre-treatment | 355,458.40 | 560,371.50 | 424,394.40 |
| | To external treatment facility with pre-treatment | 1,311,436.40 | 1,717,098.30 | 1,754,173.90 |
| | Total discharged water | 11,104,742.60 | 9,199,667.00 | 8,738,288.90 |
| COD (tonnes) | of waste water discharged to the environment | | | 255.5[f] |
| **Other data** | | | | |
| | Nitrogen oxides – NOx tonnes[d] | 104.50 | 102.30 | 79.00 |
| | Sulphur dioxide – $SO_2$ tonnes | 359.30 | 270.20 | 1.20 |
| | VOC (tonnes) | – | 436.90 | 437.80 |
| | CFC inventory (kg) | 15,714.05 | 10,756.20 | 11,252.80 |
| | CFC 11 equivalent inventory (kg) | – | 641.20 | 654.30 |
| | CFC loss-replacement (kg) | 1,393.14 | 1,262.70 | 853.70 |
| | CFC 11 equivalent loss/replacement (kg) | – | 70.40 | 51.80 |
| **Production** | | | | |
| | Production quantities (tonnes) | 308,466.70 | 386,319.80 | 383,217.20 |

[c] Greenhouse gas data are limited to $CO_2$ emissions

[d] Quantity is calculated by multiplying the annual fuel consumption by the corresponding emission factor for fuel type

[e] Includes incinerated and land-filled waste (HZ and NHZ)

[f] Covers the period from April to December 2014

[g] Includes municipal and groundwater

# Performance indicators – restatement table

| Key performance indicators | 2009 (as published in 2013 SR) | 2009 (corrected in 2014) | % change 2009 | 2013 (as published in 2013 SR) | 2013 (corrected in 2014) | % change 2013 |
|---|---|---|---|---|---|---|
| **Energy (GJ)** | | | | | | |
| Total energy | 2,529,830.90 | 2,529,875.00 | 0.00 | 2,742,884.70 | 2,748,671.40 | 0.20 |
| **$CO_2$ emmisions (tonnes)** | | | | | | |
| Total $CO_2$ emissions | 216,151.70 | 216,140.00 | 0.00 | 216, 950.10 | 217,818.30 | 0.40 |
| **Waste** | | | | | | |
| Hazardous waste (tonnes) | | | | | | |
| Incinerated | 14,728.60 | 14,050.30 | -4.60 | 15, 827.30 | 9,844.10 | -37.80 |
| Incinerated with energy recovery | – | – | – | 11,038.71 | 4,906.40 | -55.6 |
| Recycled | 2,655.91 | 3,313.90 | 24.70 | 5,462.16 | 12,233.10 | 124.00 |
| Total hazardous waste | 18,112.90 | 18,092.60 | -0.10 | 21,665.60 | 22,453.40 | 3.60 |
| Non-hazardous waste (tonnes) | | | | | | |
| Incinerated | 3,029.70 | 3,058.00 | 0.90 | – | – | – |
| Incinerated with energy recovery | – | – | – | 1,412.40 | 1,234.80 | -12.6 |
| Land-filled | 6,622.60 | 6,695.30 | 1.10 | 7,764.10 | 7,564.70 | -2.60 |
| Recycled | 16,370.10 | 16,349.60 | -0.10 | – | – | – |
| Total non-hazardous waste | 26,022.40 | 26,102.90 | 0.30 | 39,401.60 | 39,202.20 | -0.50 |
| Total incinerated and land-filled waste (HZ and NHZ) | 25,109.30 | 24,532.00 | -2.30 | 26,941.84 | 20,759.30 | -22.90 |
| One-off-waste (tonnes) | – | – | – | 30,944.00 | 31,062.60 | 0.38 |
| **Water (m3)** | – | – | – | | | |
| Municipal water | – | – | – | 2,615,966.80 | 2,602,992.80 | -0.50 |
| Ground water | 1,070,612.90 | 1,074,034.90 | 0.30 | – | – | – |

| Key performance indicators | 2009 (as published in 2013 SR) | 2009 (corrected in 2014) | % change 2009 | 2013 (as published in 2013 SR) | 2013 (corrected in 2014) | % change 2013 |
|---|---|---|---|---|---|---|
| **Water discharge ($m^3$)** | | | | | | |
| To the environment w/o biological treatment | 7,513,426.80 | 7,509,123.00 | -0.06 | 4,935,622.60 | 4,921,748.60 | -0.28 |
| To the environment after biological treatment | 1,926,523,00 | 1,928,725,00 | 0.10 | 1,997,693,60 | 2,000,448,60 | 0,14 |
| To external treatment facility w/o pre-treatment | 319,117,00 | 355,458,00 | 11,40 | 519,418,60 | 560,371,50 | 7,90 |
| To external treatment facility with pre-treatment | 1,317,696.40 | 1,311,436,00 | -0.50 | 1,730,944,00 | 1,717,098,30 | -0.80 |
| Total discharged water | 11,076,763.20 | 11,104,742.00 | 0.25 | 9,183,678.80 | 9,199,667.00 | 0.17 |
| **Other data** | | | | | | |
| Nitrogen oxide - NOx tonnes | 104.70 | 104.50 | -0.20 | 104.20 | 102.30 | -1.80 |
| Sulphur dioxide – $SO_2$ tonnes | 358.90 | 359.30 | 0.10 | 269.80 | 270.20 | 0.15 |
| CFC inventory (kg) | – | – | – | 10,358.77 | 10,756.20 | 3.80 |
| CFC 11 equivalent inventory (kg) | – | – | – | 591.19 | 641.20 | 8.50 |
| CFC loss-replacement (kg) | – | – | – | 1,253.64 | 1,262.70 | 0.70 |
| CFC 11 equivalent loss/ replacement (kg)w | – | – | – | 69.90 | 70.40 | 0.70 |

## Assurance

**In this section:**

**79** G4 Content index
**82** The principles of the UN Global Compact
**83** Assurance statement

# G4 Content index

## General standard disclosures

| General standard disclosures | Page | External assurance | UNGC Principles |
|---|---|---|---|
| **Strategy and analysis** | | | |
| G4-1 | 2 | yes, page 83 | |
| G4-2 | 5 | yes, page 83 | |
| **Organizational profile** | | | |
| G4-3 | 10 | yes, page 83 | |
| G4-4 | 10 | yes, page 83 | |
| G4-5 | 10 | yes, page 83 | |
| G4-6 | 10 | yes, page 83 | |
| G4-7 | 10 | yes, page 83 | |
| G4-8 | 11 | yes, page 83 | |
| G4-9 | 11 | yes, page 83 | |
| G4-10 | 12 | yes, page 83 | Principle 6 |
| G4-11 | 12 | yes, page 83 | Principle 3 |
| G4-12 | 13 | yes, page 83 | |
| G4-13 | 14 | yes, page 83 | |
| G4-14 | 14 | yes, page 83 | |
| G4-15 | 15 | yes, page 83 | Principle 1 |
| G4-16 | 17 | yes, page 83 | |
| **Identified material aspects and boundaries** | | | |
| G4-17 | 19 | yes, page 83 | |
| G4-18 | 19 | yes, page 83 | |
| G4-19 | 21 | yes, page 83 | |
| G4-20 | 22 | yes, page 83 | |
| G4-21 | 22 | yes, page 83 | |
| G4-22 | 24 | yes, page 83 | |
| G4-23 | 24 | yes, page 83 | |

| General standard disclosures | Page | External assurance | UNGC Principles |
|---|---|---|---|
| **Stakeholder engagement** | | | |
| G4-24 | 25 | yes, page 83 | |
| G4-25 | 25 | yes, page 83 | |
| G4-26 | 27 | yes, page 83 | |
| G4-27 | 28 | yes, page 83 | |
| **Report profile** | | | |
| G4-28 | 29 | yes, page 83 | |
| G4-29 | 29 | yes, page 83 | |
| G4-30 | 29 | yes, page 83 | |
| G4-31 | 29 | yes, page 83 | |
| G4-32 | 29 | yes, page 83 | |
| G4-33 | 29 | yes, page 83 | |
| **Governance** | | | |
| G4-34 | 30 | yes, page 83 | |
| **Ethics and integrity** | | | |
| G4-56 | 32 | yes, page 83 | Principle 10 |

# G4 Content index

## Specific standard disclosures

| Specific standard disclosures | Page | Identified omissions and reasons | External assurance | UNGC Principles |
|---|---|---|---|---|
| **Economic** | | | | |
| Economic performance | | | | |
| G4-DMA | 34 | | yes, assured as part of audit of Financial report 2014, page 69 | |
| G4-EC1 | 35 | | yes, assured as part of audit of Financial report 2014, page 69 | |
| G4-EC3 | 35 | | yes, assured as part of audit of Financial report 2014, page 69 | |
| Procurement practices | | | | |
| G4-DMA | 36 | | yes, page 83 | |
| G4-EC9 | 38 | | yes, page 83 | |
| **Environmental** | | | | |
| Energy | | | | |
| G4-DMA | 40 | | yes, page 83 | |
| G4-EN3 | 40 | | yes, page 83 | Principles 7,8 |
| G4-EN5 | 40 | | yes, page 83 | Principle 8 |
| G4-EN6 | 41 | | yes, page 83 | Principles 8,9 |
| G4-EN7 | 41 | | yes, page 83 | Principles 8,9 |
| Water | | | | |
| G4-DMA | 42 | | yes, page 83 | |
| G4-EN8 | 42 | | yes, page 83 | Principles 7,8 |

| Specific standard disclosures | Page | Identified omissions and reasons | External assurance | UNGC Principles |
|---|---|---|---|---|
| Emissions | | | | |
| G4-DMA | 44 | | yes, page 83 | |
| G4-EN15 | 45 | | yes, page 83 | Principles 7,8 |
| G4-EN16 | 45 | | yes, page 83 | Principles 7,8 |
| G4-EN17 | 45 | | yes, page 83 | Principles 7,8 |
| G4-EN19 | 45 | | yes, page 83 | Principles 7,8 |
| G4-EN20 | 45 | | yes, page 83 | Principles 7,8 |
| G4-EN21 | 45 | | | Principles 7,8 |
| Effluents and waste | | | | |
| G4-DMA | 46 | | yes, page 83 | |
| G4-EN22 | 47 | | yes, page 83 | Principle 8 |
| G4-EN23 | 47 | | yes, page 83 | Principle 8 |
| Products and services | | | | |
| G4-DMA | 48 | | yes, page 83 | |
| G4-EN27 | 48 | | yes, page 83 | Principles 8,9 |
| Transport | | | | |
| G4-DMA | 49 | | yes, page 83 | |
| G4-EN30 | 49 | | yes, page 83 | Principle 8 |
| Supplier environmental assessment | | | | |
| G4-DMA | 50 | | yes, page 83 | |
| G4-EN32 | 50 | | yes, page 83 | Principle 8 |
| **Social: Labour practices and decent work** | | | | |
| Employment | | | | |
| G4-DMA | 52 | | yes, page 83 | |
| G4-LA1 | 53 | | yes, page 83 | Principle 6 |

# G4 Content index

## Specific standard disclosures

| Specific standard disclosures | Page | Identified omissions and reasons | External assurance | UNGC Principles |
|---|---|---|---|---|
| Labour/management relations | | | | |
| G4-DMA | 54 | | yes, page 83 | |
| G4-LA4 | 54 | | yes, page 83 | Principle 3 |
| Occupational health and safety | | | | |
| G4-DMA | 55 | | yes, page 83 | |
| G4-LA6 | 56 | | yes, page 83 | |
| Training and education | | | | |
| G4-DMA | 57 | | yes, page 83 | |
| G4-LA11 | 57 | | yes, page 83 | Principle 6 |
| Diversity and equal opportunity | | | | |
| G4-DMA | 58 | | yes, page 83 | |
| G4-LA12 | 58 | | yes, page 83 | Principle 6 |
| Equal remuneration for women and men | | | | |
| G4-DMA | 59 | | yes, page 83 | |
| G4-LA13 | 59 | | yes, page 83 | Principle 6 |
| Supplier assessment for labour practices | | | | |
| G4-DMA | 60 | | yes, page 83 | |
| G4-LA14 | 60 | | yes, page 83 | Principle 4 |
| **Human rights** | | | | |
| Child labour | | | | |
| G4-DMA | 62 | | yes, page 83 | |
| G4-HR5 | 63 | | yes, page 83 | Principle 5 |
| Supplier human rights assessment | | | | |
| G4-DMA | 64 | | yes, page 83 | |
| G4-HR10 | 64 | | yes, page 83 | Principles 1,2 |
| **Society** | | | | |
| Local communities | | | | |
| G4-DMA | 66 | | yes, page 83 | |
| G4-SO1 | 68 | | yes, page 83 | Principle 1 |
| Anti-corruption | | | | |
| G4-DMA | 69 | | yes, page 83 | |
| G4-SO4 | 69 | | yes, page 83 | Principle 10 |
| Public policy | | | | |
| G4-DMA | 70 | | yes, page 83 | |
| G4-SO6 | 70 | | yes, page 83 | Principle 10 |
| **Product responsibility** | | | | |
| Customer health and safety | | | | |
| G4-DMA | 72 | | yes, page 83 | |
| G4-PR1 | 73 | | yes, page 83 | |
| Product and service labeling | | | | |
| G4-DMA | 74 | | yes, page 83 | |
| G4-PR3 | 74 | | yes, page 83 | |



# The principles of the UN Global Compact

The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labour standards, the environment and anti-corruption:

### Human rights

Principle 1 Businesses should support and respect the protection of internationally proclaimed human rights

Principle 2 Make sure that they are not complicit in human rights abuses

### Labour

Principle 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining

Principle 4 The elimination of all forms of forced and compulsory labour

Principle 5 The effective abolition of child labour

Principle 6 The elimination of discrimination in respect of employment and occupation

### Environment

Principle 7 Businesses are asked to support a precautionary approach to environmental challenges

Principle 8 Undertake initiatives to promote greater environmental responsibility

Principle 9 Encourage the development and diffusion of environmentally friendly technologies

### Anti-corruption

Principle 10 Businesses should work against corruption in all its forms, including extortion and bribery

EY
Building a better working world

Ernst & Young LLP
22, Camac Street
5th Floor, Block 'B'
Kolkata 700 016
India

Tel: +91 33 6615 3400
fax: +91 33 6615 3750
ey.com

100 years of excellence in professional services

**The Management and Board of Directors**
**Givaudan S. A.**
**5 Chemin de la Parfumerie**
**CH-1214, Vernier**
**Switzerland**

**Independent Assurance Statement**

Ernst & Young LLP (EY) has been engaged by Givaudan S. A. (the 'Company') to provide independent assurance to its GRI Report 2014 (the 'Report') covering the Company's sustainability performance during the period 1st January 2014 to 31st December 2014.

The development of the Report, based on G4 Sustainability Reporting Guidelines (GRI-G4) of the Global Reporting Initiative, its content and presentation, is the sole responsibility of the management of the Company. EY's responsibility, as agreed with the management of the Company, is to provide independent assurance on the report content as described in the scope of assurance. Our responsibility in performing our assurance activities is to the management of the Company only and in accordance with the terms of reference agreed with the Company. We do not therefore accept or assume any responsibility for any other purpose or to any other person or organization. Any dependence that any such third party may place on the Report is entirely at its own risk. The assurance report should not be taken as a basis for interpreting the Company's overall performance, except for the aspects mentioned in the scope below.

**Assurance standard**

Our assurance is in accordance with International Federation of Accountants' International Standard for Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000), and our conclusions are for 'limited' assurance as set out in ISAE 3000.

**Scope of assurance and methodology**

The scope of our work for this engagement was limited to review of information pertaining to environmental and social performance for the period 1st January 2014 to 31st December 2014. We conducted review and verification of data collection/ measurement methodology and general review of the logic of inclusion/ omission of necessary relevant information / data and this was limited to:

- Review of the standard disclosures regarding the Company's material sustainability aspects contained in the report;
- Review of consistency of data / information within the report as well as between the report and source;
- Verification of the sample data and information reported at the following manufacturing units and Corporate Headquarter (HQ) at Vernier:
  1. Daman, India
  2. Jigani, India
  3. Naarden and Barneveld, Netherlands
  4. Munro and Malvinas, Argentina
  5. East Hanover, USA
  6. Fukuroi, Japan
  7. Woodland and Jurong, Singapore
  8. Ashford, UK
  9. Duebendorf, Switzerland
  10. Vernier, Switzerland
- Review and execution of audit trail of selected claims and data streams to determine the level of accuracy in collection, transcription and aggregation processes followed;
- Review of Company's plans, policies and practices, so as to be able to make comments on the completeness of the reporting and degree to which EY believes the report provides a fair and honest representation of the Company's activities.



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EY
Building a better working world

100 years of excellence in professional services

**Limitations of our engagement**

The assurance scope excludes:

- Data and information outside the defined reporting period (1st January 2014 to 31st December 2014);
- The 'economic performance indicators' included in the Report;
- The Company's statements that describe expression of opinion, belief, inference, aspiration, expectation, aim or future intention.

**Our assurance team and independence**

Our assurance team, comprising of multidisciplinary professionals, has been drawn from our Climate Change and Sustainability network, and undertakes similar engagements with various Indian and international companies. As an assurance provider, EY is required to comply with the independence requirements set out in International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. EY's independence policies and procedures ensure compliance with the Code.

**Conclusion**

On the basis of our procedures for this limited assurance, nothing has come to our attention that causes us not to believe that the Company has reported on its material sustainability issues and the associated disclosures, as defined by the GRI G4 principles of materiality and completeness.

**Observations and opportunities for improvement**

- The Company has developed the report following the 'in accordance' core criteria of GRI G4 Sustainability Reporting Guidelines;
- Data management for reporting on the GRI indicators was found fairly reliable; there is scope for improvement for some indicators, namely, EN3 (energy consumption within the organisation), EN22 (water discharge), and EN23 (waste).

**Ernst & Young LLP**

**Sudipta Das**
**Partner**

**Dated: March 13, 2015**
**Place: Kolkata, India**



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## Annexe 6 : SWOT Givaudan

| Forces | Faiblesses |
|---|---|
| **Notoriété**<br>Présent à Genève depuis 1898<br>Coté au SMI depuis 2002<br>25% de parts de marché mondiales.<br><br>**Capacités techniques**<br>Scientifiques<br>Technologiques<br><br>**Pouvoir économique**<br>Joints Ventures<br><br>**Bonnes pratiques**<br>Pionnier dans le secteur<br>Approvisionnement responsable | Produits chimiques dangereux<br><br>Dérangement du voisinage des usines |
| **Opportunités** | **Menaces** |
| Les clients ont besoins de collaborer avec des entreprises responsables pour être certifié ou pour utiliser des labels.<br><br>Les compétences et le capital humain sont attiré par les entreprises responsables. | Concurrents<br><br>Produits rares<br><br>Pressions sociétale<br><br>Pays de production parfois instables |

## Annexe 6 : SWOT Menegalli

| **Forces** | **Faiblesses** |
|---|---|
| Présent sur le marché romand depuis 35 ans<br><br>Actif dans environ 7000 Immeubles<br><br>Formation externes<br><br>Proximité | Produits chimiques dangereux<br><br>Cycle de production non maitrisé |
| **Opportunités** | **Menaces** |
| Les clients ont besoins de collaborer avec des entreprises responsables pour être certifié ou pour utiliser des labels.<br><br>Fidélisation des clients | Concurrence<br><br>Détection de produits toxiques (exemple : Round UP) |

## Annexe 7 : Questionnaire

# PLANIFICATION

1. **Prenez-vous en compte la norme ISO 26000 pour promouvoir votre respect de la RSE ?****

**Démarche holistique**

**Définission des objectifs**

<table>
<tr><td colspan="2">Environnement</td><td>Questions relatives aux consommateures</td></tr>
<tr><td>Droit de l'homme</td><td>Gouvernance</td><td>Loyauté des pratiques<br>• Lute contre la corruption<br>• Transparence politique et lutte contre le lobbying<br>• Concurrence loyale, qui stimule l'innovation et l'efficience<br>• Surveillance des organisations associées à l'entreprise</td></tr>
<tr><td colspan="2">Communauté et developpement local</td><td>Relations et conditions de travail</td></tr>
</table>

2. **À quelles Incidences potentielles (de la part de l'entreprise sur ses parties prenantes) sont liées les bonnes pratiques mises en avant ?**

Objectifs durable – Promotion

Impact / parties prenantes (nuisance sur l'air, communauté, etc.).

| | | Parties prenantes | Objectifs |
|---|---|---|---|
| Aspect 1 | | | |
| Aspect 2 | | | |
| Aspect 3 | | | |
| Aspect 4 | | | |

**Clients**

**Fournisseurs**

**Communauté locale**

**Partenaires**

**Collaborateurs**

2. **À quelles Incidences potentielles (de la part de l'entreprise sur ses parties prenantes) sont liées les bonnes pratiques mises en avant ?**

Objectifs durable – Promotion

Impact / parties prenantes (nuisance sur l'air, communauté, etc.).

| | | Parties prenantes | Objectifs |
|---|---|---|---|
| Aspect 1 | | | |
| Aspect 2 | | | |
| Aspect 3 | | | |
| Aspect 4 | | | |

**Clients**

**Fournisseurs**

**Communauté locale**

**Partenaires**

**Collaborateurs**

3. **Quel sont les publics cibles ?**

**Quels canaux de communication sont utilisés pour communiquer sur le DD ?**

Rapport DD GRI / Indicateurs de performances /

| PP Internes | Canaux | PP Externes | Canaux |
|---|---|---|---|
| Collaborateurs | | Clients | |
| Actionnaires | | Fournisseurs | |
| | | Pouvoirs publics | |
| | | ONG | |
| | | Communauté locale | |
| | | Concurrents | |
| | | | |

**Est-ce que vos messages intègrent les bonnes pratiques de l'ISO 26000 liées à la communication ?**

MESSAGE

- Lutte contre la discrimination et les stéréotypes
- Respect de l'image de la personne humaine
- Promotion de la diversité
- Protection des publics fragiles
- Transparence sur la nature de l'information
- Promotion de la responsabilité sociétale
- Dialogues avec les parties prenantes

**4. À quelle fréquence communiquez-vous ?**

Planning de communication

# Developpement

5. **Comment maitrisez-vous l'utilisation de vos ressources ?**

6. **De quelle façon facilitez-vous l'appropriation collective de vos bonnes pratiques**

   Communication / Promotion de la RSE

   PP Internes → Procédé

   PP Externes → Procédé

7. **A quelle fréquence vous arrive-t-il de ne pas réaliser les objéctifs fixés ?**

   Avez vous un moyen d'évaluer les écarts entre les objéctifs fixés et les résultats

8. **Avez vous un moyen d'Auto-controler, capitaliser les données, développer des nouvelles connaissances**

9. **Est-ce que la production de vos messages intègre les bonnes pratiques de l'ISO 26000 relatives à la communication ?**

   PRODUCTION DES MESSAGES

   - Achats responsables
   - Accessibilité des supports et manifestations
   - Respect du droit d'auteur

# Contrôle

10. **De quelle façon vous différenciez-vous de vos concurrents**

    Dans vos performances durables ?

    dans votre mise en avant de la RSE ?

11. **Avez-vous un moyen d'évaluer vos résultats**

    Valeur percue par les parties prenantes

    Effets positifs pour l'entreprise de son investissement dans la RSE

    (Qualitatif / Quantitatif)

12. **Avez-vous un moyen d'évaluer les effets externes et interne de la promotion de la RSE**

    Feedback (Collaborateurs,clients,...)

**13. Est-ce que la diffusion de vos messages intègre les bonnes pratiques de l'ISO 26000 relatives à la communication ?**

DIFFUSION DES MESSAGE

- Communication choisie (non subie)
- Ajustement du niveau de diffusion en fonction des publics
- Sensibilisation au sein de l'organisation, comme à l'externe, sur la stratégie, les objectifs, les performances et les défis en matière de RSE

# Action

**14. De quelle manière pensez-vous capitaliser votre experience et vos connaissance pour promouvoir de la meilleure manière la Responsabilité Sociétale des Entreprises**

Intégration des données controlées

**15. Quelles forces de l'entreprise sont utilisées pour mettre en avant le DD ?**

R&D

Performance financière (taux sur Bénéfice)

Postes clés (Capacités)

**16. Quelles sont les opportunités pour menegalli et les tendances à suivre ?**