



Basis of Preparation: ESG Report 2024

Syngenta AG group

For indicators included in the Non-financial performance summary

syngenta

Table of Contents

1. Introduction	3
2. Scope	3
3. Our approach to reporting	3
3.1 Corporate data consolidation	4
3.2 Review and approval of ESG Report	4
3.3 Restatements	4
4. KPIs and basis of preparation	5
4.1 Sustainable agriculture	5
4.1.1 Innovation in agriculture	5
4.2 Environmental matters	6
4.2.1 GHG emissions	6
4.2.2 Energy	9
4.2.3 Air emissions	10
4.2.4 Water and wastewater	10
4.2.5 Waste	12
4.2.6 Intensity and change since 2016 baseline	13
4.3 Employee matters	14
4.3.1 Employment engagement and development, diversity, equity and inclusion	14
4.3.2 Health and safety	14
4.4 Social matters	16
4.4.1 Supply chain	16
4.4.2 Community engagement	20
4.5 Business conduct matters	20
4.5.1 Corporate conduct	20

1. Introduction

The Basis of Preparation: ESG Report 2024 defines the key performance indicators (KPIs) reported in the Syngenta AG group Environmental, Social and Governance Report (ESG Report) 2024. It also explains the methodology used to calculate the KPIs.

In designing the key performance indicators, Syngenta considered the applicable non-financial reporting requirements (Art. 964b of the Swiss Code of Obligations), and voluntary reporting frameworks and standards, such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), the GHG Protocol Corporate Accounting and Reporting Standard and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The Basis of Preparation is updated annually alongside the ESG Report to reflect any changes in methodology. This document was published on April 29, 2025, on www.esg-reporting.syngenta.com.

2. Scope

This document covers the KPIs reported in the Non-financial performance summary of the Syngenta AG group ESG Report 2024. Most of these KPIs are within the scope of our external assurance process, as indicated in the Independent Limited Assurance Report.

The ESG Report 2024 is for Syngenta AG group. Syngenta AG group ('we', 'our'), also referred to as 'Syngenta' in this document encompasses Syngenta AG, a company domiciled and incorporated in Switzerland, and all of its more than 150 subsidiaries globally. The business units covered are Syngenta Crop Protection, Syngenta Seeds and the operations of Syngenta AG group, which are part of Syngenta Group China.

All 2024 data presented in the ESG report covers the period from January 1 to December 31. The reporting period for FY22 data included in the non-financial performance summary of the report continues to cover the period from October 1 to September 30 unless stated otherwise. No retroactive changes as a result of the change in the reporting period have been made to performance indicators for the FY22 or any of the preceding years.

3. Our approach to reporting

Syngenta has established internal controls for reporting non-financial information in the ESG Report. The Syngenta Group Board of Directors and management are responsible for establishing and maintaining adequate internal controls over its non-financial reporting. The internal controls are designed to assure Syngenta Group's Board of Directors and management of the reliability of the reporting and presentation of the information published in the ESG Report's Non-financial performance summary.

All internal controls, no matter how well designed, have inherent limitations and therefore may not prevent or detect misstatements. In designing internal controls for non-financial reporting, Syngenta used the criteria established in COSO's Internal Control-Integrated Framework (2013). Syngenta implemented an internal control environment supported by sound reporting processes and systems, clearly defined accountabilities and detailed documented procedures.

Syngenta's Sustainability Reporting Guideline directs its non-financial reporting activities and sets the principles that govern ESG reporting at Syngenta. The reporting Standard Operating Procedures (SOPs) explain the implementation of the Sustainability Reporting Guideline. SOPs outline what needs to be reported (e.g.,

performance indicator definition and scope), which tasks need to be performed (e.g., measure, gather, transform, consolidate), who performs the tasks, when the tasks are performed, and which systems and key internal controls are in place. The Basis of Preparation: ESG Report 2024 (this document) summarizes the content of these SOPs.

Syngenta seeks external assurance for the selected non-financial performance indicators published in the Syngenta AG group ESG Report.

3.1 Corporate data consolidation

Syngenta corporate functions including but not limited to HSE (Health, Safety & Environment), HR (Human Resources), or Compliance are responsible for data collection, consolidation, and quality control. Each function has its own reporting processes, systems, and SOPs. Data is used for internal performance management, selected KPIs, and external reporting.

Functions report on selected KPIs for inclusion in the ESG Report once a year. They report using the annual report data collection system managed by the ESG team. Data is reviewed and approved by each function before submission and consolidation in the system. Additional data quality reviews are also conducted by the ESG team before data is submitted for external assurance.

3.2 Review and approval of ESG Report

The content of the Syngenta AG group ESG Report is reviewed and approved by subject matter experts inside each corporate function and managers responsible for the different topics addressed in the report. The consolidated report is then reviewed by senior sustainability leaders and legal and other key corporate functions before being submitted to the Group Leadership Team for approval. The Syngenta AG group ESG Report is then reviewed by the Sustainability Committee of the Syngenta Group Co. Ltd. Board of Directors and approved by the Board of Directors of Syngenta AG before publication.

The Basis of Preparation is reviewed and approved by the function experts and leaders responsible for the KPIs reported in the Syngenta AG group ESG Report.

3.3 Restatements

Adjustments can be made to figures from previous years to increase accuracy and ensure consistency over time. Restatements occur when there are significant changes in reporting standards and methodologies or when previously reported values require correction or reclassification. Cases may be reclassified based on findings from internal investigations that conclude after the data collection deadline.

The materiality of a restatement is assessed for each key performance indicator based on professional judgement of what is believed to impact the decision of the users of the ESG data.

4. KPIs and basis of preparation

This section is organized into five areas in line with our Syngenta AG group ESG Report and presents the KPIs reported in its Non-financial performance summary.

4.1 Sustainable agriculture

4.1.1 Innovation in agriculture

Investment in sustainable agriculture breakthroughs

Definition

This KPI measures the amount of investment (in USD million), which directs resources to breakthrough outcomes as defined in our Sustainability Investment Criteria (available on the Syngenta website). The total investment is the cumulative investment in the following categories:

- **Crop Protection (CP) and Seeds R&D investments** are those related to the research and development of new qualifying CP and Seeds products, which are considered to advance specific priority practices and breakthrough outcomes, as outlined in the Sustainability Investment Criteria.
- **Operations-based investments** are related to capital expenditures in operations and site infrastructure. They are designed to achieve one of the following:
 - Improve Syngenta's net environmental footprint and deliver measurable progress toward meeting at least one of Syngenta's waste, water, health and safety, and carbon reduction targets (including projects that drive cost productivity improvements in operations due to reducing resource consumption). In the case of health and safety, only investments delivering a clear step-change beyond established company and local standards are considered.
 - Enable the production and supply of CP and Seeds products, which qualify for CP and Seeds R&D investments.
- **Investments in in-country sustainability projects** include sustainability investments and costs from regenerative agriculture projects.
- **Other sustainable investments** include mergers and acquisitions (M&A), joint ventures (JV), partnerships, and other initiatives, which are not considered in the above categories but qualify as sustainability investments.

Scope

- Global scope: Supply chain, own operations, and downstream activities
- Reporting period: January 1 to December 31

Methodology

The eligible investments are determined as follows:

- **CP and Seeds R&D investments** are tracked on the R&D project and portfolio management platform. Information recorded includes project description, status, stage, costs, and category. For classification and validation, information from active CP and Seeds R&D projects in eligible categories is exported from the platform as of September 30. Projects are classified by R&D project managers using the five-step assessment process of our Sustainability Investment Criteria and validated by the sustainable agriculture teams in both CP and Seeds businesses. R&D investments are compiled for the calendar year to align with budget cycles. Investments are calculated based on budget estimates from January through December, utilizing the most recent and reliable budget data available by the end of September. Only costs within the reporting period of the projects classified as 'sustainability as new market segment' and 'sustainability differentiates the product brought to market' count toward the total investment amount.
- **Operations-based investments** are tracked using the capital project tracking tool called PPMCapEx. The information recorded includes the investment category and the associated

spending. We only consider projects related to capital expenditure in operations and site infrastructure that were completed within the reporting period. If the primary purpose of the investment is to address a sustainability outcome as described above, the entire investment is considered. If the primary objective differs, only the proportion to address the outcome is counted. The Production and Supply, and Engineering teams validate the investment category and spend of qualifying projects.

- **Investments in in-country sustainability projects** are reported through the Sustainable Agriculture Excellence (SAGE) data collection tool. Investments in this category are compiled based on costs incurred toward the implementation of qualifying in-country sustainability projects.
- **Other sustainable investments** are reported to the ESG team for validation. Potential other sustainable investments (e.g., M&A, partnerships, initiatives) could be proposed by anyone in the organization and require review by senior leaders and/or external partners.

4.2 Environmental matters

4.2.1 GHG emissions

Scope 1 and 2 CO₂e emissions

Definition

These KPIs measure our direct scope 1 emissions and indirect scope 2 emissions. We use the GHG Protocol Corporate Accounting and Reporting Standard to prepare our global emissions inventory and report emissions in thousand tonnes of carbon dioxide equivalent (CO₂e). We report our GHG emissions using the operational control approach.

Scope 1 emissions are the sum of:

- **Emissions from own operations** is defined as the sum of on-site emissions calculated from the following sources:
 - Fuels used for combustion, such as coal, gasoline, diesel, heating oil, natural gas, LPG, and other non-renewable non-standard fuels (see [Energy](#) section).
 - Direct emissions of carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (NO_x) from the use of fuels as feedstock or generated due to chemical reactions. This does not include emissions from combustion-type abatement systems such as thermal oxidizers, which are already included in the emissions from the combustion of non-renewable fuels.
 - Global Warming Potential (GWP) gases above the threshold of 50kg or 100lb for the year not listed above. This includes emissions from process sources (channeled) and accidental releases from refrigerant and chiller systems.
- **Emissions from company vehicles** refer to the emissions from consumption of standard fossil fuels (gasoline, diesel, LPG) for workplace transport in vehicles owned or leased by the company.

The GWP values are based on the IPCC Sixth Assessment Report, 2021 (AR6).

If fuel consumption is not separately tracked by usage type, then the allocation of fuel for vehicles and other combustion purposes is estimated.

Scope 2 emissions arise from the generation of purchased energy, such as electricity, steam, heat, and cooling. In our ESG Report, we report scope 2 emissions using a market-based approach where the information is available. Where this information is not available, Syngenta uses a location-based approach.

Site-specific scope 2 emissions from purchased electricity are calculated using the following methods as set out in the GHG Protocol Scope 2 Guidance, in order of preference:

- **Market-based**, which derives emission factors from contractual instruments, including contracts at site level using non-grid average carbon emissions.
- **Residual mix**, a market-based approach used mainly in Europe, which considers national or regional carbon emission factors associated with commercial electricity generation after renewable energy has been discounted. This approach is applied to all sites in countries with standard (non-green) electricity supply contracts.
- **Location-based**, which derives emission factors from the average emission intensity of local grids using internationally recognized emission factor libraries, such as the International Energy Authority for most countries or the 'e-grid' for US states.

Emission factors for steam, heat, and cooling are calculated from the emission factor per unit of the energy of the fuel used for the generation, divided by the thermal efficiency of the generation process. Where data is not available from the supplier, a suitable standard factor obtained from an international commercial database is used.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Environmental and sustainability data is collected annually from our sites using the Syngenta Environmental Reporting and Management tool. Sites report their generation, consumption, and usage for the reporting period. The values are calculated based on actual performance data from January to September, plus estimates for October – December.

The sites required to report are selected based on their level of energy consumption, water usage and waste generation according to defined thresholds. Sites with energy consumption above 0.1 percent of the total Syngenta consumption (>8,500 GJ/year) must report. Smaller sites can be included if their waste generation or water use is significant (above 0.1 percent of the Syngenta total) or at the request of site, regional, or global environmental managers.

The site-level data submitted in the SERAM reporting tool is validated by Regional Environmental Managers before final review and consolidation by the Global Environmental team.

Scope 3 CO₂e emissions

Definition

These KPIs measure indirect emissions not included in scope 2 that occur in Syngenta's value chain, including upstream and downstream emissions. We use the GHG Protocol Corporate Accounting and Reporting Standard and associated Corporate Value Chain (Scope 3) Standard and the Technical Guidance for Calculating Scope 3 Emissions to prepare our global scope 3 emissions inventory. We report emissions in thousand tonnes of carbon dioxide equivalent (CO₂e).

Scope

- Global scope: Supply chain and downstream activities
- Reporting period: January 1 to December 31

Methodology

Scope 3 emissions are calculated using a hybrid approach of spend-based, average data, modeled data and supplier-specific methods, depending on the type of process or material and data availability.

The **spend-based method** uses environmentally extended input-output (EEIO) models to make the first estimate of a global footprint, fill in data gaps, and test significance/materiality. The **average data method** uses average industry cradle-to-gate Life Cycle Assessment (LCA) and Life Cycle Inventory (LCI) data to manufacture products (e.g., raw materials, specialty chemicals, crops, energy). **Modeled data** uses specific LCA models built for key products by relevant Syngenta or external experts. The **supplier-specific method** uses product data from key suppliers.

Where the quantity of material is relevant and measured in standardized (metric or imperial) units, the quantity-based emission factors and the average data method are used. Where quantity is not a relevant metric (such as hours of consulting or engineering work) or standardized (such as the number of pieces of packaging, or the number of boxes of labels), the spend-based method is used. In 2024, we continued our efforts to collect supplier data to further improve the calculation method. Additional new supplier product data was used in the calculation, replacing database emission factors.

All emission factors calculations for the average-based method are consistent with Global Warming Potentials (GWP) from the IPCC Sixth Assessment Report, 2021 (AR6), and include all GWPs as per the GHG Protocol. Since 2022, we have used the USEEIO 2013 model instead of the USEEIO 2002 model for the spend-based calculation method.

In 2024, Syngenta streamlined its Scope 3 reporting to 6 (Cat. 1, 2, 3, 4, 5 and 10) out of the 15 scope 3 categories that meet its materiality criteria and represent over 95 percent of Syngenta's Scope 3 emissions. While we are committed to enhancing our data collection methodologies, we anticipate that improvements in data capture over the coming years may lead to refinements in our current year figures. Our reporting reflects the most accurate assessment possible with the information available today.

Scope 3 emissions for each category in scope are calculated as follows:

- **Category 1 – Purchased goods and services:** We use both direct and indirect procurement data through a combination of supplier data (where available), modelled data (where available), volume-based data (where quantities are measured in metric units of measurement) and spend-based factors if necessary (particularly for indirect procurement). The calculation is made using an in-house algorithm, which increases replicability and transparency compared to a manual calculation process.
- **Category 2 – Capital goods:** We use indirect procurement data. As the quantity of capital goods is rarely measurable in metric units, calculations are based on the spend-based method.
- **Category 3 – Fuel- and energy-related activities:** We use the volumes of fuels and electricity reported in Scope 1 and 2 to calculate the upstream emissions from the production of these fuels, and transmission losses of electricity using DEFRA well-to-tank (WTT) and transportation and distribution (T&D) losses.
- **Categories 4 – Upstream transportation and distribution:** We calculate this category based on emissions reported by logistics partners, with an adjustment made for data coverage.
- **Category 5 – Waste generated in operations:** We use the waste types, fates and quantities reported as part of HSE annual reporting, DEFRA, and ecoinvent emission factors to calculate carbon emissions relevant to the category.
- **Category 10 – Processing of sold products:** We use direct procurement data to calculate emissions from manufacturing steps performed by third-party tollers for either the formulation of finished products or the production of intermediates. Where metric units of measure are available, the average data method is used for calculation; otherwise, the spend-based method is used.

4.2.2 Energy

Energy KPIs

Definition

We report on our annual energy consumption (TJ) using the following KPIs:

Total energy is defined as the sum of energy consumption of fuel used for combustion, consumption of purchased or acquired energy, and consumption of self-generated non-fuel renewable energy, minus the energy sold or used by third parties. Broken down by type as follows:

Consumption of fuel refers to the total on-site consumption of energy from standard and non-standard (e.g., waste-derived fuels) non-renewable fuels and biomass used for combustion. Where:

- **Non-renewable standard fuels** include fossil fuels for heaters, driers, abatement systems (e.g., thermal oxidizers using fossil fuels and fuel for site vehicles, forklift trucks, agricultural machinery), as well as fuel used for energy generation (e.g., Combined Heat and Power plant) where the energy is used at the site or sold to third parties. In the case of energy sold, this is deducted from the calculation of Total energy. Fossil fuels used as raw materials for chemical processes are excluded.

Each fuel type is reported individually: coal, oil (gasoline, diesel, heating oil), gas (natural gas, LPG). The energy output of each fuel (in TJ) is calculated by multiplying the quantity by the respective calorific value.

- **Non-renewable non-standard fuels** include waste-derived fuel (excluding biomass and biogenic fuels) used to generate electricity, heat, and steam.
- **Biomass** includes biodiesel (the biomass component only, not the total biodiesel blend), charcoal, the biomass fraction of municipal-type waste, vegetable oils and solids, wood, biogas, and bioethanol.

Consumption of purchased or acquired energy is the sum of electricity, heat, cooling, steam, and other energy purchased or acquired from both renewable and non-renewable sources. Broken down by type as per below, as well as by share of each type coming from renewable sources. Where:

- **Electricity consumption** is calculated as the sum of electricity purchased or acquired from renewable and non-renewable sources. The electricity purchased through a standard electricity purchase contract (electricity derived from a mix of non-renewable and renewable sources) is considered non-renewable (the actual grid non-renewable/renewable mix is reflected in the location emission factor later in the system). Nuclear power is considered non-renewable. Only electricity purchased via a specific renewable electricity supply contract or certificate scheme is considered renewable.
- **Steam supply** is measured by converting its mass to an energy value using a site-specific appropriate energy factor. Where this is not available, a suitable standard factor obtained from an international commercial database is used.
- **Other energy** is calculated as the sum of heat, cooling, and other energy acquired or purchased. It includes heat supplied from a district heating network and community geothermal network; and supplied cooling capacity such as cold water, cold air, and chilled brine. If cooling is measured in non-standard energy units such as refrigeration-tonne hours, it is converted to standard energy units.

Energy purchased from a 'waste to energy' plant is considered non-renewable unless there is formal evidence from the supplier that the waste is of biogenic origin.

Consumption of self-generated non-fuel renewable energy is the sum of total energy generated directly on-site to produce electricity, heating, and lighting. It is broken down by type of renewable energy (i.e., geothermal, wind, solar, and hydro), and includes generated energy sold to a third party (e.g., back to the grid), which is then deducted from the calculation of Total energy.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Environmental and sustainability data is collected from our sites using the Syngenta Environmental Reporting and Management tool on an annual basis (see [GHG emissions](#) for more details).

4.2.3 Air emissions

Air emissions KPIs

Definition

These KPIs measure non-carbon related air pollutant emissions (in tonnes) from our CP and Seeds production sites. Air emissions are calculated as the sum of the following:

Nitrogen oxides (NO_x) emissions are the total emissions of oxides of nitrogen from all direct emission sources on the site. This KPI includes combustion of any fuels plus any process emission.

Sulfur oxides (SO_x) emissions are defined as the total emissions of oxides of sulfur from all direct combustion and process sources.

Non-methane Volatile Organic Compound (VOC) emissions are the total sum of all site VOC emissions (carbon equivalent) excluding methane. If not directly measured as carbon, speciated VOCs are converted to carbon equivalents before summing. Sites do not report individual sources of total non-methane VOCs below the threshold of 50kg or 100lb per site per year as carbon.

Particulate matter emissions include emissions from both combustion and process sources.

Ammonia (NH₃) emissions are total ammonia emissions from process sources. This KPI excludes ammonia emissions associated with agricultural activities.

Acid chloride (as HCl) emissions are defined as total acid chloride emissions from all sources reported as HCl.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Environmental and sustainability data is collected from our sites using the Syngenta Environmental Reporting and Management tool on an annual basis (see [GHG emissions](#) for more details).

4.2.4 Water and wastewater

Water KPIs

Definition

These KPIs measure our water usage (in million cubic meters) across our operations as follows:

Water usage from own operations refers to the total water withdrawn from a source outside the site or within the site (e.g., well).

Sources of the water withdrawn include:

- **Surface fresh water** includes water obtained directly by the site from non-saline surface water (lakes, rivers, reservoirs) via a site-owned or operated supply network. It also includes harvested rainwater and water condensed from the atmosphere.
- **Groundwater** includes water directly withdrawn by a site from an abstraction borehole, well or similar, either on-site or off-site.
- **Water obtained from a third party** includes all water provided by a municipality or other external private provider or third party, including desalinated seawater from a municipal desalination plant or similar. It may be supplied by pipe, tankers or other methods.
- **Saline water** includes brackish or saltwater directly withdrawn by the site.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Data to calculate the water usage from Syngenta's operations is collected from our sites using the SERAM reporting tool on an annual basis (see [GHG emissions](#) for more details).

Wastewater KPIs

Definition

These KPIs measure our wastewater (in million cubic meters) discharged as follows:

Industrial wastewater discharge is calculated as the sum of wastewater discharged to all routes, i.e., to fresh surface water, groundwater, brackish or saltwater, and third-party treatment facilities. It does not include non-contact heating or cooling water returned directly to the source.

Direct discharge of uncontaminated cooling water is the volume of uncontaminated heating and/or cooling water returned directly to the source. This water has not been in contact with chemicals or processes that could lead to it being contaminated and is thus returned to the environment without treatment. Cooling water returned directly to the source must meet temperature ranges set in the local permit or Syngenta internal standards.

Total on-site treated wastewater is the total volume of treated wastewater discharged from our sites, broken down by treatment method as follows:

- **Primary treatment** involves physically removing suspended solids and floating materials, typically by coagulation, flocculation, and sedimentation.
- **Secondary treatment** involves degrading organic matter and reducing solids through biological treatment.
- **Tertiary treatment** involves additional treatment to remove suspended, colloidal, and dissolved constituents (nutrients, heavy metals, inorganic and other contaminants) remaining after secondary treatment through processes that include granular media filtration, biological nitrification-denitrification, biological phosphorus removal, and chlorination.

If a site follows a series of treatment steps, or if on-site treatment is done before off-site treatment, then the final on-site treatment stage for each wastewater stream is recorded to avoid overlap.

Discharge to the environment without treatment is defined as the volume of wastewater discharged directly from Syngenta sites to the environment without treatment. It can include cooling water or wastewater discharged via a soak away or river. This wastewater must meet discharge parameters set in the local permit or Syngenta internal standards.

Discharge to a third party without treatment is the wastewater sent to the public or other third-party-owned sewer/drainage network or treatment system, or to a septic tank where the water is pumped out and taken away by a third party for treatment. It also includes aqueous-based liquid wastes that are sent to some form of standard effluent treatment plant (biological, physio-chemical). Aqueous liquid waste that is sent for incineration is captured under Waste.

Other routes or treatment types include wastewater discharges after sole or final treatment in an engineered wetland treatment system. It also includes wastewater treated in an on-site Heliosec or other evaporative treatment system where a liquid condensate is discharged to the environment. If the condensate is sent for incineration, it is recorded under Waste.

Rainwater that passes directly through the site drainage network and is not captured or used for any purpose is out of scope unless it cannot be separated.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Environmental and sustainability data is collected from our sites using the Syngenta Environmental Reporting and Management tool on an annual basis (see [GHG emissions](#) for more details).

4.2.5 Waste

Waste KPIs

Definition

These KPIs measure our hazardous and non-hazardous waste generation (in thousand tonnes) in our operations as follows:

Total waste from own operations, defined as the sum of hazardous and non-hazardous waste from our operations. The distinction between hazardous and non-hazardous waste in SERAM is based on local legislation.

Hazardous and non-hazardous waste from own operations is categorized as follows:

- **Recycled and re-used waste** is the volume waste that is recycled and prepared for re-use, such as downcycling, upcycling, and anaerobic decomposition of treated seed. Reuse preparation involves inspecting, cleaning, or minor repairs to repurpose waste. Hazardous waste is minimal in this category.
- **Incinerated waste** refers to the waste incinerated both on-site and off-site with or without energy recovery. Known as 'waste to energy', this process generates heat to produce steam, hot water or electricity.
- **Landfill** is defined as the sum of waste volume sent to on-site and off-site landfills. It includes land treatment, surface impoundment, and permanent underground storage.
- **Other recovery** includes waste sent for blending into cement kiln fuel or other secondary/replacement fuel for plants primarily focused on manufacturing, not waste destruction.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Environmental and sustainability data is collected from our sites using the Syngenta Environmental Reporting and Management tool on an annual basis (see [GHG emissions](#) for more details).

4.2.6 Intensity and change since 2016 baseline

Intensity-based environmental KPIs

Definitions

We report our environmental performance in absolute terms (as described in the previous sections) and in intensity-based terms. The intensity value is calculated based on sales and, for GHG emissions, also based on gross profit (i.e., value added). We use sales and gross profit from the period January to December to align with the company's audited full year consolidated financial results available in Syngenta AG group's Financial Report 2024.

Scope

- Global scope: Supply chain, own operations, and downstream activities
- Reporting period: October 1 to September 30 (environmental data) and January 1 to December 31 (sales and gross profit)

Methodology

At the end of the financial year, consolidated financial results are prepared and audited. Sales and gross profit are derived from the consolidated income statement and used to calculate environmental intensity values.

Change since 2016 baseline

Definitions

We report the percentage change since the 2016 baseline for the following KPIs:

- Absolute CO_{2e} emissions from scope 1, 2 and 3
- Intensity CO_{2e} emissions from scope 1, 2 and 3 (based on value added) in alignment with our SBTi (Science Based Target initiative) commitment

A positive value in the percentage change indicates an increase of our environmental footprint, while a negative value indicates a reduction.

Scope

- Global scope: Supply chain, own operations, and downstream activities
- Reporting period: October 1 to September 30 (environmental data) and January 1 to December 31 (sales and gross profit)

Methodology

The percentage change since the 2016 baseline is automatically calculated in the annual report data collection tool.

4.3 Employee matters

4.3.1 Employment engagement and development, diversity, equity and inclusion

Employment, diversity and inclusion KPIs

Definitions

We measure our employment and engagement, and diversity and inclusion (D&I) performance using the following KPIs:

Number of employees is the number of active full-time equivalents (FTE). It is broken down by region, gender, and type of employment as follows:

- **Permanent employees** have a regular or regular fixed-term contract (current exception: regular-fixed term employees in France are reported as temporary).
- **Temporary employees** have a temporary contract or are part of an apprenticeship program. Third party contractors are not in scope.

Number of part-time employees are defined as the number of active permanent employees (headcount), who work part-time (>0 percent and <100 percent). It is broken down by region and gender.

Turnover rate is defined as the percentage of permanent employees (headcount), who left the company during the reporting year. It is calculated as the total number of leavers divided by total headcount as of December 31. It is broken down by gender calculated as a percentage of the total female, male, and other or undeclared gender headcount accordingly.

Percentage of female employees is the share of active female permanent employees (headcount) among all employees, in management roles and senior management roles.

Scope

- Global scope (excluding Organizational Unit China): Own operations
- Reporting period: January 1 to December 31 (figures are as of December 31)

Depending on the contractual agreement, new acquisitions have a grace period to integrate the data into the relevant systems.

Methodology

The information about new hires, leavers, and changes in employee status/role is captured by line managers and country Human Resources (HR) teams on an ongoing basis in Syngenta AG's core HR information system, from which information flows into the Syngenta Group data lake. At the end of the reporting period, the Group People Insights and Analytics team extracts the information from the Group data lake and calculates the annual KPIs.

4.3.2 Health and safety

Health and safety KPIs

Definitions

We report on our health and safety performance through injury and occupational illness related KPIs and critical event KPIs.

We align our KPI definitions with those of the US Occupational Safety and Health Administration (OSHA), the Center of Chemical Process Safety of the American Institute of Chemical Engineers (CCPS), the US American National Standards Institute (ANSI), the American Petroleum Institute (API), and the International Council of Chemical Associations (ICCA).

Definitions of key terms include:

- **Incident** is an unplanned event that results in or has the potential to result in injury, illness, damage to property, or loss of production.
- **Injury** is caused by a single instantaneous event where a person is hurt, including self-applied first aid.
- **Lost time injury** is defined as any injury or occupational illness which results in the employee or directly supervised contractor's inability to return to work for their next scheduled shift, or any subsequent shift. If the individual is on restricted duty status, but no job can be found for them, any days spent away from work as a result of the injury or illness are recorded as lost time injury.
- **High-consequence injury**, also known as SIF (Serious Injury or Fatality), is defined as any fatality, life-changing or life-threatening accident, or any incident, near-miss or safety observation with the potential to result in a fatality, life-changing or life-threatening accident.
- **Occupational illness** is any illness with medical diagnosis, which is caused or mainly caused by exposure to work factors.
- **Fatalities** are fatal incidents from recordable injury or occupational illness incidents.
- **Recordable** means an injury or illness that meets specific criteria and must be recorded under a standardized occupational injury and illness reporting scheme (Syngenta uses as reference the US OSHA 300 record keeping rule in the US, or RIDDOR – Reporting of Injuries, Diseases and Dangerous Occurrences Regulation – in the UK) to track and analyze workplace injuries and illness.
- **Rates** are calculated by multiplying the total number of recordable incidents by 200,000 and dividing by the number of hours worked within the reporting year. They are broken down by region and contractual relationship (own employees and directly supervised contractors).
- **Actual** describes a real-life condition or factual data and observations, while **Potential** describes a hypothetical scenario or projection, particularly in the context of chemical safety, to identify possible hazards and risk that may or may not occur in the future.
- **Severity level** is an ICCA classification of health, safety, and environmental hazards according to their degree of severity, ranging from low to high severity.
- **Own employees** are individuals who are paid by Syngenta, including permanent and temporary employees.
- **Directly supervised contractors** are individuals who are paid by a third party but are supervised by Syngenta while conducting work for Syngenta.

We report on the following injury and occupational illness-related KPIs:

- **Recordable injuries and illness rate (IIR)** per 200,000 hours worked
- **Lost time injury rate (LTIR)** per 200,000 hours
- **Injury-related KPIs:**
 - Recordable injury rate per 200,000 hours worked
 - Recordable high-consequence injury rate per 200,000 hours worked
 - Cases of recordable injuries, by type, and high-consequence injuries
- **Occupational illness related KPIs:**
 - Recordable occupational illness rate per 200,000 hours worked
 - Cases of recordable occupational illness
- **Fatality-related KPIs:**
 - Recordable fatality rate per 200,000 hours due to injuries and occupational illness
 - Cases of recordable fatalities due to injuries and occupational illness

Where appropriate, Syngenta breaks down these KPIs by contractual relationship (own employees and direct supervised contractors). Syngenta follows recordability definitions from the US OSHA for injuries and occupational illness, and those from the US OSHA and CCPS for high-consequence injuries.

We also report on the following critical event KPIs:

- **Motor vehicular incidents** are defined as the number of incidents involving a Syngenta vehicle or a Syngenta driver where the journey was for the Syngenta business. We also report **motor vehicular incident rates** per million kilometers. We follow ANSI D16-2017 standards.
- **Motor vehicle injuries** are defined as the number of motor vehicle injuries where the injury refers to any injuries, including first aid for all individuals (including third parties) involved in the incident and where the injury directly resulted from a Syngenta driver activity or was caused by impact from a Syngenta vehicle. We also report **motor vehicle injury rates** per million kilometers. We follow ANSI D16-2017 standards.
- **Process safety events** are defined as the number of medium and high actual severity events caused by a loss of primary containment of a chemical or a loss of control of a chemical process. We also report **process safety events rates** per 200,000 hours. We base our classification on the ANSI/API Recommended Practice (RP) 754 standard and ICCA Responsible Care® definition.
- **Process Safety Incident Severity Rate (PSISR)** measures the severity of process safety incidents, where each process safety incident is allocated points based on its actual severity rating per 200,000 hours worked. The severity rating of each process safety incident is based on a scale that reflects the potential impact of the incident on worker safety, the environment, or property damage as defined in the ANSI/API RP 754 or ICCA Responsible Care® standards.
- **Distribution safety incidents** are defined as the number of incidents with a health, safety, environmental or security impact that occurs during the transport or storage of material, which is controlled or directly contracted by Syngenta.
- **Significant unplanned releases to the environment** are those losses to the environment that exceed the threshold quantities for level 1 or level 2 events as classified according to the ICCA Guidelines, Appendix A.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

The health and safety data related to Syngenta's own employees and contractors directly supervised by Syngenta, as well as critical event performance, are reported monthly through Syngenta's HSE reporting system.

At the end of the reporting period, the HSE Performance Management team derives the health and safety KPIs from the HSE reporting system.

4.4 Social matters

4.4.1 Supply chain

Suppliers included in sustainability and fair labor programs

Definition

This KPI measures the percentage of suppliers included in sustainability and fair labor programs from the seed, crop protection, and flower supply chains as described below.

Scope

- Global scope: Supply chain
- Reporting period: January 1 to December 31

Methodology

This KPI is calculated as a percentage of suppliers covered by the three programs described below, divided by the total number of suppliers in scope as of December 31. This calculation is automatically done in the annual report data collection tool.

Syngenta Fair Labor Program (seed supply chain) KPIs

Definition

These KPIs measure the coverage of our Syngenta Fair Labor Program in our seed supply chain. In particular, the percentage of:

- Syngenta seed producing countries with a Syngenta Fair Labor Program in place
- Seed supply farms included in the Syngenta Fair Labor Program
- Farms monitored

Where:

- **Syngenta Fair Labor Program (FLP)** is the program used to monitor adherence of our seed supply farm network to labor standards, including health and safety standards, no forced and child labor, fair compensation and working hours, freedom of association and collective bargaining as well as no discrimination, harassment, and abuse.
- **Syngenta seed-producing countries** are countries in which Syngenta Seeds has a seed supply farm network in place.
- **Seed supply farms** are farms which multiply seeds for Syngenta under Syngenta procurement terms. Accounting for a farm is determined based on contract, crop, field, and year.
- **Farms monitored** represent the seed supply farms that have undergone an internal monitoring visit by a trained Syngenta or an external employee.

Scope

- Global scope: Supply chain
- Reporting period: January 1 to December 31

Methodology

A country is considered to have a Syngenta Fair Labor Program in place when the program has been implemented, and sowing/planting has taken place in the calendar year before the reporting year.

Similarly, the number of seed suppliers in a country are those for the calendar year in which the sowing/planting period started before the reporting year. For example, if sowing/planting started in any month of calendar year X, the information will be included in the ESG Report of year X+1. The reason is that it takes approximately nine months to complete a growing season and to collect the required information.

All seed supply farms in a country with a Syngenta Fair Labor Program in place are considered to be covered by the program, independently of whether the farm underwent an internal monitoring visit. Farms to be monitored are selected through a stratified random sampling process conducted by the local implementation FLP lead.

Field production crop teams provide country-level farm lists and FLP leads provide country-level monitoring information. Information is collected and consolidated at global level.

Supplier Sustainability Program (crop protection supply chain) KPIs

Definition

These KPIs measure the coverage of our Supplier Sustainability Program in our crop protection supply chain. In particular, the percentage of the following types of suppliers in the program:

- Chemical suppliers, categorized as posing a high or medium sustainability risk
- Crop Protection formulation, fill and pack (CP FFP) tollers, categorized as posing a high or medium sustainability risk
- Packaging manufacturers and logistics service providers, all independently of their sustainability risk

Where:

- **Supplier Sustainability Program** is a program used to evaluate suppliers' sustainability performance and consisting of three levels of evaluation, based on the risks identified for each third-party production site through our sustainable sourcing process.
- **Syngenta HSE audit** is an on-site audit evaluating a supplier's Health, Safety, and Environmental (HSE) standards. It consists of an in-depth assessment by a Syngenta auditor using a predetermined questionnaire/protocol.
- **Together for Sustainability (TfS) audit** is a third-party on-site audit evaluating a supplier's HSE, social, and ethical standards and consisting of a broad assessment by a TfS-approved auditor.
- **TfS assessment** is a sustainability assessment evaluating a supplier's sustainability performance using a self-assessment questionnaire (EcoVadis).

The Supplier Sustainability Program consists of three levels of evaluation with:

- High-priority suppliers and tollers undergoing a Syngenta HSE audit and TfS assessment
- Medium priority suppliers and tollers undergoing a TfS audit and TfS assessment
- Low-priority suppliers and tollers only undergoing a TfS assessment

Chemical, CP FFP, packaging and logistics suppliers having undergone an audit or assessment within the last three years are part of the program. Low-priority suppliers, those with an annual spend of less than USD 100,000 per year, and other types of suppliers or tollers are considered out of scope for the Supplier Sustainability Program.

Scope

- Global scope: Supply chain
- Reporting period: January 1 to December 31

Methodology

The list of suppliers and tollers with a spend above USD 100,000 is maintained on the Sustainable Sourcing Platform and updated by Regional Operational Sustainability Teams (ROSTs) quarterly. Suppliers and tollers are categorized according to their priority rating: high, medium, and low.

ROSTs plan and execute audits according to supplier priority ratings and the date of the last supplier audit or assessment. The list of suppliers and tollers is updated quarterly with the results of new audits or assessments.

The list of suppliers and tollers forms the basis for the calculation of the coverage of our Supplier Sustainability Program. Chemical suppliers and CP FFP tollers rated with high and medium sustainability risk, as well as all packaging manufacturers that underwent a Syngenta HSE audit, TfS audit or TfS assessment within the last three years, are considered to be part of the Supplier Sustainability Program. The percentage of coverage is calculated based on suppliers, tollers and

manufacturers in scope as of December 31, i.e., those rated high and medium sustainability risk in the case of chemical suppliers and CP FFP tollers, and all in the case of packaging manufacturers.

If a supplier or toller has three sites, each site will be evaluated separately to determine whether it is high, medium, or low priority. If two of those sites are considered high or medium priority, and one is considered low priority, then only two sites will be considered in the total number of high and medium priority supplier sites.

If a supplier, toller or manufacturer has two sites, and only one of those sites has undergone an audit or assessment in the last 3 years, then only one site is considered to be part of the Supplier Sustainability Program.

A supplier, toller or manufacturer site that has completed all three (Syngenta HSE audit, TfS audit and TfS assessment) will be counted only once.

GlobalG.A.P. and Global G.R.A.S.P. (flowers supply chain) KPIs

Definition

These KPIs measure the percentage of Syngenta and third-party commercial flower farms that have a valid GlobalG.A.P. certificate, as well as the percentage of Syngenta commercial flower farms that carried out a G.R.A.S.P. social practice or an equivalent assessment.

GlobalG.A.P. is the internationally recognized standard for good agricultural practices.

The **GLOBALG.A.P. Risk Assessment on Social Practice (G.R.A.S.P.)** is a voluntary farm-level social/labor management tool for global supply chains that is used in combination with GlobalG.A.P. certification to address social practices on the farm, specifically aspects of worker's health, safety, and welfare.

The GlobalG.A.P. certification can be obtained in any country in which there is an accredited GlobalG.A.P. certification body. However, for G.R.A.S.P, additional national interpretation guidelines are required, which are not currently available in all countries.

Scope

- Global scope: Supply chain
- Reporting period: January 1 to December 31

Methodology

These KPIs are calculated as a percentage of the total number of commercial flower farms in scope for certification and/or assessment as of December 31. The farms in scope are determined as follows:

- **All Syngenta-owned farms** are in scope where GlobalG.A.P. certification and/or G.R.A.S.P. assessments are possible.
- **Third-party farms** are only in scope for GlobalG.A.P. certification where it is possible and when they repeatedly supply Syngenta and meet the following criteria:
 - Commercial flower tissue culture, seed, cutting, rooting and young plant production for Syngenta up to and including young plant production.
 - A nominative value of business of more than USD 100,000 or a high/medium certification relevance based on downstream use.
 - Supplier relationship longer than two seasons.

Audit results and certificates are centrally tracked in a global “Master sheet of Flowers Farms”. At the end of each reporting year, the numbers of commercial flower farms in scope and those with GlobalG.A.P. certification and/or G.R.A.S.P. assessment are determined.

4.4.2 Community engagement

Corporate community investment

Definition

This KPI measures the amount of corporate community investment (in USD millions) as per Syngenta Group’s Charitable Contributions Policy and Humanitarian Donations Policy. This investment is comprised of:

- **Philanthropic donations** are single transactions to charities, not-for-profit organizations or local groups.
- **Non-commercial sponsorships** involve a longer-term financial relationship, with benefits to both partners.
- **Other community engagement activities.**

Investments are reported in local currency and USD and can be cash contributions, in-kind contributions and/or staff time spent. Syngenta’s monetary contribution to the Syngenta Foundation for Sustainable Agriculture is also included.

Philanthropic donations could also be made for humanitarian relief. In this case, if an employee matching program is conducted, only the part contributed by the company is considered.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Community investment information, including project, location, date and amount in local currency and USD, is collected from local country contacts across the organization every quarter. At the end of the reporting period, quarterly information is consolidated to obtain the annual investment.

4.5 Business conduct matters

4.5.1 Corporate conduct

Employees submitting Code of Conduct commitment

Definition

These KPIs measure the number and the rate of employees who certify their commitment to uphold our Code of Conduct (CoC) and key compliance policies. The completion rate is calculated based on employees in scope.

Employees in scope are employees with dedicated access to a Syngenta computer and email address who are not on a long-term absence during the period when the annual commitment process is launched (e.g., maternity leave, garden leave or long-term illness). Further, certain groups of

employees may be excluded from mandatory completion due to local circumstances (e.g., local crisis situation). Employees must certify their commitment to the Syngenta Group Code of Conduct and key compliance processes annually.

Scope

- ➔ Global scope: Own operations
- ➔ Reporting period: January 1 to December 31

Methodology

Every year, on November 1, all employees receive an invitation link by email to certify their commitment to the Code of Conduct. Each employee can only certify once. Once a certification is submitted, it is registered in the Group Compliance team's database. The number of database entries is equivalent to the number of employees certifying their COC commitment.

To calculate the completion rate, the Group Compliance team extracts the list of employees that submitted their annual CoC commitment and compares it against the list of employees in scope (population for whom completion of the Code of Conduct commitment is mandatory).

Onboarding training completion rate

Definition

This KPI measures the rate of completion of the following five mandatory compliance onboarding training components by new hires:

- Syngenta Group Code of Conduct
- Conflict of interest
- Anti-bribery and corruption
- Competition law
- Respectful workplace

New hires are defined as permanent employees who joined Syngenta during the reporting period. New hires with dedicated computer access are required to take the compliance onboarding training within 30 days. New hires with shared computer access may also complete the training. We report on the share of completed trainings as part of the total number of trainings assigned to new hires with dedicated computer access.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

These KPIs are tracked through the global Syngenta learning management system Learning Hub. At the end of the reporting period, the Syngenta learning management team provides the list of all new hires (as defined above) assigned to complete the training and the number of trainings they completed to the Group Compliance team. To calculate the completion rate, the team divides the number of completed trainings by the total number of trainings assigned to new hires with dedicated computer access. Trainings completed by new hires with no dedicated computer access are tracked, but are not considered in the calculation of the completion rate.

Compliance cases reported and Substantiated cases of bribery and corruption

Definition

These KPIs measure the number of compliance cases, as well as the number of substantiated bribery and corruption cases, that are brought to the attention of the Group Compliance team through the following channels:

- Compliance helpline (web, phone, mobile)
- Manager report form
- Compliance Officer, Legal or HR

All concerns from employees, suppliers, contractors, partners, and other stakeholders about possible Code of Conduct breaches are in scope, while questions received via the helpline are excluded as they are not considered compliance cases.

A bribery and corruption case is defined as the act of offering, promising or giving, as well as demanding or accepting, any improper payment, inducement, or item of value (a bribe), whether directly or indirectly (such as through an intermediary) to or from a public official, business partner, a family member of a public official or of a business partner to improperly obtain, retain or direct business or to secure any other improper advantage in the conduct of business.

Scope

- Global scope: Own operations
- Reporting period: January 1 to December 31

Methodology

Compliance cases are globally tracked in a third-party case management tool by the Group Compliance team. At the end of the reporting period, the team extracts, validates and counts the Compliance cases received during the reporting period.

In addition, all substantiated bribery and corruption cases are extracted from the system. Only substantiated bribery and corruption cases are counted where the closure date falls into the reporting period.

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