

# GRI CONTENT INDEX

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	Omissions
<b>GENERAL DISCLOSURES</b>			
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.147
	2-3	Reporting period, frequency, and contact point	January 1, 2023 – December 31, 2023 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.66, 92, 149–150
	2-5	External assurance	Selected indicators published in the Sustainability Report have been reviewed as part of the Limited Assurance engagement by PwC. p.152
	2-6	Activities, value chain, and other business relationships	p.12–14
	2-7	Employees	p.64
	2-8	Workers who are not employees	p.65
	2-9	Governance structure and composition	p.156–173
	2-10	Nomination and selection of the highest governance body	p.156–173
	2-11	Chair of the highest governance body	The Chair of the Board is not an executive officer in Sika.

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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.22-30, 41-43	
	2-13	Delegation of responsibility for managing impacts	p.41-43	
	2-14	Role of the highest governance body in sustainability reporting	p.41-43	
	2-15	Conflicts of interest	🚩 <b>Sika Organizational Rules</b>	
	2-16	Communication of critical concerns	p.59-61	
	2-17	Collective knowledge of the highest governance body	p.159-160	
	2-18	Evaluation of the performance of the highest governance body	p.174-198 🚩 <b>Sika Organizational Rules</b> 🚩 <b>Board Composition and Succession Planning</b>	
	2-19	Remuneration policies	p.174-198	
	2-20	Process to determine remuneration	p.174-198	
	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, 44-45	
	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.22-30 🚩 <b>ESG Policies and Guidelines</b> 🚩 <b>Sika Values &amp; Principles</b>	

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GRI 2: GENERAL DISCLOSURES 2021	2-24	Embedding policy commitments	
	2-25	Processes to remediate negative impacts	
	2-26	Mechanisms for seeking advice and raising concerns	
	2-27	Compliance with laws and regulations	
	2-28	Membership associations	
	2-29	Approach to stakeholder engagement	
	2-30	Collective bargaining agreements	

## MATERIAL TOPICS

GRI 3: MATERIAL TOPICS 2021	3-1	Process to determine material topics	
	3-2	List of material topics	

## Biodiversity and Nature

GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	
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	As a start, Sika has used the tools and resources provided by the TNFD to gain an understanding of TNFD's LEAP (Locate, Evaluate, Assess, Prepare) approach. In 2023, in alignment with the guidance for the "Locate" step, Sika performed a first analysis to identify and prioritize potential nature-related issues and main business interfaces focusing only on direct operations. In the coming years, Sika will further investigate the magnitude of impacts and dependencies at these sensitive locations and will leverage the LEAP process to understand the key nature-related risks and opportunities. Sika will further develop a nature-related risk assessment and work towards integrating various elements of the TNFD framework. Sika plans to disclose related information in the coming years.

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<b>Water Management</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.92-96	
GRI 303: WATER AND EFFLUENTS 2018	303-1	Interactions with water as a shared resource	p.92-96	
	303-2	Management of water discharge-related impacts	p.92-96	
	303-3	Water withdrawal	p.92-96	
	303-4	Water discharge	p.92-96	
	303-5	Water consumption	p.92-96	
<b>Air Emissions</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.103	
	305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	p.103	
<b>Waste Management</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.97-98	
GRI 306: WASTE 2020	306-1	Waste generation and significant waste-related impacts	p.92-96, 97-98	
	306-2	Management of significant waste-related impacts	p.97-98	
	306-4	Waste diverted from disposal	p.97-98	Only qualitative information is available for 2023.
	306-5	Waste directed to disposal	p.92-96, 97-98	
<b>Product Portfolio</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.116-118	

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GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents	Omissions
<b>Energy Management</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.89-91	
GRI 302: ENERGY 2016	302-1	Energy consumption within the organization	p.89-91	
	302-3	Energy intensity	p.89-91	
	302-4	Reduction of energy consumption	p.89-91	
<b>Climate Change</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.85-88	
GRI 305: EMISSIONS 2016	305-1	Direct (Scope 1) GHG emissions	p.86-88	
	305-2	Energy indirect (Scope 2) GHG emissions	p.86-88	
	305-3	Other indirect (Scope 3) GHG emissions	p.87-88	
	305-4	GHG Emissions Intensity	p.86-88	
	305-5	Reduction of GHG emissions	p.86-88	
<b>Community Relations</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.75-77	
GRI 202: MARKET PRESENCE 2016	202-2	Proportion of senior management hired from the local community	p.70	
GRI 413: LOCAL COMMUNITIES 2016	413-1	Operations with local community engagement, impact assessments, and development programs	p.75-77	
	413-2	Operations with significant actual and potential negative impacts on local communities	p.77	
<b>Stakeholder Engagement</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	 Stakeholder Engagement Activities 2023	

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<b>Labor Management</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.64-68	
GRI 402: LABOR/MANAGEMENT RELATIONS 2016	402-1	Minimum notice periods regarding operational changes	p.68	
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. Sika does not differentiate by gender when it comes to standard entry-level wages.
<b>Human Rights</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.62-63	
GRI 406: NON-DISCRIMINATION 2016	406-1	Incidents of discrimination and corrective actions taken	p.59-71	
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.62-63, 129-133	
GRI 408: CHILD LABOR 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	p.62-63, 129-133	
GRI 409: FORCED OR COMPULSORY LABOR 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p.62-63, 129-133	

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<b>Diversity and Inclusion</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.69–71	
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1	Diversity of governance bodies and employees	p.69–71	Only qualitative information is available for 2023. 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.68	
<b>Human Capital Development</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.72–74	
GRI 404: TRAINING AND EDUCATION 2016	404-1	Average hours of training per year per employee	p.72–74	
	404-2	Programs for upgrading employee skills and transition assistance programs	p.72–74	
	404-3	Percentage of employees receiving regular performance and career development reviews	p.72–74 📄 <b>Training and Development</b>	
<b>Talent Attraction and Retention</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.66–67, 72–74	
GRI 401: EMPLOYMENT 2016	401-1	New employee hires and employee turnover	p.66–67	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p.68	
	401-3	Parental leave	p.68	Only qualitative information is available for 2023.

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<b>Health and Safety</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.53-58	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1	Occupational health and safety management system	p.53-58	
	403-2	Hazard identification, risk assessment, and incident investigation	p.53-58	
	403-3	Occupational health services	p.53-58	
	403-4	Worker participation, consultation, and communication on occupational health and safety	p.53-58	
	403-5	Worker training on occupational health and safety	p.53-58	
	403-6	Promotion of worker health	p.53-58	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.53-58	
	403-9	Work-related injuries	p.53-58	
	403-10	Work-related ill health	p.53-58	
	GRI 416: CUSTOMER HEALTH AND SAFETY 2016	416-1	Assessment of the health and safety impacts of product and service categories	p.119-122
416-2		Incidents of non-compliance concerning the health and safety impacts of products and services	p.119-122	
<b>Public Policy</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.78	
GRI 415: PUBLIC POLICY 2016	415-1	Political contributions	p.78	

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<b>Tax Strategy</b>			
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.146
GRI 207: TAX 2019	207-1	Approach to tax	p.146
	207-2	Tax governance, control, and risk management	p.146
	207-3	Stakeholder engagement and management of concerns related to tax	p.146
	207-4	Country-by-country reporting	p.146
			Only qualitative information is available for 2023.
<b>Corporate Governance</b>			
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.52, 70
<b>Responsible Procurement</b>			
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.129-133
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.129-133
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1	New suppliers that were screened using social criteria	p.129-133

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<b>Responsible Marketing</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.123-124	
GRI 417: MARKETING AND LABELING 2016	417-2	Incidents of non-compliance concerning product and service information and labeling	p.123-124	
	417-3	Incidents of non-compliance concerning marketing communications	p.123-124	
<b>Customer Relationship Management</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.125-126	
GRI 418: CUSTOMER PRIVACY 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p.141	
<b>Compliance</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.59-61	
<b>IT Landscape</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.136-141	
<b>Risk and Crisis Management</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.22-30	
GRI-201: ECONOMIC PERFORMANCE 2016	201-2	Financial implications and other risks and opportunities due to climate change	 <b>TCFD Report 2023</b>	

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<b>Business Ethics and Integrity</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.59-61	
GRI 205: ANTI-CORRUPTION 2016	205-1	Operations assessed for risks related to corruption	p.59-61	
	205-2	Communication and training about anti-corruption policies and procedures	p.59-61	
	205-3	Confirmed incidents of corruption and actions taken	p.59-61	
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p.59-61	
<b>Digitalization</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.136-141	
<b>Economic Performance</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.144-145	
GRI-201: ECONOMIC PERFORMANCE 2016	201-1	Direct economic value generated and distributed	p.144-145	
	201-4	Financial assistance received from government	p.144-145	

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<b>Circular Economy</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.99-100	
GRI 301: MATERIALS 2016	301-1	Materials used by weight or volume	p.99-100	
	301-2	Recycled input materials used	p.99-100	
<b>Innovation Management</b>				
GRI 3: MATERIAL TOPICS 2021	3-3	Management of material topics	p.113-115	

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