Reporting Scope and Methodology: ESG Report 2025

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1. Introduction

The Reporting Scope and Methodology: ESG Report 2025 outlines the definition, scope and methodology applied to the key performance indicators (KPIs) disclosed in the Syngenta AG group Environmental, Social and Governance Report (ESG Report) 2025.

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 its subsidiaries globally. The business units covered are Syngenta Crop Protection and Syngenta Seeds business units.

In designing its ESG KPIs, 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) Standards, the Sustainability Accounting Standards Board (SASB) Standards, the GHG Protocol Corporate Accounting and Reporting Standard and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Syngenta also considered the European Sustainability Reporting Standards (ESRS).

This Reporting Scope and Methodology is applicable to the 2025 reporting year. Syngenta may update its ESG KPIs, including their scope and methodology, to reflect changes to its business priorities, regulatory requirements and evolving reporting standards and best practices. All ESG KPIs presented in the "Non-financial performance summary" of the ESG Report 2025 have been externally assured, either in the current year or in prior years. Refer to the Independent Limited Assurance Report for further details.

All 2025 data presented in the ESG report covers the period from January 1 to December 31.

This document was published on April 30, 2026, on www.esg-reporting.syngenta.com.

2. Corporate data collection and 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 maintains its own reporting processes, systems, and Standard Operating Procedures (SOPs). Data is used for internal performance management and for selected KPIs for 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 checks are conducted by the ESG team before data is submitted for external assurance.

3. Reporting scope and methodology for ESG KPIs

This section is structured into four areas consistent with the Syngenta AG group ESG Report and presents the KPIs reported in its Non-financial performance summary, which are subject to limited assurance.

3.1 Environmental disclosures

3.1.1 Climate change

Greenhouse gas emissions: Scope 1 and 2 KPIs

Definition

These KPIs measure Syngenta's direct (Scope 1) and indirect (Scope 2) greenhouse gas (GHG) emissions in thousand tonnes of carbon dioxide equivalent (CO_2e). Syngenta uses the GHG Protocol Corporate Accounting and Reporting Standard to prepare its global emissions inventory and applies the operational control approach.

Scope 1 emissions include the following:

- **Emissions from own operations**, which is the sum of on-site emissions from:
  - Fuels used for combustion, including coal, gasoline, diesel, heating oil, natural gas, LPG, and other non-renewable non-standard fuels (see Energy KPIs).
  - Direct emissions of carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (NO_x) from the use of fuels as feedstock or chemical reactions. Emissions from combustion-type abatement systems, such as thermal oxidizers, are excluded as they are counted under emissions from combustion of non-renewable fuels.
- **Emissions from company vehicles** are those from the consumption of standard fossil fuels (gasoline, diesel, LPG) for workplace transport in vehicles owned or leased by the company.

If fuel consumption is not separately tracked by usage type, 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. Syngenta reports 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 in line with the GHG Protocol Scope 2 Guidance, using the following methods in order of preference:

- **Market-based**, which derives emission factors from contractual instruments, including site-level contracts using non-grid average carbon emissions.
- **Residual mix**, a market-based method used mainly in Europe, using national or regional carbon emission factors for commercial electricity generation after discounting renewable energy. This approach is applied to all sites in countries with standard (non-green) electricity contracts.
- **Location-based**, using emission factors from average local grid emission intensity from recognized sources 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 by dividing the fuel's emission factor per unit of the energy of the fuel used for generation by thermal efficiency of the generation process. Where supplier data is unavailable, a standard factor from an international commercial database is used.

Scope

- Global: Own operations

Methodology

Environmental data is collected annually via the Syngenta Environmental Reporting and Management (SERAM) tool. Sites report generation, consumption, and usage based on actual performance data from January to December.

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

Greenhouse gas emissions: Scope 3 KPIs

Definition

These KPIs measure emissions not included in Scope 1 and 2 that occur in Syngenta's value chain. Syngenta uses the GHG Protocol Corporate Accounting and Reporting Standard, the Corporate Value Chain (Scope 3) Standard and the Technical Guidance for Calculating Scope 3 Emissions to prepare its global Scope 3 emissions inventory. Syngenta reports emissions in thousand tonnes of carbon dioxide equivalent (CO_2e).

Scope

- Global: Syngenta's Scope 3 reporting covers emissions from relevant upstream and downstream value chain activities. Barter arrangements are not part of Syngenta's core business activities and consequently fall outside the applied reporting boundary and are excluded from Scope 3 emissions.

Methodology

Scope 3 emissions are calculated using a hybrid approach of supplier 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-level cradle-to-gate GHG inventory 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. Syngenta continues collecting supplier data to further improve the calculation method.

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.

Syngenta reports 6 out of 15 Scope 3 categories (Cat. 1, 2, 3, 4, 5, and 10), which meet its materiality criteria representing over 95 percent of Syngenta's Scope 3 emissions. Syngenta remains committed to enhancing its data collection methodologies, and anticipate that improvements in data capture over the coming years will further refine its current year figures. Syngenta's 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**: Syngenta uses both direct and indirect procurement data through a combination of supplier data (where available), modeled data (where available), volume-based data (where quantities are measured in metric units) 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**: Syngenta uses 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**: Syngenta uses the volumes of fuels and electricity reported in Scope 1 and 2 to calculate 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) loss factors.
- **Category 4 – Upstream transportation and distribution**: Syngenta calculates this category based on emissions reported by logistics partners, with adjustments for data coverage.
- **Category 5 – Waste generated in operations**: Syngenta uses the waste types, fates and quantities reported in HSE annual reporting, plus DEFRA, and ecoinvent emission factors to calculate carbon emissions relevant to this category.
- **Category 10 – Processing of sold products**: Syngenta uses 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; otherwise, the spend-based method is applied.

Change since 2022 baseline KPIs

Definitions

Syngenta reports the percentage change since the 2022 baseline for the following KPIs:

- Absolute CO_2e emissions from Scope 1 and 2
- Absolute CO_2e emissions from Scope 3.1 sources (excluding trading activities)

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

Scope

- Global: Supply chain, own operations, and downstream activities

Methodology

The percentage change since the 2022 baseline is automatically calculated in the annual report data collection tool.

Other GHG emissions not included in Scope 1 emissions

Definition

These KPIs measure emissions from ozone-depleting substances (ODS) and biogenic sources that are not included in Scope 1 expressed in thousand tonnes of carbon dioxide equivalent (CO_2e).

Emissions from ozone-depleting substances (ODS) are the on-site emissions from Global Warming Potential (GWP) gases above the threshold of 50kg or 100lb as defined under the Montreal Protocol as well as additional compounds identified as likely to be present based upon process knowledge and consist of:

- **Chlorofluorocarbons (CFCs)**, which are a group of synthetic halogenated compounds used as refrigerants, aerosols, and solvents.
- **Hydrochlorocarbons (HCCs)**, which are synthetic halogenated compounds used mainly as transitional substitutes for CFCs in refrigeration and industrial applications.
- **Other ozone-depleting substances,** including Hydrochlorofluorocarbons (HCFCs), Hydrocarbons (HCs), Hydrofluoroolefins (HFOs), Halogenated oxides (HOs), and Halons.

Scope

- Global: Own operations

Methodology

Site-level environmental and sustainability data is collected via Syngenta Environmental Reporting and Management tool on an annual basis.

3.1.2 Energy

Energy KPIs

Definition

Syngenta reports annual energy consumption (TJ) using the following KPIs:

Total energy is defined as the sum of energy consumption from fuel used for combustion, purchased or acquired energy, and self-generated non-fuel renewable energy, minus 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: oil (gasoline, diesel, heating oil), gas (natural gas, LPG). The energy output of each fuel (in TJ) is calculated by multiplying the quantity by respective calorific value.
- **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.
- **Non-renewable non-standard fuels** include waste-derived fuel (excluding biomass and biogenic fuels) used to generate used to generate electricity, heat, and steam.

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 classified as 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 energy value using a site-specific 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, broken down by type of renewable energy (i.e., geothermal and solar). It includes generated energy sold to a third party (e.g., back to the grid), which is then deducted from Total energy.

Scope

- Global: Own operations

Methodology

Site-level environmental and sustainability data is collected via Syngenta Environmental Reporting and Management tool on an annual basis.

3.1.3 Pollution

Air emissions KPIs

Definition

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

Nitrogen oxides (NO_x) 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-related emission.

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

Non-methane Volatile Organic Compounds (VOCs) are the total VOC emissions (expressed as carbon equivalent) excluding methane. Where VOCs are not directly measured as carbon, speciated VOCs are converted to carbon equivalents before summation. 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 include emissions from combustion and process sources.

Ammonia (NH_3) are total ammonia emissions from process sources, excluding ammonia emissions associated with agricultural activities.

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

Scope

- Global: Own operations

Methodology

Site-level environmental and sustainability data is collected via Syngenta Environmental Reporting and Management tool on an annual basis (see Climate change for more details).

3.1.4 Water management

Water KPIs

Definition

Syngenta measures annual water usage (in million cubic meters) across its operations as follows:

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

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.

Scope

- Global: Own operations

Methodology

Site-level environmental and sustainability data is collected via Syngenta Environmental Reporting and Management tool on an annual basis (see Climate change for more details).

Wastewater effluents KPIs

Definition

Syngenta measures annual 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 cause contamination, 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 through coagulation, flocculation, and sedimentation.
- **Secondary treatment** involves degrading organic matter and reducing solids through biological treatment.
- **Tertiary treatment** involves additional processes to remove suspended, colloidal, and dissolved constituents (nutrients, heavy metals, inorganic, and other contaminants) remaining after secondary treatment. These processes may 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 performed before off-site treatment, only 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. Such discharges must meet parameters set in the local permit or Syngenta internal standards.

Discharge to a third party without treatment is wastewater sent to a public or third-party-sewer/drainage network or treatment facility, or to a septic tank where it is pumped out by a third party for treatment. It also includes aqueous-based liquid waste sent to some form of standard effluent treatment plants (biological or physio-chemical). Aqueous liquid waste 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 reported under Waste.

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

Scope

- Global: Own operations

Methodology

Site-level environmental and sustainability data is collected via Syngenta Environmental Reporting and Management tool on an annual basis (see Climate change for more details).

3.1.5 Waste management

Waste KPIs

Definition

Syngenta measures annual hazardous and non-hazardous waste generation (in thousand tonnes) from its own 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 waste that is recycled and prepared for re-use, such as downcycling, upcycling, and anaerobic decomposition of treated seed. Reuse preparation may involve inspecting, cleaning, or minor repairs to repurpose waste. Hazardous waste is minimal in this category.
- **Incinerated waste** refers to the waste incinerated on-site and off-site, with or without energy recovery. Energy recovery (also known as waste-to-energy) generates heat to produce steam, hot water or electricity.
- **Landfill** is waste sent to on-site and off-site landfills, including land treatment, surface impoundment, and permanent underground storage.
- **Other** includes waste sent for blending into cement kiln fuel or other secondary/replacement fuel for plants primarily focused on manufacturing rather than waste destruction.

Scope

- Global: Own operations

Methodology

Site-level environmental and sustainability data is collected via Syngenta Environmental Reporting and Management tool on an annual basis (see Climate change for more details).

3.1.6 Intensity-based indicators

Intensity-based KPIs
Definitions Syngenta reports its environmental performance in intensity-based terms. The intensity value is calculated based on sales. Syngenta uses sales 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 2025. **Scope** • Global scope: Supply chain, own operations, and downstream activities **Methodology** At the end of the financial year, consolidated financial results are prepared and audited. Sales are derived from the consolidated income statement and used to calculate environmental intensity values.

3.2 Social disclosures

3.2.1 Own workforce

Workforce characteristics KPIs

Definitions

Syngenta reports on the characteristics of its employees using the following KPIs:

Number of employees – Number of active full-time equivalents (FTE) as of December 31, broken down by region, gender, and employment type:

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

Part-time employees – Number of active permanent employees (headcount), who work part-time (>0 percent and <100 percent), broken down by region and gender.

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

Percentage of female employees – Share of active female permanent employees (headcount) among all employees, in management roles and senior management roles as of December 31.

Scope

- Global (excluding non-core entities and organization unit China reported by Syngenta Group China): Own operations

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 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.

Health and safety KPIs

Definitions

Syngenta reports on its health and safety performance through injury and occupational illness-related KPIs.

The KPI definitions are aligned 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 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 works as a result of the injury are recorded as lost time injury.
- **Serious Injuries or Fatalities (SIF)**, is defined as any fatality, life-changing or life-threatening accident, or any incident, near-miss or safety observation with the potential to cause such outcomes.
- **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 illnesses.
- **Rates** are calculated by multiplying the total number of recordable cases by 200,000 and dividing by the number of hours worked within the reporting year, broken down by region and contractual relationship (own employees and directly supervised contractors).
- **Actual** describes a real-life condition or factual data and observations.
- **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.

Syngenta reports on the following injury and occupational illness-related KPIs:

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

Where appropriate, Syngenta breaks down these KPIs by contractual relationship (own employees and directly supervised contractors). Syngenta follows recordability definitions from the US OSHA for injuries and occupational illness, and those from the US OSHA and CCPS for serious injuries or fatalities (SIF).

Scope

- Global: Own operations

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. Health and safety data reflects information known as of year-end and may change as additional information becomes available.

Road and process safety KPIs

Definitions

Syngenta also reports on its health and safety performance through critical event KPIs:

- **Recordable motor vehicle injuries** are defined as the number of motor vehicle injuries (including first aid) to all individuals (including third parties) that directly resulted from a Syngenta driver activity or 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. Syngenta also reports **process safety events rates** per 200,000 hours based on 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 impact of the incident on worker safety, environment, or property damage as defined in the ANSI/API RP 754 or ICCA Responsible Care® standards.
- **High severity environmental events** are losses to the environment exceeding the threshold quantities for level 1 or level 2 events as classified in ICCA Guidelines, Appendix A.

Scope

- Global: Own operations

Methodology

The health and safety data related to the 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. Health and safety data reflects information known as of year-end and may change as additional information becomes available.

3.2.2 Workers in the value chain

Fair Labor Program (seed supply chain) KPI

Definition

This KPI measures the coverage of Syngenta Fair Labor Program in our seed supply chain. In particular, the percentage of:

- Seed production countries with Syngenta Fair Labor Program in place

Where:

- **Syngenta Fair Labor Program (FLP)** is the program used to monitor adherence of Syngenta's 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 applies a risk-based approach that evaluates crop-level labor intensity and potential country-level labor risk to determine the appropriate level of oversight. In all seed production countries, suppliers receive training and sign contractual commitments to comply with Syngenta's labor standards. In medium- to high-risk countries with high-risk crops, the program is supplemented by an Internal Monitoring System (IMS) and annual audits covering 5 to 20 percent of suppliers based on risk.
- **Syngenta seed production countries** are those in which there is at least one contracted seed supply farm that supplies Syngenta. These farms multiply seeds for Syngenta either through direct contracts or through subcontractors.

Scope

- Global: Supply chain

Methodology

The total is formed by the number of countries with seed production that are part of Syngenta Seeds procurement scope, but only those countries can be considered with Fair Labor Program where it is already implemented or the program was kicked off. Field production crop teams gather the full list of production countries and crops, and the farm list of high-risk seed production countries and crops where the implementation of Fair Labor Program has taken place or has been kicked off. The information is consolidated at global level.

A risk-based approach is implemented for all seed production countries, considering crop risk (accounts for labor intensity of cultivating a particular crop in a specific region) and country risk (accounts for labor rights and supply chain-related risks in a given country).

Supply Chain Due Diligence Program (crop protection supply chain) KPIs

Definition

These KPIs measure the coverage of our Supply Chain Due Diligence Program in our crop protection supply chain. In particular, the percentage of the following types of suppliers in the program:

- Chemical suppliers
- Crop Protection formulation, fill and pack (CP FFP) tollers
- Packaging manufacturers and logistics service providers

Where:

- **Supply Chain Due Diligence Program** is used to evaluate suppliers' sustainability performance and consists of three levels of evaluation.
- **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).

Suppliers and tollers, those with an annual spend of less than USD 100,000 per year, chemical suppliers with an annual spend of less than USD 2,000,000, logistics service providers with an annual spend of less than USD 1,000,000 are considered out of scope for the Supply Chain Due Diligence Program. Any suppliers or tollers having undergone an audit or assessment within the last three years are part of the program.

Scope

- Global: Supply chain

Methodology

The list of suppliers and tollers with a spend above the set thresholds is maintained on the Supply Chain Due Diligence Platform and updated by Regional Operational Sustainability Teams (ROSTs) quarterly. ROSTs plan and execute audits according to business requirements and the date of the last supplier audit or assessment. The list of suppliers and tollers is updated and validated 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 the Supply Chain Due Diligence Program. Suppliers that have gone through a Syngenta audit, TfS Assessment, or TfS audit within the last three years are considered to be part of the Supply Chain Due Diligence Program.

The percentage of coverage is calculated based on suppliers, tollers, and manufacturers in scope as of December 31. 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 Social assessment or certification (flower supply chain) KPIs

Definition

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

GlobalG.A.P. is the internationally recognized standard for good agricultural practices. Equivalent certificates include MPS GAP, EHPEA Silver CoP, and Kenya Flower Council Silver Standard.

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 workers' health, safety, and welfare. Equivalent assessments include: MPS SQ, Kenya Flower Council Silver Standard, Rainforest Alliance, Fair Trade Hired Standard, EHPEA Silver, and Amfori Code of Conduct.

The GlobalG.A.P. certification can be obtained in any country in which there is an accredited GlobalG.A.P. certification body.

Scope

- Global: Supply chain

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:

- **Syngenta-owned farms** are all in scope
- **Third-party farms** are only in scope where 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
  - 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 social assessment/certificate are determined.

3.2.3 Community engagement

Community engagement KPIs

Definition

This KPI measures the amount of corporate community investment (USD millions) as per Syngenta Group's Charitable Contributions Policy and Humanitarian Donations Policy. Investment includes:

- **Philanthropic donations** are one-off contributions to charities, not-for-profit organizations, or local groups. It may also be for humanitarian relief; in employee matching programs, only the company's contribution is considered.

- **Non-commercial sponsorships** involve a longer-term financial relationship with mutual benefits for both partners.
- **Other community engagement activities**.

Investments may be in cash, in-kind, or staff time, reported in both local currency and USD.

Scope

- Global: Own operations

Methodology

Community investment data, including project details, location, date, and amounts in local currency and USD, is collected quarterly from local country contacts across the organization. At the end of the reporting period, quarterly information is consolidated to determine the annual investment.

3.3 Governance disclosures

3.3.1 Business conduct

Employees submitting Code of Conduct Commitment KPI

Definition

This KPI measures the percentage 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 to whom a dedicated Syngenta computer is assigned, 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 medical leave) and joined Syngenta before first of October and employed until the end of December. 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 policies annually.

Scope

- Global: Own operations

Methodology

Every year, in November, 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).

New hires completing compliance onboarding training KPI

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 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 percentage of completed trainings as part of the total number of trainings assigned to new hires with dedicated computer access.

Scope

- Global: Own operations

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 of which: Substantiated cases of bribery and corruption KPIs

Definition

These KPIs measure the number of reports, 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)
- Compliance Officer
- Legal Counsel 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 Compliance 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: Own operations

Methodology

Concerns reported 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.

3.4 Entity-specific disclosures

3.4.1 Innovation in agriculture

Sustainable innovation KPIs

Definition

This KPI measures the total annual investment (USD million) directed toward breakthrough outcomes as defined in Syngenta's **Sustainability Investment Criteria** (available on the Syngenta website). Investments are cumulative across the following categories:

- **Crop Protection (CP) and Seeds R&D –** Investment in research and development of new CP and Seeds products that advance priority practices and breakthrough outcomes, as outlined in the Sustainability Investment Criteria.
- **Operations-based investments** – capital expenditures in operations and site infrastructure aimed at one of the following:
    - Reducing Syngenta's environmental footprint and delivering measurable progress toward at least one of Syngenta's waste, water, health and safety, and carbon reduction targets. This includes projects that improve cost productivity by reducing resource consumption.
    - Enabling the production and supply of CP and Seeds products that qualify for CP and Seeds R&D investments.
- **In-country sustainability projects** – Investments and costs from regenerative agriculture and other qualifying sustainability projects.
- **Other sustainable investments –** Mergers and acquisitions (M&A), joint ventures (JV), partnerships, and other initiatives not covered above but meeting Sustainability Investment Criteria.

Scope

- Global: Supply chain, own operations, and downstream activities

Methodology

The eligible investments are defined as follows:

- **CP and Seeds R&D** – Tracked in the R&D project and portfolio management platform, which records project description, status, stage, costs, and category. Projects are classified using the five-step assessment process of Syngenta's Sustainability Investment Criteria. Data from active projects in eligible categories is extracted as of September 30 for validation by CP and Seeds sustainability teams. The annual investment is calculated using the most recent and reliable budget data available by September 30, covering January-December, in line with the budget cycle.
- **Operations-based investments** – Tracked using the capital project tracking tool PPMCapEx, which records category and spend. Only projects completed within the reporting period are considered. If the primary purpose of the investment is addressing a sustainability outcome as described above, the entire investment is considered; otherwise, only the proportion that addresses the outcome is counted.
- **In-country sustainability projects** – Reported through the Regenerative Agriculture data collection tool. Investments are compiled based on costs incurred in implementing qualifying projects.
- **Other sustainable investments** – Assessed using the five-step assessment process and reported to the ESG team for validation.

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