

Statement of use

UNICEF Switzerland and Liechtenstein has reported the information cited in this GRI Index for the period from January 1, 2024, to December 31, 2024, with reference to the GRI Standards.
The following refers to the reporting for the financial year 2024 (Sustainability Report, Annual Report, Annual Financial Statements).

GRI 1 used

GRI 1: Foundation 2021

GRI-Standard	Disclosure	Location	Omissions and additional information
GRI 2: General Disclosures 2021	2-1 Organizational details	Sustainability Report p. 4	UNICEF Switzerland and Liechtenstein (legal name "Committee for UNICEF Switzerland and Liechtenstein") is organized as an association.
	2-2 Entities included in the organization's sustainability reporting		Analogous to the Annual Report, UNICEF Switzerland and Liechtenstein is the sole organization included in the sustainability reporting.
	2-3 Reporting period, frequency and contact point	Sustainability Report p. 18	The Sustainability Report will now be published annually and, like the Annual Report, covers each financial year from January 1 to December 31. This Sustainability Report was published on June 6, 2025.
	2-4 Restatements of information		As this is an initial report, there are no corrections or restatements of information.
	2-5 External assurance	Sustainability Report p. 18	
	2-6 Activities, value chain and other business relationships	Sustainability Report pp. 4/5, Annual Report pp. 2/3, website	
	2-7 Employees	Sustainability Report p. 4, Annex pp. 1/2, Annual Financial Statements p. 24	
	2-9 Governance structure and composition	Sustainability Report p. 4, Annual Financial Statements p. 29	
	2-11 Chair of the highest governance body		The Chairman of the Managing board is not simultaneously an executive at UNICEF Switzerland and Liechtenstein.
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Report p. 4, Annual Financial Statements p. 27	
	2-13 Delegation of responsibility for managing impacts	Sustainability Report p. 4, Annual Financial Statements p. 27	

	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report pp. 7, 18	
	2-22 Statement on sustainable development strategy	Sustainability Report p. 3, Annual Report p. 25	
	2-23 Policy commitments	Sustainability Report pp. 4, 12	
	2-24 Embedding policy commitments	Sustainability Report pp. 12/13	
	2-27 Compliance with laws and regulations		No violations of laws or ordinances were found to have occurred during the reporting period.
	2-28 Membership associations	Sustainability Report p. 4	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annex S. 1, Jahresrechnung S. 29	The figures given are based on the headcount taken on December 31, 2024.
	405-2 Ratio of basic salary and remuneration of women to men	Annex S. 2	
Own indicator	Total annual remuneration of the Executive Board	Annual Financial Statements p. 24	
Own indicator	Ratio of highest to lowest salary	Annual Financial Statements p. 24	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability Report p. 6	
	3-2 List of material topics	Sustainability Report p. 6	
	3-3 Management of material topic: Service and product stewardship	Sustainability Report p. 8, Annual Report, "Balance Sheets 2024, inside page"	
	3-3 Management of material topic: Advocacy and communication	Sustainability Report p. 10	
	3-3 Management of material topic: Children's rights	Sustainability Report p. 11, Annual Report pp. 22/23	
	3-3 Management of material topic: Good Governance	Sustainability Report pp. 12/13, Annual Report "Balance Sheets 2024, inside page"	

GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Annual Financial Statements p. 27	UNICEF Switzerland and Liechtenstein (sole place of business) was audited for corruption risks as part of the ISO-9001 certification process. The following potential corruption risks were identified at UNICEF Switzerland and Liechtenstein: <ul style="list-style-type: none"> • Lack of due diligence in accepting donations (due diligence, clarification of legality of funds) • Misuse of donations • Donations not allocated according to their intended purpose • Improper management of donations (reserves, foundation) • Agitation through employee dissatisfaction
	205-3 Confirmed incidents of corruption and actions taken		No incidents of corruption were found during the reporting year.
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		No substantiated complaints were received in relation to a customer data breach.
GRI 3: Material Topics 2021	3-3 Management of material topic: Health	Sustainability Report p. 14, Annual Report pp. 20/21	
Own indicator	Days absent	Annex p. 2	All figures provided are based on the headcount taken on December 31, 2024.
GRI 3: Material Topics 2021	3-3 Management of material topic: Education and capacity building	Sustainability Report p. 15, Annual Report pp. 18	
Own indicator	Available training hours per employee	Sustainability Report p. 15	
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Report p. 15	
GRI 3: Material Topics 2021	3-3 Management of material topic: Climate and energy	Sustainability Report p. 16	

GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Report p. 16, Annex p. 1	<ul style="list-style-type: none"> • Consolidation approach: operational control • The following gases were factored in the calculation: CO₂, CH₄, N₂O, FKW, PFKW, SF₆, NF₃
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report p. 16, Annex p. 1	<ul style="list-style-type: none"> • Consolidation approach: operational control • The following gases were factored in the calculation: CO₂, CH₄, N₂O, FKW, PFKW, SF₆, NF₃ • Source of emission factors: Ecoinvent 3.11
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report p. 16, Annex p. 1	<ul style="list-style-type: none"> • Consolidation approach: operational control • The following gases were factored in the calculation: CO₂, CH₄, N₂O, FKW, PFKW, SF₆, NF₃ • Upstream categories methodology: spend-based • Source of emission factors: EXIOBASE, mobitool factors v 3.0 – mobitool, Ecoinvent 3.11
GRI 3: Material Topics 2021	3-3 Management of material topic: Water	Sustainability Report p. 17	