


GRI CONTENT INDEX

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	Omissions
GENERAL DISCLOSURES			
GRI 2: GENERAL DISCLOSURES 2021	2-1	Organizational details	Sika AG, Zugerstrasse 50, 6341 Baar, Switzerland Public company, listed at the Swiss Stock Exchange
	2-2	Entities included in the organization's sustainability reporting	p.154
	2-3	Reporting period, frequency and contact point	January 1, 2022–December 31, 2022 Annual reporting cycle Patricia Heidtman Chief Innovation and Sustainability Officer E-Mail: sikagroup@ch.sika.com Dominik Slappnig Head of Corporate Communications and Investor Relations E-mail: sikagroup@ch.sika.com Phone: + 41 58 436 68 00
	2-4	Restatements of information	p.62, 93
	2-5	External assurance	Selected indicators published in the Sustainability Report have been reviewed as part of the Limited Assurance engagement by PwC. p.156
	2-6	Activities, value chain and other business relationships	p.13–15
	2-7	Employees	p.66
	2-8	Workers who are not employees	p.66
	2-9	Governance structure and composition	p.159–176
	2-10	Nomination and selection of the highest governance body	p.159–176
	2-11	Chair of the highest governance body	The Chair of the Board is not an executive officer in Sika.



*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	Omissions	
GRI 2: GENERAL DISCLOSURES 2021	2-12	Role of the highest governance body in overseeing the management of impacts	p.25-34, 44	
	2-13	Delegation of responsibility for managing impacts	p.44	
	2-14	Role of the highest governance body in sustainability reporting	p.44	
	2-15	Conflicts of interest	🚩 Sika Organizational Rules	
	2-16	Communication of critical concerns	p.61	
	2-17	Collective knowledge of the highest governance body	p.162-165	
	2-18	Evaluation of the performance of the highest governance body	p.177-200 🚩 Sika Organizational Rules 🚩 Board Composition and Succession Planning	
	2-19	Remuneration policies	p.177-200	
	2-20	Process to determine remuneration	p.177-200	
	2-21	Annual total compensation ratio		Sika needs to further develop the granularity of the reporting related to salary information for the calculation of the median salary that falls under this indicator.
	2-22	Statement on sustainable development strategy	p.17-19	
	2-23	Policy commitments	Sika employs a risk-based management approach for its own operations, the supply chain, and the products it sells and distributes. Major operations are regularly screened by experts according to a loss prevention methodology, with frequent support from our insuring partners. Results are translated into improvement plans in consultation with management. This results in an overall low loss rate due to events such as major supply disruptions and ensures that customers receive their goods from Sika on time. p.25-34 🚩 ESG Policies and Guidelines 🚩 Sika Values & Principles	

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	Omissions
GRI 2: GENERAL DISCLOSURES 2021	2-24	Embedding policy commitments	www.sika.com/en/investors/corporate-governance-risk-management/articles-of-association.html
	2-25	Processes to remediate negative impacts	p.61-63
	2-26	Mechanisms for seeking advice and raising concerns	p.61-63
	2-27	Compliance with laws and regulations	p.78, 107
	2-28	Membership associations	p.52
	2-29	Approach to stakeholder engagement	 Stakeholder Engagement Activities 2022
	2-30	Collective bargaining agreements	p.68

MATERIAL TOPICS

GRI 3: MATERIAL TOPICS 2021	3-1	Process to determine material topics	p.51-52  Material Topics Boundaries 2022
	3-2	List of material topics	p.51-52  Material Topics Boundaries 2022

Biodiversity and Nature

GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.105
GRI 304: BIODIVERSITY 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	n/a Sika will conduct a materiality assessment of its operations based on the TNFD LEAP approach. This step, will allow the company to identify and prioritize the main nature and business interfaces. Sika plans to disclose related information in the coming years.


Water Management

GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.96-100
GRI 303: WATER AND EFFLUENTS 2018	303-1	Interactions with water as a shared resource	p.96-100
	303-2	Management of water discharge-related impacts	p.96-100
	303-3	Water withdrawal	p.96-100
	303-4	Water discharge	p.96-100
	303-5	Water consumption	p.96-100

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
Air Emissions				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.106	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p.106	
Waste Management				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.101-102	
	GRI 306: WASTE 2020	306-1	Waste generation and significant waste-related impacts	p.96-100, 101-102
		306-2	Management of significant waste-related impacts	p.101-102
		306-4	Waste diverted from disposal	p.101-102
		306-5	Waste directed to disposal	p.96-100, 101-102
				Only qualitative information is available for 2022.
Product Portfolio				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.117-125	
Energy Management				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.93-95	
	GRI 302: ENERGY 2016	302-1	Energy consumption within the organization	p.93-95
302-3		Energy intensity	p.93-95	
302-4		Reduction of energy consumption	p.93-95	

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
Climate Change				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.88-92	
GRI 305: EMISSIONS 2016	305-1	Direct (scope 1) GHG emissions	p.90-92	
	305-2	Energy indirect (scope 2) GHG emissions	p.90-92	
	305-3	Other indirect (scope 3) GHG emissions	p.90-92	
	305-4	GHG Emissions Intensity	p.90-92	
	305-5	Reduction of GHG emissions	p.90-92	
Community Relations				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.77-78	
GRI 202: MARKET PRESENCE 2016	202-2	Proportion of senior management hired from the local community	p.72	
GRI 413: LOCAL COMMUNITIES 2016	413-1	Operations with local community engagement, impact assessments, and development programs	p. 77-78, 105	
	413-2	Operations with significant actual and potential negative impacts on local communities	p.78	
Stakeholder Engagement				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	 Stakeholder Engagement Activities 2022	

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	Omissions
Labor Management			
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.66-70
GRI 402: LABOR/MANAGEMENT RELATIONS 2016	402-1	Minimum notice periods regarding operational changes	p.70
GRI 202: MARKET PRESENCE 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	n/a Sika needs to further develop the granularity of the reporting related to salary information for the calculation of this indicator.
Human Rights			
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.64-65
GRI 406: NON-DISCRIMINATION 2016	406-1	Incidents of discrimination and corrective actions taken	p.61-65, 71-72
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p.64-65, 135-139
GRI 408: CHILD LABOR 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	p.64-65, 135-139
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p.64-65, 135-139

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
Diversity and Inclusion				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.71-72	
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1	Diversity of governance bodies and employees	p.71-72	Only qualitative information is available for 2022. Sika needs to further develop the granularity of the reporting related to salary information for the calculation of this indicator.
	405-2	Ratio of basic salary and remuneration of women to men	p.70	
Human Capital Development				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.73-76	
GRI 404: TRAINING AND EDUCATION 2016	404-1	Average hours of training per year per employee	p.73-76	
	404-2	Programs for upgrading employee skills and transition assistance programs	p.73-76	
	404-3	Percentage of employees receiving regular performance and career development reviews	p.73-76	
Talent Attraction and Retention				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.68-69, 73-76	
GRI 401: EMPLOYMENT 2016	401-1	New employee hires and employee turnover	p.68-69	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p.70	
	401-3	Parental leave	p.70	Only qualitative information is available for 2022.


*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	Omissions	
Health and Safety				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.56-60	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1	Occupational health and safety management system	p.56-60	
	403-2	Hazard identification, risk assessment, and incident investigation	p.56-60	
	403-3	Occupational health services	p.56-60	
	403-4	Worker participation, consultation, and communication on occupational health and safety	p.56-60	
	403-5	Worker training on occupational health and safety	p.56-60	
	403-6	Promotion of worker health	p.56-60	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.56-60	
	403-9	Work-related injuries	p.56-60	In addition of work-related injuries disclosed in 2022, health and safety indicators are monitored internally to help strenghten Sika's EHS preventive approach: recordable work-related injuries leading to restricted work or transfer work, incidents with impact beyond first aid leading to medical treatment, potential and minor injuries and also commuting accidents or work-related stress cases.
	403-10	Work-related ill health	p.56-60	
	GRI 416: CUSTOMER HEALTH AND SAFETY 2016	416-1	Assessment of the health and safety impacts of product and service categories	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p.126-128	
Public Policy				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.79	
GRI 415: PUBLIC POLICY 2016	415-1	Political contributions	p.79	

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
Tax Strategy				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.151-152	
GRI 207: TAX 2019	207-1	Approach to tax	p.151-152	
	207-2	Tax governance, control, and risk management	p.151-152	
	207-3	Stakeholder engagement and management of concerns related to tax	p.151-152	
	207-4	Country-by-country reporting	p.151-152	Only qualitative information is available for 2022.
Corporate Governance				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.55, 72	
Responsible Procurement				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.135-139	
GRI 204: PROCUREMENT PRACTICES 2016	204-1	Proportion of spending on local suppliers	n/a	Sika needs to further develop the granularity of the reporting for the calculation of this indicator.
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016T	308-1	New suppliers that were screened using environmental criteria	p.135-139	
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1	New suppliers that were screened using social criteria	p.135-139	

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
Responsible Marketing				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.129	
GRI 417: MARKETING AND LABELING 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	p.129	
	417-3	Incidents of non-compliance concerning marketing communications	p.129	
Customer Relationship Management				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.130-132	
GRI 418: CUSTOMER PRIVACY 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p.144	
Compliance				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.61-63	
IT Landscape				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.142-146	
Risk and Crisis Management				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.25-34	
GRI-201: ECONOMIC PERFORMANCE 2016	201-2	Financial implications and other risks and opportunities due to climate change	 TCFD Report 2022	

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
Business Ethics and Integrity				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.61-63	
GRI 205: ANTI-CORRUPTION 2016	205-1	Operations assessed for risks related to corruption	p.61-63	
	205-2	Communication and training about anti-corruption policies and procedures	p.61-63	
	205-3	Confirmed incidents of corruption and actions taken	p.61-63	
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p.61-63	
Digitalization				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.142-146	
Economic Performance				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.149-150	
GRI-201: ECONOMIC PERFORMANCE 2016	201-1	Direct economic value generated and distributed	p.149-150	
	201-4	Financial assistance received from government	p.149-150	

*Page number(s) refer to the Annual Report 2022.

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
Circular Economy				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.103-104	
GRI 301: MATERIALS 2016	301-1	Materials used by weight or volume	p.103-104	
	301-2	Recycled input materials used	p.103-104	
Innovation Management				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.115-116	

*Page number(s) refer to the Annual Report 2022.