



Global Reporting Initiative Content Index 2025

In the table below, reference is made to the Integrated Annual Report(IAR) 2025 of dsm–firmenich. The full report can be downloaded at [Downloads – dsm–firmenich Integrated Annual Report 2025](#).

dsm–firmenich has reported with reference to the GRI Standards for the period 1 January 2025 to 31 December 2025.

GRI Standard Name	GRI Disclosure	Disclosure Description	Cross-reference in dsm–firmenich IAR25
GRI 2: General Disclosures 2021	2–1	Organizational details	section Governance, Risk Management and Business Ethics – Governance framework
GRI 2: General Disclosures 2021	2–2	Entities included in the organization’s sustainability reporting	section Sustainability Statements – General information – Basis of preparation
GRI 2: General Disclosures 2021	2–3	Reporting period, frequency and contact point	section Sustainability Statements – General information – Basis or preparation
GRI 2: General Disclosures 2021	2–4	Restatements of information	section Sustainability Statements – General information – Basis of preparation
GRI 2: General Disclosures 2021	2–5	External assurance	section Sustainability Statements – Assurance report of the independent auditor
GRI 2: General Disclosures 2021	2–6	Activities, value chain, and other business relationships	section Our Company – Our strategy – Our value creation model section Sustainability Statements – General information – Our value chain model

GRI 2: General Disclosures 2021	2-7	Employees	section Our Company – Our strategy – Our people and values section Sustainability Statements – Social information – Own workforce
GRI 2: General Disclosures 2021	2-8	Workers who are not employees	section Sustainability Statements – Social information – Own workforce
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	section Governance, Risk Management and Business Ethics – Board of Directors
GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	section Governance, Risk Management and Business Ethics – Board of Directors
GRI 2: General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	section Governance, Risk Management and Business Ethics – Our approach to risk management
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	Section Governance, Risk Management and Business Ethics – Board of Directors
GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	section Governance, Risk Management and Business Ethics – Board of Directors section Sustainability Statements – General Information – Governance
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	section Governance, Risk Management and Business Ethics – Business ethics
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	section Governance, Risk Management and Business Ethics – Business ethics
GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	Section Governance, Risk Management and Business Ethics – Board of Directors and Executive Committee section Sustainability Statements – General Information – Governance
GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	Section Governance, Risk Management and Business Ethics – Board of Directors
GRI 2: General Disclosures 2021	2-19	Remuneration policies	section Compensation – Compensation Report
GRI 2: General Disclosures 2021	2-20	Process to determine remuneration	section Compensation – Compensation Report and Consolidated Financial Statements Note 27 (for executives)
GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	section Sustainability Statements – Social information – Own workforce
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	section Sustainability Performance – Letter from our CSO
GRI 2: General Disclosures 2021	2-23	Policy commitments	section Governance, Risk Management and Business Ethics – Business ethics section Sustainability Statements – General information – Policies

GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	section Sustainability Statements – General information – Policies
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	section Governance, Risk Management and Business Ethics – Business ethics section Sustainability Statements – Governance information
GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	section Governance, Risk Management and Business Ethics – Business ethics section Sustainability Statements – Governance information
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	section Sustainability Statements – General information – Basis of preparation
GRI 2: General Disclosures 2021	2-28	Membership associations	section Sustainability Statements – General information – Stakeholder engagement
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	section Sustainability Statements – General information – Stakeholder engagement
GRI 2: General Disclosures 2021	2-30	Collective bargaining agreements	section Sustainability Statements – Social information – Own workforce
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	section Governance, Risk Management and Business Ethics – Governance framework
GRI 3: Material Topics 2021	3-1	Process to determine material topics	section Sustainability Statements – General information – Impact, risk, and opportunity (IRO) management
GRI 3: Material Topics 2021	3-2	List of material topics	section Sustainability Statements – General information – Impact, risk, and opportunity (IRO) management
GRI 3: Material Topics 2021	3-3	Management of material topics	section Sustainability Statements – General information – Impact, risk, and opportunity (IRO) management
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	section Our Company – Our strategy – Our value creation model
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	section Sustainability Statements – General information and Environmental information
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	section Sustainability Statements – Social information – Consumers and end-users
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	section Sustainability Statements – Social information – Consumers and end-users
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	section Governance, Risk Management and Business Ethics – Business ethics section Sustainability Statements – Governance information

GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	section Governance, Risk Management and Business Ethics – Business ethics section Sustainability Statements – Governance information
GRI 205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	section Governance, Risk Management and Business Ethics – Business ethics section Sustainability Statements – Governance information
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	section Governance, Risk Management and Business Ethics section Consolidated Financial Statements Note 22 Contingent liabilities and other financial obligations
GRI 207: Tax 2019	207-1	Approach to tax	the Taxation paper available on the company website
GRI 207: Tax 2019	207-2	Tax governance, control, and risk management	the Taxation paper available on the company website
GRI 207: Tax 2019	207-3	Stakeholder engagement and management of concerns related to tax	the Taxation paper available on the company website
GRI 207: Tax 2019	207-4	Country-by-country reporting	the Taxation paper and the Country-by-Country available on the company website
GRI 302: Energy 2016	302-1	Energy consumption within the organization	section Sustainability Statements – Environmental information – Climate change
GRI 302: Energy 2016	302-3	Energy intensity	section Sustainability Statements – Environmental information – Biodiversity and ecosystems
GRI 302: Energy 2016	302-4	Reduction of energy consumption	section Sustainability Statements – Environmental information – Climate change
GRI 302: Energy 2016	302-5	Reductions in energy requirements of products and services	section Sustainability Statements – Environmental information – Climate change
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	section Sustainability Statements – Environmental information – Water and marine resources
GRI 303: Water and Effluents 2018	303-2	Management of water discharge-related impacts	section Sustainability Statements – Environmental information – Water and marine resources
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	section Sustainability Statements – Environmental information – Water and marine resources
GRI 303: Water and Effluents 2018	303-4	Water discharge	section Sustainability Statements – Environmental information – Water and marine resources
GRI 303: Water and Effluents 2018	303-5	Water consumption	section Sustainability Statements – Environmental information – Water and marine resources
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	section Sustainability Statements – Environmental information – Biodiversity and ecosystems
GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products, and services on biodiversity	section Sustainability Statements – Environmental information – Biodiversity and ecosystems

GRI 304: Biodiversity 2016	304-3	Habitats protected or restored	section Sustainability Statements – Environmental information – Biodiversity and ecosystems
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	section Sustainability Statements – Environmental information – Climate change
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	section Sustainability Statements – Environmental information – Climate change
GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	section Sustainability Statements – Environmental information – Climate change
GRI 305: Emissions 2016	305-4	GHG emissions intensity	section Sustainability Statements – Environmental information – Climate change
GRI 305: Emissions 2016	305-5	Reduction of GHG emissions	section Sustainability Statements – Environmental information – Climate change
GRI 305: Emissions 2016	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	section Sustainability Statements – Appendix to the Sustainability Statements – Additional voluntary reporting
GRI 306: Effluents and Waste 2020	306-1	Waste generation and significant waste-related impacts	section Sustainability Statements – Appendix to the Sustainability Statements – Additional voluntary reporting
GRI 306: Effluents and Waste 2020	306-2	Management of significant waste-related impacts	section Sustainability Statements – Appendix to the Sustainability Statements – Additional voluntary reporting
GRI 306: Effluents and Waste 2020	306-3	Waste generated	section Sustainability Statements – Appendix to the Sustainability Statements – Additional voluntary reporting
GRI 306: Effluents and Waste 2020	306-4	Waste diverted from disposal	section Sustainability Statements – Appendix to the Sustainability Statements – Additional voluntary reporting
GRI 306: Effluents and Waste 2020	306-5	Waste directed to disposal	section Sustainability Statements – Appendix to the Sustainability Statements – Additional voluntary reporting
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	section Sustainability Statements – General information – Stakeholder engagement
GRI 308: Supplier Environmental Assessment 2016	308-2	Negative environmental impacts in the supply chain and actions taken	section Sustainability Statements – General information – Impact, risk, and opportunity (IRO) management and Environmental information
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	see section Sustainability Statements – Social information – Own workforce

GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-3	Occupational health services	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-6	Promotion of worker health	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-9	Work-related injuries	see section Sustainability Statements – Social information – Own workforce
GRI 403: Occupational Health and Safety 2018	403-10	Work-related ill health	see section Sustainability Statements – Social information – Own workforce
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	see section Sustainability Statements – Social information – Own workforce
GRI 404: Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	see section Sustainability Statements – Social information – Own workforce

GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	see section Sustainability Statements – Social information – Own workforce
GRI 405: Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	see section Sustainability Statements – Social information – Own workforce
GRI 406: Non discrimination	406-1	Incidents of discrimination and corrective actions taken	section Governance, Risk Management and Business Ethics – Business ethics and section Sustainability Statements – Social information – Own workforce
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	section Sustainability Statements – Social information – Own workforce
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	section Sustainability Statements – Social information – Own workforce
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	section Sustainability Statements – Social information – Own workforce
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	section Sustainability Statements – General information – Stakeholder engagement
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	section Sustainability Statements – General information – Stakeholder engagement
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	section Sustainability Statements – General information – Stakeholder engagement
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	section Sustainability Statements – General information – Stakeholder engagement
GRI 415: Public Policy 2016	415-1	Political contributions	The company does not publicly endorse, financially support, or donate to any political party, candidate, or any religious organizations. dsm-firmenich respects its employees' right to engage in the political process – but only on an individual basis, not as representatives of the company.