



SIKA TRUST POLICY

SIKA GROUP

VERSION 2.0 - SEPTEMBER 2025

BUILDING TRUST



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1 INTRODUCTION

Integrity and ethical behavior are a big part of Sika's culture and are included in Sika's **Values and Principles**. These values help build trust with employees, customers, suppliers, business partners, shareholders, and the public. Acting ethically is key to Sika's good reputation and long-term success. This is how we are **building trust** at Sika. To keep these standards, everyone acting for or with Sika needs to stand by these values and principles.

As a result, Sika has established the following cornerstones for integrity and ethical behavior:

- We act in compliance with the law
- We do not compromise on integrity
- We apply high ethical standards to our work
- We ensure compliance with these principles

Based on these key principles, Sika created the Sika **Code of Conduct** to guide our daily actions and ensure we uphold high ethical standards in everything we do. Following the Code of Conduct is not just a rule for Sika; it's a promise we make to our customers, partners, and everyone we work with around the world.

Sika expects its business partners and suppliers to act with integrity and follow the same ethical standards. That's why Sika developed a **Supplier Code of Conduct**. This Code explains what we expect from our suppliers and helps shape our business relationships.

Sika does not tolerate violations of the Code of Conduct, the Supplier Code of Conduct, or any other of our standards and principles. We have zero tolerance for unethical behavior like fraud, corruption, unfair competition, or abuse of power. Through these two Codes and Sika's Human rights policy, Sika commits to upholding human rights, including banning child and forced labor, modern slavery, human trafficking, and protecting the environment.

2 SCOPE

Anyone can ask questions or report suspected misconduct within the company and its value chain. Sika employees, customers, suppliers (both direct and indirect), distributors, and any other stakeholders are encouraged to report misconduct.

Reports can cover various integrity issues, including but not limited to¹:

- Bribery and Corruption
- Conflict of Interest
- Environmental, health and safety
- Fraud and embezzlement
- Global Trade
- Human Rights
- Discrimination & harassment
- Misuse of confidential information
- Money-laundering
- Unfair competition

¹ For better readability, only the main categories are presented here. A detailed list with corresponding subcategories can be found in the Annex.

3 REPORTING CHANNELS

Everyone may face challenges, tough choices, and ethical dilemmas in their daily work life, whether as a Sika employee, customer, business partner, or any other stakeholder. Sika promotes transparency and a culture where people feel comfortable speaking up, but we know it takes courage to do so. That's why Sika offers several ways to report suspected misconduct.



- You can talk to your line manager, HR, or local management, as Sika supports an open-door policy. Alternatively, Sika employees can speak with their local legal or compliance colleagues. If you are an external stakeholder, you can contact your local point of contact or local Sika management.



- You can also report your concern via the Sika Trust Line (www.sikatrustline.com), a secure and confidential web-based whistleblowing system that also allows for anonymous reporting². Sika encourages reporters to disclose their identity, if possible, as this helps with more effective investigations. All cases are handled with strict confidentiality.



- Or you can send an e-mail to the Corporate Compliance Team (compliance@ch.sika.com)



- Or you can send a letter to the Corporate Compliance Team (postal address: Corporate Compliance - Sika AG – Zugerstrasse 50 – 6430 Baar – Switzerland).

Sika's reporting mechanism is voluntary and is not meant to replace or interfere with access to judicial or other non-judicial grievance mechanisms.

4 ROLES AND RESPONSIBILITIES

All reports received through the Sika Trust Line and email or mail to Corporate Compliance are handled by the Corporate Compliance team at Sika's headquarters in Switzerland. Reports submitted to local contact points (e.g., supervisor, HR, management) are escalated to Corporate Compliance according to our internal escalation framework. Sika has a clear process to manage these reports and ensures that the people handling them are properly trained and maintain strict confidentiality. Sika ensures that investigations will be managed with fairness and independently.

² Unless explicitly prohibited by local laws and regulations.

5 REPORTING PROCESS

No matter how the report is submitted, the following process is followed:

1. Sika receives the report through the chosen channel. If the report is not submitted to Corporate Compliance directly, Corporate Compliance will be informed by standard internal channels.
2. The reporter will get confirmation from Sika within seven working days as well as a notification of the closure of the case.
3. The complaint is carefully checked to see if it is credible and has enough information for proper handling. If it meets these criteria, an investigation begins.
4. Sika starts a thorough investigation, handling all complaints according to relevant laws and Sika's internal standards. If expertise beyond the Group Compliance Organization is needed, relevant internal departments or external consultants may be involved.
5. If, after a thorough investigation, a complaint is not substantiated, Sika will officially close the case and inform the reporter.
6. If the case is substantiated, Sika defines and implements preventive or remedial actions. This may include disciplinary sanctions, up to termination as well as corrective actions to prevent, correct, or reduce the identified risks or violations.

Sika is committed to promptly responding to reported misconduct. Some investigations may take more time, especially in complex cases. Resulting actions and corrective measures always respect internationally recognized human rights.

6 EFFECTIVENESS REVIEW

Sika is dedicated to keeping a fair and effective reporting system and Sika is committed to taking the right steps to keep our reporting system responsive and transparent.

7 PROTECTION OF REPORTERS

7.1 CONFIDENTIALITY AND ANONYMOUS REPORTING

When using the Sika Trust Line, no IP addresses, timestamps, or metadata are logged or recorded. This means there is no information to link your computer to the use of the Sika Trust Line. Sika encourages reporters to disclose their identity when reporting concerns via the Sika Trust Line or any other channel, as this can help with investigations and follow-up. Anonymous reporting is allowed depending on local law. All reports are assessed fairly and given equal consideration. Reports that are irrelevant, unfounded, or defamatory will not be investigated by Sika. If you report concerns about legal or ethical violations in good faith and choose to identify yourself, your personal details will remain confidential. Your identity may only be disclosed to those at Sika who need this information to investigate and resolve your allegations, or if required by law (such as during legal proceedings or a criminal investigation).

7.2 RETALIATION

Sika employees who report concerns in good faith will be protected by Sika from retaliation. A report is considered justified if you reasonably believe that the facts are true and that applicable laws and/or Sika Code of Conduct are violated. This principle applies even if the case is ultimately unsubstantiated. You will be expected to provide evidence to support your report, if available. Reports made in bad faith, such as intentionally false, incorrect, or malicious allegations for personal gain or to defame others, will be investigated and, if confirmed, may result in disciplinary action.

7.3 DATA PROTECTION

When using the Sika Trust Line, data, including personal data, may be collected, processed, and stored. Sika complies with data protection laws by implementing appropriate technical and organizational safeguards. Reporters are notified of the collection and processing of personal data in accordance with the Privacy Notice linked on the Sika Trust Line. For further information, please visit www.sikatrustline.com, where the newest version of the Sika Trust Line Policy Notice is available.

The provider of the Sika Trust Line Platform, EQS Group AG, has no rights or access to any collected, generated, processed, or stored data. Sika retains full data ownership and all related legal responsibilities.

7.4 ACCESS TO INFORMATION

Once a reporter has submitted a report, the reporter may request additional information through the same channel. To enable a fair, informed and respectful reporting process for all stakeholders, the following sources of information are provided on Sika's webpage:

- Frequently Asked Questions (FAQ) on Sika Trust Line platform
- Data Privacy Notice
- Sika Trust Policy
- Code of Conduct
- Supplier Code of Conduct

8 ANNEX

When reporting a concern on the Sika Trust Line, you need to choose the relevant category from the list below. You can find details and examples for each category directly on the platform.

Bribery and corruption

- Bribery of public official
- Active bribery (among private)
- Passive bribery (among private)
- Kickback payments

Fraud/accounting irregularities

- Fraud, fraudulent financial reporting and embezzlement
- Conflict of interest
- Offences against property and assets, theft
- Manual of Authority violation

Abusive labor/employment practices

- Sexual harassment
- Discrimination (race, nationality, gender, age, religion, sexual orientation)
- Harassment and intimidation
- Retaliation against good faith employee
- Working conditions
- Abuse of power
- Mobbing

Breach and misuse of confidential information

- Breach of data privacy laws
- Insider Training
- Breach of confidential information or trade secrets, counterfeiting, product privacy, identity theft

Human Rights

- Any forms of child and forced labor, including slavery and human trafficking
- Violation against the recognition of the freedom of association, collective bargaining, and social partnership
- Violation against fair compensation and fair working hours

Environmental, health and safety

- EHS-Violation of environmental standards/laws, environmental damage
- EHS-Violation of health and safety regulations

Unfair competition, trade law violations

- Abuse market-dominant position
- Unfair competition offence (discuss, agree on prices with competitor or resale prices with customers)
- Trade law violations (sanctions, export controls, customs laws)

Others

- Conflict minerals

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Contact Corporate Compliance
compliance@ch.sika.ch

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