

# GRI Content Index

## Statement of use

UNICEF Switzerland and Liechtenstein has reported the information cited in this GRI Index for the period from January 1, 2025, to December 31, 2025, with reference to the GRI Standards.

In the following, we refer to the [reporting for the financial year 2025](#) (Sustainability Report, Annual Report, Annual Financial Statements).

## GRI 1 used

GRI 1: Foundation 2021

GRI Standard	Disclosure	Location	Omissions and additional information
<b>GRI 2: General Disclosures 2021</b>	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		Sustainability reporting covers only UNICEF Switzerland and Liechtenstein, in line with the annual report.
	2-3 Reporting period, frequency and contact point	Sustainability Report p. 18	The sustainability report is published annually and covers the financial year from January 1 to December 31. The current report was published on 05.06.2026.
	2-4 Restatements of information		In the reporting year, key figures relating to the Executive Board and the response rate for the 2023 employee survey published in the previous year were corrected and represented in a new format because of methodical errors. The method for calculating employee satisfaction was also adjusted, as a result of which the current figure cannot be compared to the previous year’s figure.
	2-5 External assurance	Sustainability Report p. 18	
	2-6 Activities, value chain and other business relationships	Sustainability Report p. 4-5, Annual Report p. 2-5, <a href="#">Website</a>	
	2-7 Employees	Sustainability Report p. 4, Annex p. 2-3, Annual Financial Statements p. 26	
	2-9 Governance structure and composition	Sustainability Report p. 4, Annual Financial Statements p. 33	
	2-11 Chair of the highest governance body		The Chair of the Managing Board does not hold an executive management position at UNICEF Switzerland and Liechtenstein.
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Report p. 4, 7, Annual Financial Statements p. 31	
2-13 Delegation of responsibility for managing impacts	Sustainability Report p. 4, 7, Annual Financial Statements p. 31		

	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report p. 18	
	2-22 Statement on sustainable development strategy	Sustainability Report p. 3	
	2-23 Policy commitments	Sustainability Report p. 4, 12	
	2-24 Embedding policy commitments	Sustainability Report p. 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 p. 2-3	The reported figures refer to headcount as of December 31, 2025.
	405-2 Ratio of basic salary and remuneration of women to men	Annex p. 3	
Own indicator	Total annual remuneration of the Executive Board	Annual Financial Statements p. 26	
Own indicator	Ratio of highest to lowest salary	Annual Financial Statements p. 26	
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: <a href="#">Service and product stewardship</a>	Sustainability Report p. 8-9, Annual Report 2, p. 4-5	
	3-3 Management of material topic: <a href="#">Advocacy and communication</a>	Sustainability Report p. 10	
	3-3 Management of material topic: <a href="#">Children's rights</a>	Sustainability Report p. 11, Annual Report p. 20-22	
	3-3 Management of material topic: <a href="#">Good governance</a>	Sustainability Report p. 12-13, Annual Report p. 2	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		UNICEF Switzerland and Liechtenstein was assessed for corruption risks as part of the ISO-9001 certification process. Identified potential risks include: <ul style="list-style-type: none"> <li>• Insufficient due diligence when accepting donations (clarification of legality of funds)</li> <li>• Misuse of donations</li> <li>• Incorrect allocations of donations according to donor intent</li> <li>• Improper management of donations (reserves, foundation)</li> <li>• Internal agitation by dissatisfied employees</li> </ul>
	205-3 Confirmed incidents of corruption and actions taken		No confirmed corruption incidents occurred 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 regarding breaches of customer data protection or data loss were received.
GRI 3: Material Topics 2021	3-3 Management of material topic: <a href="#">Health</a>	Sustainability Report p. 14, Annual Report p. 13	
Own indicator	Days absent	Annex p. 3	All employee-related figures are reported as headcount.
GRI 3: Material Topics 2021	3-3 Management of material topic: <a href="#">Education and capacity building</a>	Sustainability Report p. 15, Annual Report p. 16-17	
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: <a href="#">Climate and energy</a>	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"> <li>• Consolidation approach: operational control</li> <li>• Gases included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, FKW, PFKW, SF<sub>6</sub>, NF<sub>3</sub></li> </ul>
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report p. 16, Annex p. 1	<ul style="list-style-type: none"> <li>• Consolidation approach: operational control</li> <li>• Gases included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, FKW, PFKW, SF<sub>6</sub>, NF<sub>3</sub></li> <li>• Source of emission factors: Ecoinvent 3.12</li> </ul>
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report p. 16, Annex p. 1	<ul style="list-style-type: none"> <li>• Consolidation approach: operational control</li> <li>• Gases included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, FKW, PFKW, SF<sub>6</sub>, NF<sub>3</sub></li> <li>• Methodology: Spend-based and primary emission factors (see Annex p. 1)</li> <li>• Source of emission factors: mobitool v3.1, Ecoinvent 3.12</li> </ul>
GRI 3: Material Topics 2021	3-3 Management of material topic: <a href="#">Water</a>	Sustainability Report p. 17	