


SASB CONTENT INDEX

Topic	Accounting metric	Code	Page number(s)* and/or URL(s) and/or other documents	GRI reference
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	p.86-88	GRI 305-1
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	p.17, 44-45, 85-88	
Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	p.103-105	GRI 305-7
Energy Management	(1) Total energy consumed	RT-CH-130a.1	p.89-91	GRI 302-1; GRI 302-3; GRI 302-4
	(2) Percentage grid electricity			
	(3) Percentage renewable			
	(4) Total self-generated energy			
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	p.92-96	GRI 303-3; GRI 303-5
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	p.104-105	GRI 2-27
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	p.92-96  TCFD Report 2023	
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	p.53-58	GRI 403-9; GRI 403-10
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	p.53-58	
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	p.116-118	
Safety & Environmental Stewardship of Chemicals	1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	p.119-122	GRI 416-1, GRI 416-2
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	p.78	

*Page number(s) refer to the Sika Annual Report 2023