SIKA COMMITTED TO SUSTAINABLE PERFORMANCE

July 2026

BUILDING TRUST

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STRATEGY 2028: NON-FINANCIAL TARGETS AND FOCUS AREAS

MEGATRENDS DRIVING SUSTAINABLE GROWTH
FURTHER ACCELERATION

Population Growth

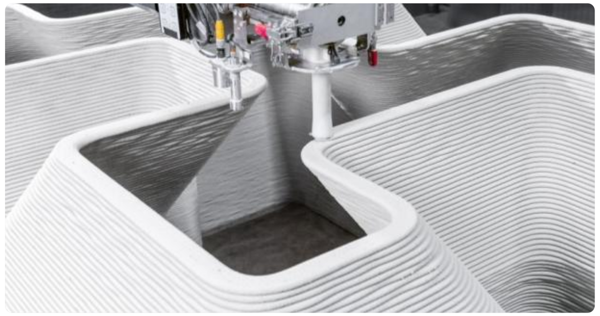
Urbanization

Demographic Change

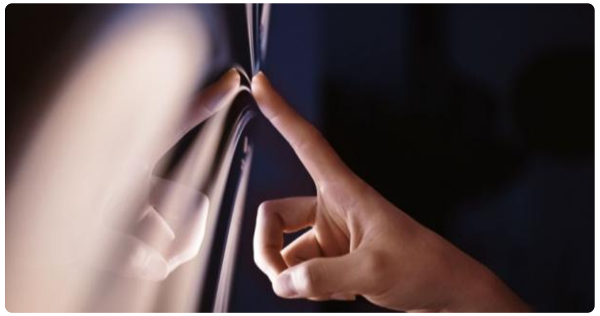
Resource Scarcity

Climate Change & Sustainability

Increasing Regulations



Technological Progress



Digitalization

NON-FINANCIAL TARGETS STRATEGY 2028
GHG EMISSIONS – SCOPE 1, 2, AND 3

Scope 1 and 2
-20%
absolute emission reduction

Reduction of use of fossil fuels in production processes and transportation

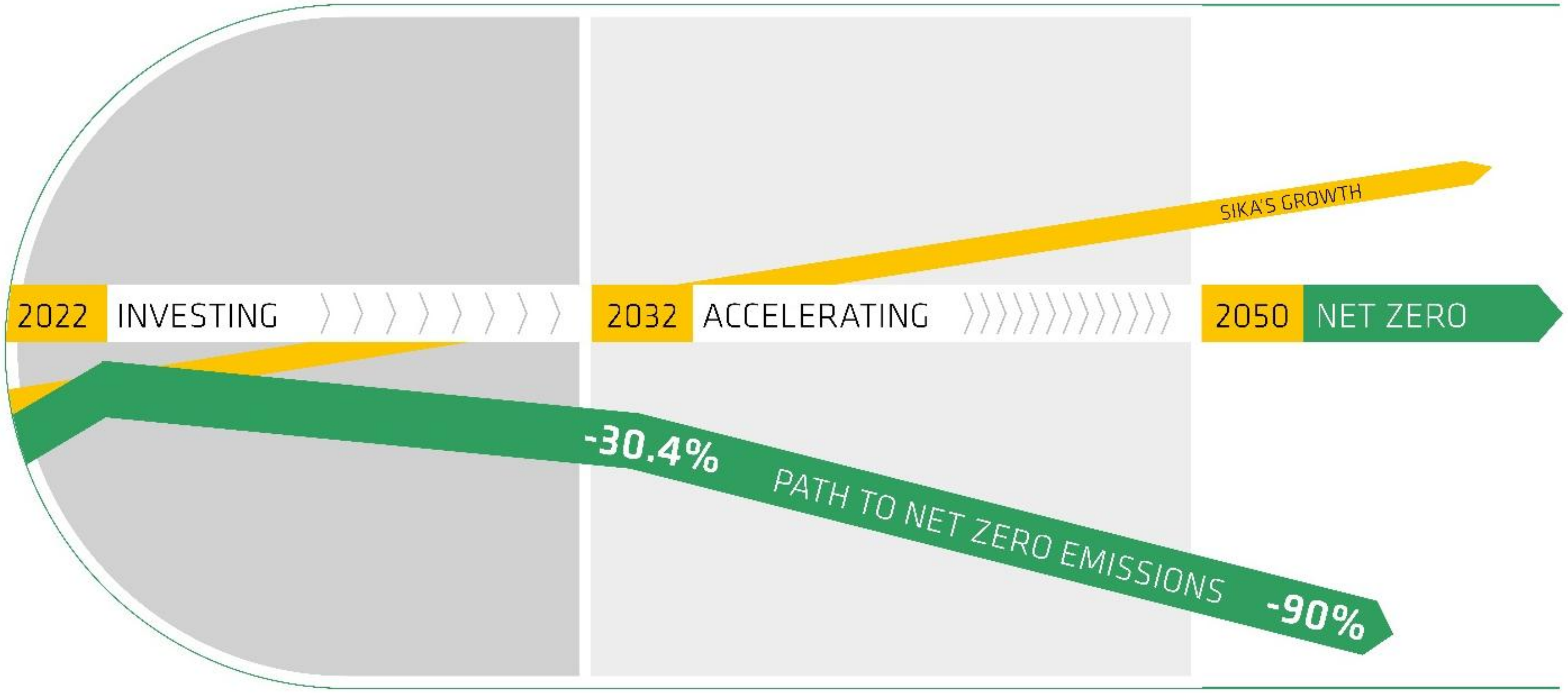
Increasing share of green energy

Scope 3
in line with net zero pledge

Optimizing formulations: Cement reduction, bio-based raw materials, recycled raw materials

Supplier engagement to optimize product-specific carbon footprint of raw materials and packaging

NON-FINANCIAL TARGETS STRATEGY 2028
SIKA'S NET ZERO PATHWAY – DRIVING THE TRANSFORMATION



OUR KEY LEVERS

- Accelerated use of alternative low carbon supplies
- Education and capacity building to improve material efficiency and circularity
- Partnerships with key suppliers who support Sika's path to net zero
- Development of new technological solutions for construction and industry
- Continued focus on operational efficiencies

Source: Sika's Way to Net Zero

NON-FINANCIAL TARGETS STRATEGY 2028
NATURAL RESOURCES – WATER, WASTE, AND CIRCULARITY

Natural Resources:

Waste disposed and water discharged

-15% reduction ***Per ton sold***

Transition from a linear to a circular approach

Focus on diverting non-recoverable waste to approaches in which resources are reused or recycled

Minimize water discharge volumes and increase the proportion of reused and recycled wastewater.
Focus on water management

NON-FINANCIAL TARGETS STRATEGY 2028
EMPLOYEE ENGAGEMENT – RECONFIRM OUR HIGH SCORE

>80%
Employee engagement rate

Engagement as key performance metric to measure resilience and sustainability. Highly engaged employees drive performance and business success

Sika's strong Corporate culture as most competitive advantage

External global employee survey every two years

NON-FINANCIAL TARGETS STRATEGY 2028
KEY NON-FINANCIAL METRICS – RESULTS

	TARGET AREA	TARGET 2028	PERFORMANCE 2025 vs. BASELINE	PERFORMANCE 2025 vs. PREVIOUS YEAR
INNOVATION & SUSTAINABILITY	**CLIMATE** Sika aims to support the transformation of the construction and manufacturing industries toward net zero.	**–20%** of scope 1 and 2 absolute GHG emissions. 2022 baseline	–24.4%	–6.1%
		Scope 3 absolute GHG emission reduction in line with net zero pledge. 2022 baseline	+6.0%	+3.0%
	NATURAL RESOURCES Sika takes responsibility for minimizing its impact on natural resources and preventing pollution.	**–15%** of waste disposed per ton sold. 2023 baseline	–9.6%	–5.7%
		–15% of water discharge per ton sold. 2023 baseline	–10.3%	–3.4%
PEOPLE & CULTURE	**EMPLOYEE ENGAGEMENT** Sika aspires to create an attractive, inclusive, and safe work environment where people can grow and unlock their full potential.	**>80** employee engagement score, measured through a Global Employee Survey every two years.	**86/100** employee engagement score. Last survey conducted in 2024; the next will take place in 2026.	

ADDITIONAL NON-FINANCIAL FOCUS AREAS
PEOPLE & CULTURE

Diversity

- Improving gender balance by reaching same representation of women at all levels
- Ambition to steadily increase women ratio of total workforce towards 30%

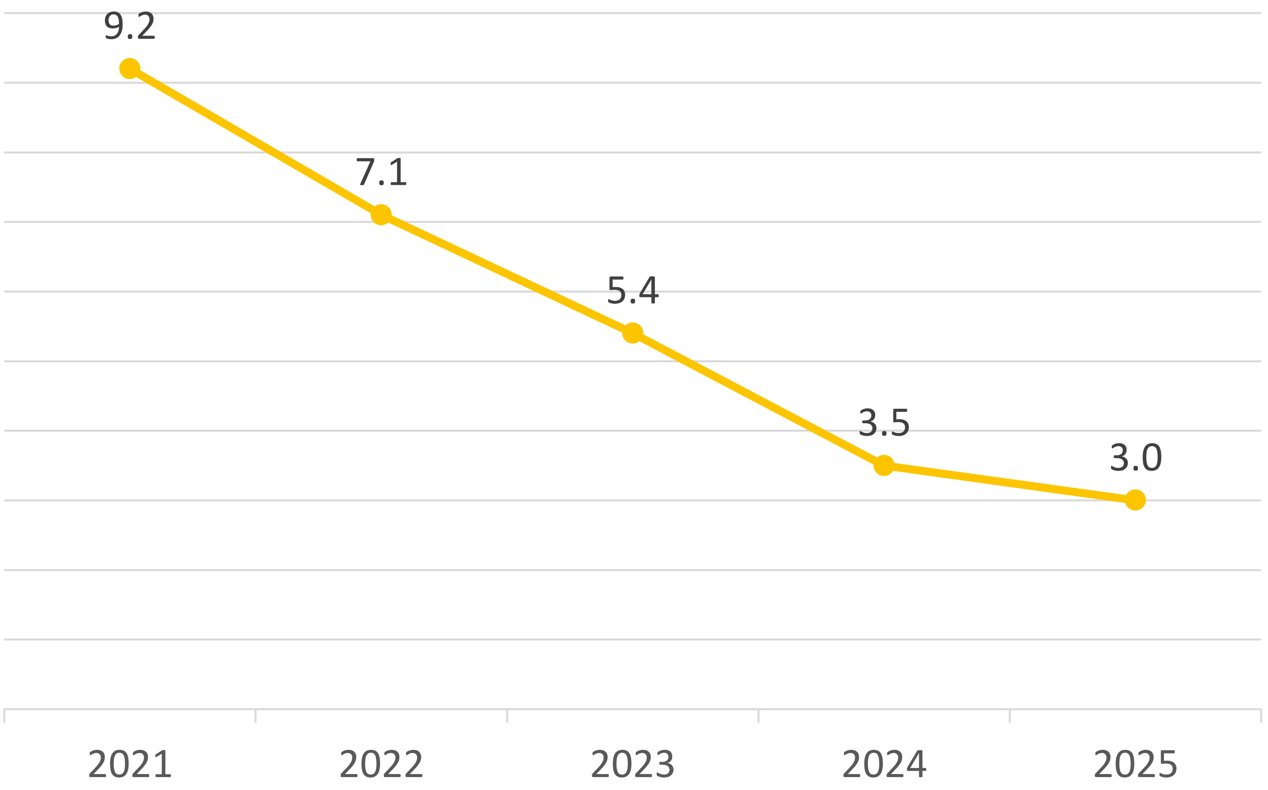
Health & Safety

- Zero fatalities
- Lost Time Accidents ≤2 per 1,000 FTE
- Recordable Injuries ≤ 2 per 1,000 FTE
- Reduction of hazardous substances

ADDITIONAL NON-FINANCIAL FOCUS AREAS
SAFETY FIRST – PROTECTING OUR PEOPLE

Since 2021, we have significantly improved our **Lost Time Accidents (LTAs) rate***

from 9.2 to 3.0



*Lost Time Accidents per 1,000 FTEs

ADDITIONAL NON-FINANCIAL FOCUS AREAS
SUSTAINABLE SOLUTIONS

All new product developments to be SPM validated with a positive validation

SPM | Sustainability Portfolio Management

SUSTAINABLY IMPACTFUL

- The SPM evaluates solutions based on **11 sustainability** and **6 performance categories**
- It is used to classify products as **sustainable solutions with a sustainable impact**
- Only SPM validated products can be marketed under the **Sustainably Sika** communication framework
- Sika's goal is to manage innovation and sustainability, **minimizing risks and maximizing opportunities**
- Sika is the 1st company within the specialty chemicals and building materials sector to develop and implement the **SPM Concept** based on the WBCSD framework

CORPORATE GOVERNANCE

CORPORATE GOVERNANCE
COMMITMENT TO OPENNESS AND TRANSPARENCY

- Good Corporate Governance safeguards the company sustainable development and performance

Good Corporate Governance

Openness and transparency

- Sika provides information on structures, processes, areas of responsibility, procedures, rights and obligations of stakeholders

- The Board regularly assesses Sika's Corporate Governance against regulatory developments, and best practice standards

Best practice standards

Stakeholders' needs and views

- The Board aims to hold a transparent and open discussion with all stakeholders, considering their needs and views

CORPORATE GOVERNANCE
COMPLIANT WITH STANDARDS AND REGULATIONS

- Adheres to the SIX Swiss Exchange’s Directive on Information Relating to Corporate Governance
- Follows the principles of the Swiss Code of Best Practice for Corporate Governance of Economiesuisse1
- Aligned with various international frameworks (ESRS, SASB, ISSB, GRI, CDP, UN SDGs, UN Global Compact, WBCSD, TCFD, TNFD)
- Complies with all applicable local laws and regulations where business is conducted
- The Sika Code of Conduct is binding, even in cases where local laws are less stringent

An annual review is conducted to confirm the conformity with the Swiss Code of Obligations, the Ordinance against Excessive Remuneration (VegüV), the SIX Directive on Corporate Governance and the Sika Articles of Association concerning Board member independency and the number of external additional mandates

CORPORATE GOVERNANCE FRAMEWORK
STRUCTURES AND RESPONSIBILITIES

ARTICLES OF ASSOCIATION | CODE OF CONDUCT | VALUES & PRINCIPLES | ORGANIZATIONAL RULES

ANNUAL GENERAL MEETING

BOARD OF DIRECTORS

CEO

ASIA/PACIFIC | EMEA | AMERICAS

FINANCE

INNOVATION & SUSTAINABILITY

HR, LEGAL & COMPLIANCE

CONSTRUCTION

AUTOMOTIVE & INDUSTRY | PROCUREMENT & SUPPLY CHAIN | COMMUNICATIONS & IR | OPERATIONS & EHSQ | DIGITAL TRANSFORMATION

CODE OF CONDUCT (COC)
SIKA CULTURE: INTEGRITY AND ETHICAL CONDUCT

- Based on Sika's Values and Principles, available in 49 languages, read and signed by newly hired employees
- The Sika CoC underscores its strong commitment to sustainable development, incl. human rights and environmental protection
- It reflects all recent policy changes (e.g., Supplier CoC, Global Privacy Policy)
- Bi-annual commitment by Senior Management and General Managers, and regular trainings for all employees (incl. those joining through acquisitions)
- Violations reported to management or via the Sika Trust Line

- HR & Compliance investigates reported misconduct, substantiated cases are reported to the Audit Committee
- Substantiated compliance violations lead to disciplinary action and/or organizational measures

Source: Compliance

SUPPLIER CODE OF CONDUCT (SCOC)
RESPONSIBLE SOURCING

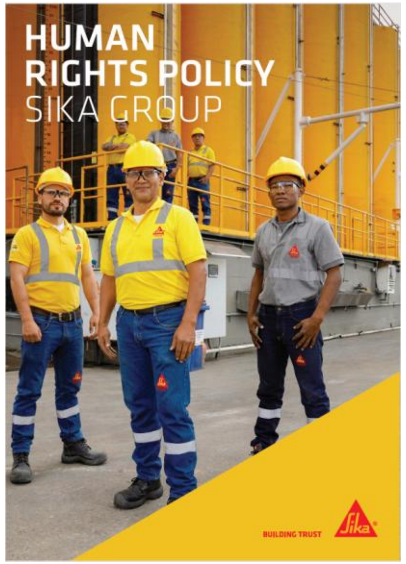
- Commitment to high ethical standards and sustainability
- Requirements include compliance with the following standards:
  - Universal Declaration of Human Rights
  - The core conventions of the ILO on labor standards
  - All applicable local, national and international laws concerning:

- Anti-corruption
- Fair competition
- Intellectual property, data and privacy protection
- Sanctions, non-proliferation, and export controls
- Environment, Health & Safety (EHS) protection

Source: Compliance

HUMAN RIGHTS POLICY
RESPECTING HUMAN RIGHTS ACROSS THE VALUE CHAIN

- The policy reinforces Sika’s human rights commitment, building on the CoC, the SCoC, and all relevant guidelines and processes
- Sika’s due diligence aligns with international standards to identify, prevent, mitigate, and remediate any human rights impacts associated with its activities and business relationships
- Several channels are available to report concerns or misconduct, including the Sika Trust Line
- The following human rights have been identified as Sika’s priorities:



- Health and safety
- Non-discrimination and equal treatment
- Forced labor and modern slavery
- Child labor
- Fair working conditions
- Freedom of association and collective bargaining
- Environmental protection

Source: Human Rights

RESPONSIBLE SOURCING
ENGAGEMENT IN “TOGETHER FOR SUSTAINABILITY”

- Initiative based on the UN Global Compact and Responsible Care® principles
- Sika is a member since 2020
- Active collaboration to assess the sustainability performance and positively impact its progress within the supply chain of the chemical industry
- Learning and sharing best practices in sustainability with other companies of the industry
- Sika takes part in several workstreams within the initiative:

TOGETHER FOR SUSTAINABILITY

- WS1: Governance and Partnerships (WS Chair)
- WS2: TfS Assessments (WS Member)
- WS3: TfS Audits (WS Member)
- WS5: GHG Emissions (WS Member)

Source: Responsible Sourcing

BOARD RESPONSIBILITIES
BOARD COMPOSITION AND SUCCESSION PLANNING

The Nomination and Compensation Committee (NCC) holds the responsibility for the succession planning. The duties of NCC includes:

- Identification and assessment of potential BoD candidates based on predefined criteria
- Yearly assessment of the Board and the Board Committees regarding performance, constitution and independency
- Yearly assessment of the performance of each member of the Group Management
- Identification and assessment of potential candidates to the position of CEO
- Review of candidates for other Group Management positions as proposed by CEO
- Yearly review and assessment of the succession planning and emergency succession list for positions of Group Management

- It is of high relevance to have a well-balanced composition of the Board - with an independent majority – and an appropriate mix of members representing consistency and renewal.

Source: Board Composition and Succession Planning

BOARD RESPONSIBILITIES
BOARD COMPOSITION AND SUCCESSION PLANNING

- The Board of Directors should collectively reflect a diverse range of skills, qualifications, and experiences required to effectively fulfil its duties
- Board members with a broad range of experience are valued over those with deep specialization in a single area
- Where needed, the Board engages external experts to provide training or advice on specific topics
- Information on key skills and experience is available on the website in the detailed view of each Board member

The Board skills matrix is used as a tool to evaluate existing and potential Board members

Criteria	Board members
Experience	
Senior leadership (CEO/other Executive Management roles/chairman)	8/9
Industry experience/business model	6/9
Global organization	9/9
Skills/Expertise	
Financial/audit/accounting	5/9
Strategic planning/business development/M&A	9/9
Human capital/talent development/compensation	6/9
Brand value/marketing/sales	4/9
Technology/innovation/sustainability	4/9
Digital/e-commerce/information security	6/9
Governance/legal/risk management	5/9
Operational/manufacturing/supply chain	4/9

33%

women on the Board

4 yrs

average tenure of Board members

Source: Board of Directors; Board Composition and Succession Planning

RISK MANAGEMENT
RISK MANAGEMENT ALONG THE ENTIRE VALUE CHAIN

- The Board of Directors is responsible for overseeing Sika's risk management.
- Sika's risk management process is regularly reviewed and updated, enabling the company to identify potential risks more effectively and implement robust mitigation practices. This process is used rigorously to ensure that any potential risk on the company and its stakeholders is mitigated

TOP RISKS			
STRATEGIC	OPERATIONAL	FINANCIAL	ORGANIZATIONAL
▪ Price pressure and cost inflation ▪ Changing product compliance requirements and regulations ▪ Country risk ▪ Climate change ▪ Geopolitical tensions and fragmentation in a multipolar world ▪ Competition law/antitrust	▪ Talent shortage ▪ Business interruption ▪ Cyber and data security ▪ Supply chain - direct material sourcing	▪ Impairments ▪ Currency fluctuation / FX risk	▪ Environmental, health, and safety (EHS) exposures ▪ Reputation risk ▪ Hostile takeover / activism ▪ Loss of Sika's unique culture / entrepreneurship

Source: Risk Management

RISK MANAGEMENT
FOCUS: CLIMATE CHANGE

Evaluating climate-related risks and opportunities related to its business and developing appropriate response measures, as required by the TCFD recommendations, are of vital importance to ensure long-term sustainable performance and the business continuity of Sika

- **Disclose the organization's governance around climate-related risks and opportunities**
- **Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material**
- **Disclose how the organization identifies, assesses, and manages climate-related risks**
- **Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material**

Source: Risk Management

CAPITAL ALLOCATION POLICY
PRIORITY ON HIGH, LONG-TERM VALUE CREATION

1 | Invest in the Business

- Capital Expenditures
- Bolt-on Acquisitions

- Organic investment in footprint expansion, capacity, and efficiency
- Bolt-on acquisitions create additional growth platforms and attractive equity returns

2 | Attractive Dividend

- Dividend Growth

- Progressive dividend policy

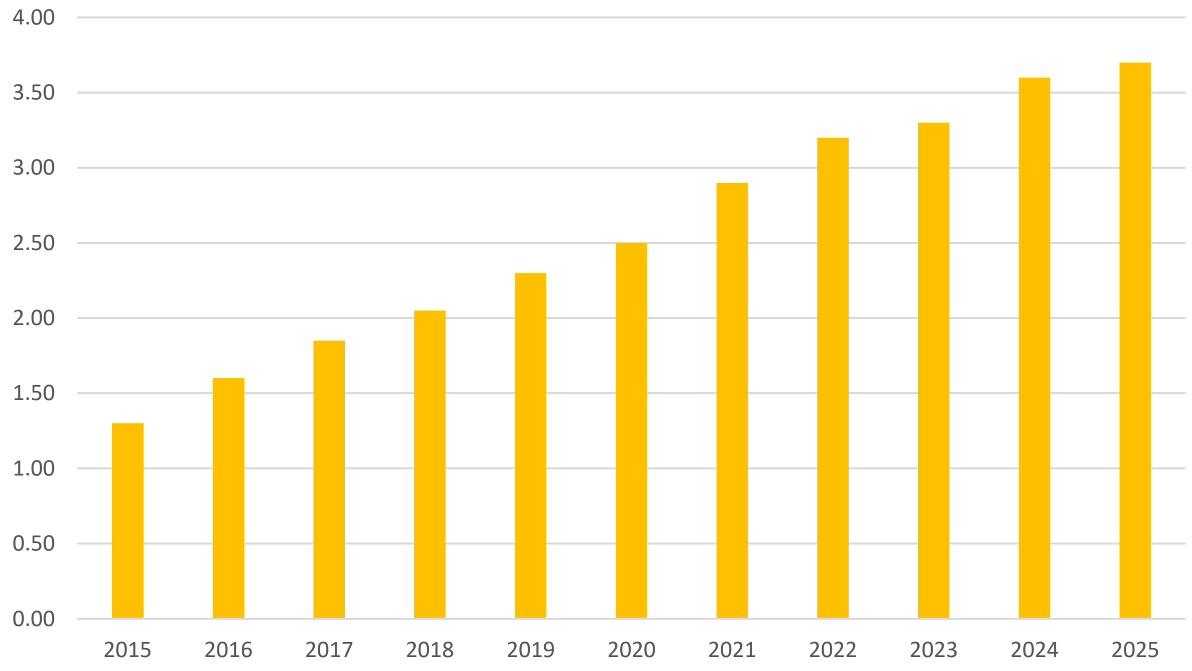
3 | Healthy Balance Sheet

- Strong Investment Grade Rating

- Net Debt/EBITDA ratio of 1.3-2.3
- Maintain strong cash flow and deleveraging profile
- Opportunistic share buybacks

CAPITAL ALLOCATION
RELIABLE AND CONTINUOUS DIVIDEND PAYOUT

- Sika has increased its dividend at a double-digit average annual rate for the last 25 years



in CHF, aligned

PERIOD 2015-2025
- Average payout ratio: > 40%
- Payout in absolute terms increased every year
- Dividend for 2025: +2.8%

CORPORATE CULTURE

STRONG CORPORATE CULTURE
SIKA'S VALUES AND PRINCIPLES

- Sika's Values and Principles are the foundation for the Code of Conduct
- They are put into action through strong leadership and by all employees every day, worldwide

1 Customer First

Sika is dedicated to provide and maintain the highest quality standards with its products and services.

2 Courage for Innovation

Sika's success and reputation is based on its long-standing tradition of innovation.

3 Sustainability and Integrity

Sika takes a long-term perspective on the development of the business and acts with respect and respon-sibility toward its customers, stake-holders, and employees.

4 Empowerment and Respect

Sika believes in the competence and the entrepreneurial spirit of its employees.

5 Manage for Results

Sika aims for success and takes pride in continuously achieving outstanding results and out-performing its markets.

VALUES AND PRINCIPLES
CUSTOMER FIRST

- Listen to customers, understand their needs and provide them with solutions that give them a real advantage – keep customers' success in mind
- Provide and maintain highest quality standards
- Build long-lasting and mutually beneficial relationships
- Provide professional service

VALUES AND PRINCIPLES
COURAGE FOR INNOVATION

- Sustainability is an integral part of the innovation process and development of new products
- Innovation management with focus on the Sika Product Creation Process
- Close alignment with customer and market needs
- Actively challenge and accept being challenged
- Consider innovation in all business activities; including a diverse workforce to foster it

VALUES AND PRINCIPLES
SUSTAINABILITY & INTEGRITY

- Comply with Sika's Code of Conduct
- Align daily business with Sika strategy and related targets
- Act with respect and responsibility towards all stakeholders
- Operate with strong focus on safety, quality, environment, fair treatment,
  social involvement, responsible growth, and value creation
- Actively engage with the community

VALUES AND PRINCIPLES
EMPOWERMENT & RESPECT

- Decentralized, flat organization, decision power delegated very close to customers
- Believe in the competence and entrepreneurial spirit of employees
- Train and develop local people. Mainly local nationals running country organizations
- Foster trusting and respectful working relationships
- High priority on training and development as well as on promoting internal candidates

VALUES AND PRINCIPLES
MANAGE FOR RESULTS

- Aim for success, outstanding results, and outperformance
- Clear and well-anchored mid-term strategic targets, pursue vision with long-term view
- Functions and projects are clearly assigned, clear accountability
- Transparent performance management focused on well-defined KPIs
- Benchmarking/Best Demonstrated Practice

STRONG CORPORATE CULTURE
HIGH EMPLOYEE LOYALTY AND ENGAGEMENT

- Sika Senior Management roles are normally filled in-house or with managers joining from acquisitions
- The long-term employee prospects and the corporate culture are among the reasons behind Sika's low employee turnover
- Sika is proud that employees remain with the company for a long time and contribute their know-how and experience over a lengthy period

GLOBAL BUT LOCAL
THE SIKA STRATEGY AND ITS DECENTRALIZED IMPLEMENTATION

8		103		>800
TARGET MARKETS	**X**	**NATIONAL SUBSIDIARIES**	**=**	**STRATEGIC OPPORTUNITIES**
what		how		who/when

STRONG CORPORATE CULTURE
EMPLOYEE SURVEY 2026 CONFIRMED LOYALTY AND ENGAGEMENT

OUTSTANDING ENGAGEMENT RESULT

88

INDEX POINTS **OUT OF 100**

EXTREMELY HIGH PARTICIPATION RATE

88%

OF MORE THAN **27,000 EMPLOYEES**

- **Employee Engagement anchored in Strategy 2028**
- **Group-wide employee survey**, administered externally to ensure full anonymity and confidentiality
- Excellent participation rate confirms the positive trend: 78% (2019), 86% (2024), 88% (2026), **signalling trust and willingness** to get involved
- Outstanding **Engagement Score of 88** above target and increasing vs. 2024 results (+2)
- Sika continues to provide a workplace where employees feel **safe**, **supported**, and **valued**. **Leadership and team collaboration** are rated very positively
- Next employee survey will take place in 2028

STRONG CORPORATE CULTURE
EMPLOYEE SURVEY 2026 CORE TOPICS

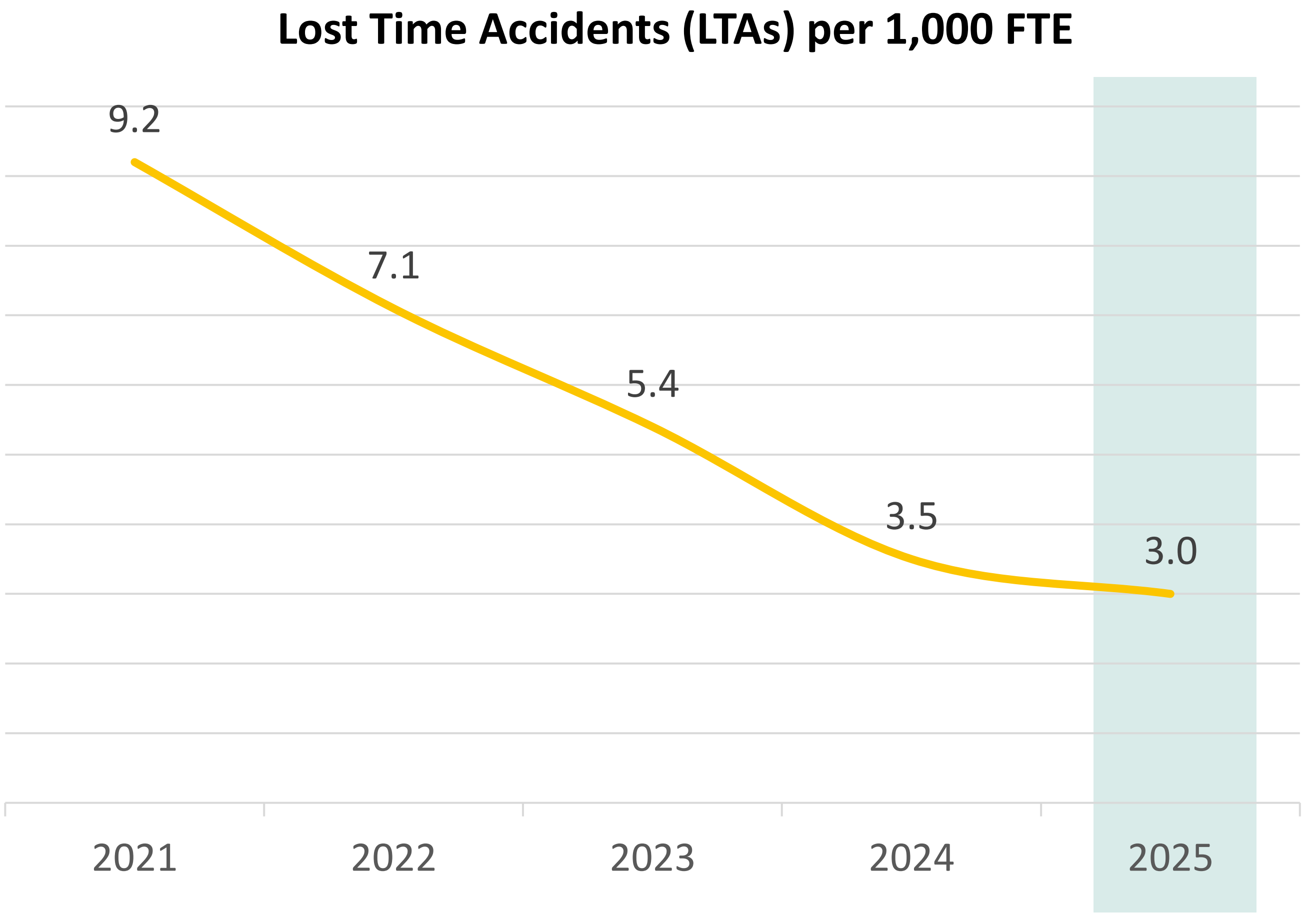
- The survey was available in **35 languages**
- Employees were asked to provide feedback on a set of **85 questions**, including two open-text comments
  - 87% feel working at Sika is meaningful
  - 79% strongly believe that Sika's strategy guarantees future corporate success
- An **external benchmark, covering ca. 100 companies** across all industries globally, was used to compare Sika's results to the market
- The external benchmark was exceeded in all dimensions

CORE TOPICS FOR EMPLOYEE ENGAGEMENT	
CLUSTERS	**TOPICS**
Work	Job, work processes, safety, working time and work-life balance, working conditions, and new ways of work
Relations	My immediate superior, top management, collaboration across teams, teamwork
Growth	Customer orientation, learning culture, change, sustainability, strategic alignment
Structure and Framework	Recognition and remuneration, career development opportunities, company-wide communication
Diversity and Integrity	Diversity and inclusion, culture of belonging, compliance

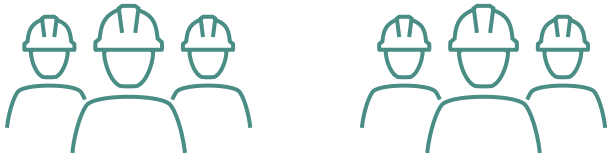
HEALTH AND SAFETY
SAFETY FIRST – PROTECTING OUR PEOPLE

OCCUPATIONAL SAFETY

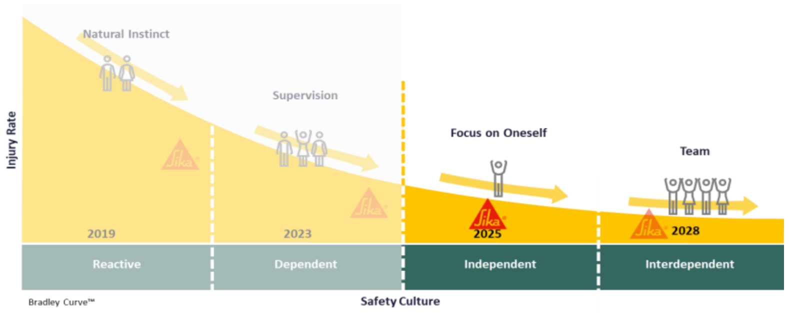
- Safety is a value embedded in every action, decision, and interaction
- The Sika Safety Program aims to improve leadership, commitment and employee participation
- 2nd Sika Global Safety Survey completed in June 2025
- In 2025, -14.1% of LTAs per 1,000 FTE vs. 2024



HEALTH AND SAFETY
GLOBAL SAFETY SURVEY 2025 – PROGRESS IN SAFETY CULTURE



28,029 employees participated
82% (+8% vs 2023)



Bradley Curve™ advancement

- Safety culture progressed from “Dependent” to “Independent”

Results:

- **High participation** showed strong employee engagement in safety culture development
- **Safety culture score improved** +10 points to 67 since 2023, with progress achieved **across all regions**
- Improvements driven by **safety processes, initiatives, and training participation**
- Increased employee **safety awareness and knowledge**
- **Leadership engagement and communication** remain key focus areas for improvement

Next Global Safety Survey:

- 2028, goal to reach “Interdependent” safety culture, where teams take full ownership for safety and believe zero harm is achievable

STRONG CORPORATE CULTURE
SIKA DAY

Sika Day 2021
Together, we are committed to leadership, diversity, and integrity.

Sika Day 2022
We promote a safety culture. Never compromising on safety to protect our people.

Sika Day 2023
Caring for each other beyond the expected.

Sika Day 2024
One team, many voices. Goind beyond together.

Sika Day 2025
Winning together!

Sika Day 2026
Our People. Our Safety. Our Success.






EMPLOYEE ENGAGEMENT
DIVERSITY ON ALL LEVELS

COMMITMENT OF SIKA LEADERS

- Build an inclusive and attractive environment
- Non-discriminatory practices in employment
- Equal opportunities in the recruitment process and in the professional development of employees
- Increase the percentage of women in leadership positions

24.8%
female employees

70
nationalities among Senior Managers

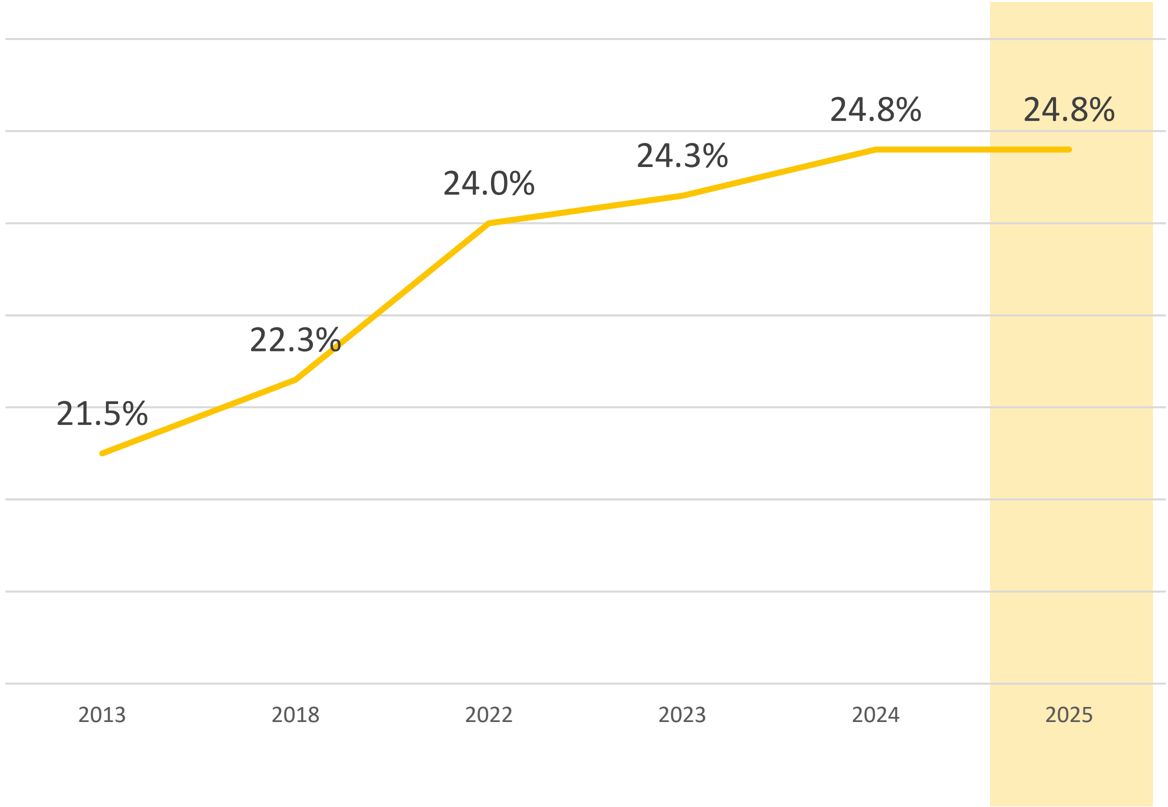
Balanced age structure
with 11.4% below 30 years old and 26.6% above 50 years old

25.0%
women in Group Management

EQUAL TREATMENT AND OPPORTUNITIES
DISTRIBUTION OF WOMEN IN SIKA

Representation of women in total work force: 24.8%

- Focus on initiatives to promote women in sales and operations as this is a common route to Senior Management
- Focus on increased share of female talents in Sika's internal talent pool as well as for leadership training nominations



Company Management (incl. Senior Managers and local Company Mgmt Teams)	25.0%
Middle Management	24.2%
Staff	24.9%

EQUAL TREATMENT AND OPPORTUNITIES
ATTRACT, ENGAGE, AND PROMOTE – EXAMPLES OF INITIATIVES

Overall responsibility and high priority for BoD and Group Management.
Global Diversity Steering Committee sets and oversees the **global D&I Strategy**, validates the action plan, targets and timeline. **Coordination leadership** establishes KPIs and monitor progress, fosters an inclusive workplace culture that respects and values diverse perspectives.

ATTRACT
- Employer branding that attracts female talents
- Cooperation with associations to attract more young women to STEM professions
- Traineeship programs targeting women specially or targeting a gender balance in all regions
- Participation in Women Contact Day career fair

ENGAGE
- Awareness campaigns to anchor diversity and inclusion (D&I) as a core principle in the organization
- Global and local networking events for women at Sika
- Training Sika leaders in building diverse teams
- Participation in local women's networks such as Women in Manufacturing
- Local Diversity workshops

PROMOTE
- Talent pool: strong focus on gender diversity in Sika's talent pool
- Training: more nominations of women for talent training programs
- Development: support female talents in their career advancement

SUSTAINABLY SIKA

BUSINESS MODEL AND ORGANIZATION

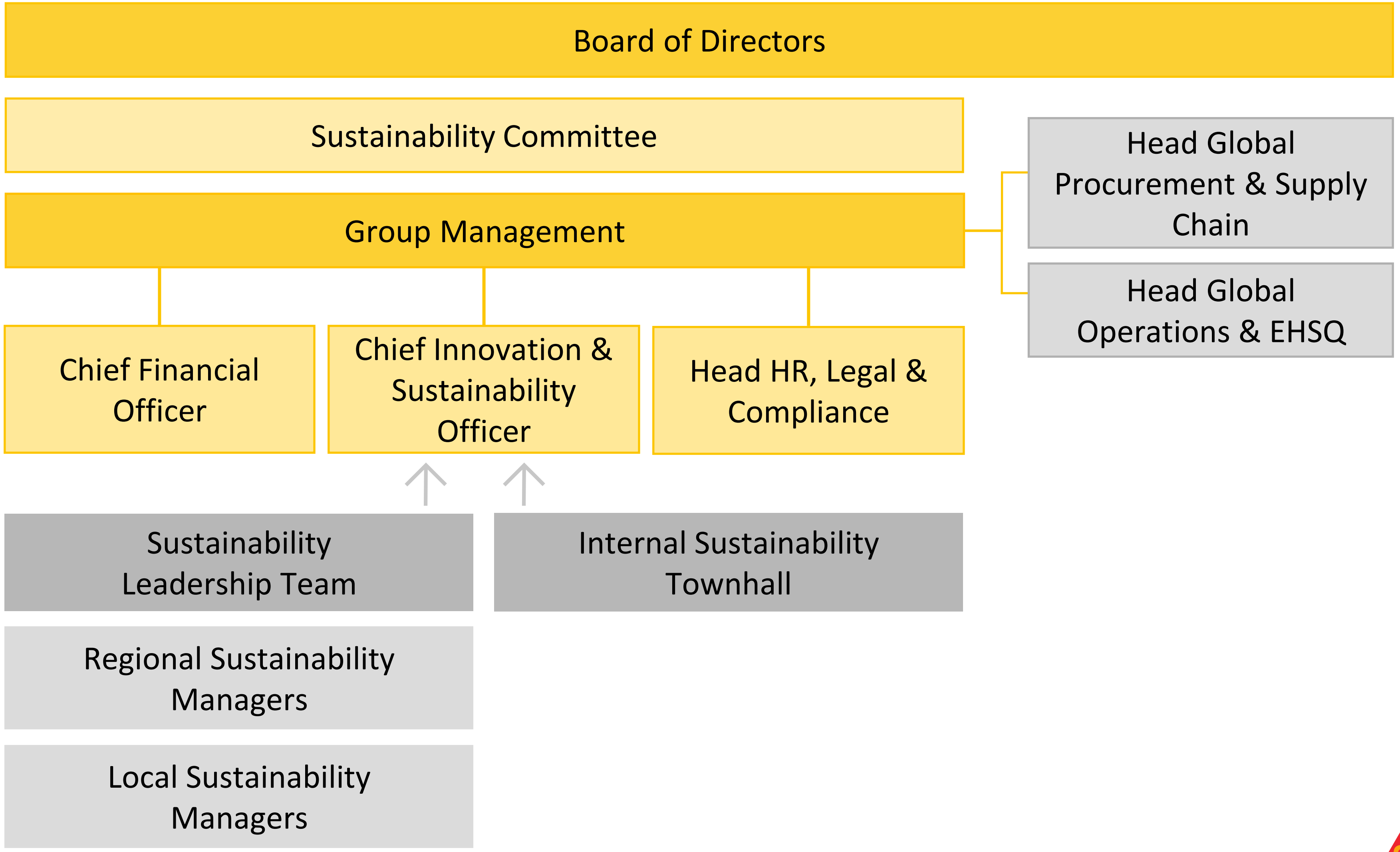
BUSINESS MODEL
SUSTAINABLE VALUE FOR ALL STAKEHOLDERS

- Sika is well-positioned in both emerging and mature markets thanks to its global network of subsidiaries in 103 countries, along with its first-class solutions that are tailored to customer needs.

- The company creates sustainable value for its stakeholders to whom the derived economic value is distributed.

ORGANIZATION
LEADERSHIP AND RESPONSIBILITIES

Over the past years, Sika has strengthened its sustainability organization, defining new roles and responsibilities at corporate and regional level as well as throughout the entire organization.



Source: Organization

ORGANIZATION
DOUBLE MATERIALITY ASSESSMENT (DMA)

In 2025, Sika completed its 1st DMA; results were approved by the Board of Directors.

Topic	Sub-topic	Upstream		Own operations		Downstream	
		Impact	Financial	Impact	Financial	Impact	Financial
E1 – Climate change	Climate change adaptation	Not applicable	Not material	Not applicable	Material	Material	Material
	Climate change mitigation	Material	Material	Material	Material	Material	Material
	Energy	Material	Not material	Material	Not material	Material	Not material
E2 – Pollution	Pollution of air	Not material	Not material	Not material	Not material	Not material	Not material
	Pollution of water	Not material	Not material	Not material	Not material	Not material	Not material
	Pollution of soil	Not material	Not material	Not material	Not material	Not material	Not material
	Substances of concern	Material	Material	Material	Material	Material	Material
	Substances of very high concern	Material	Material	Material	Material	Material	Material
	Microplastics	Not material	Not material	Not material	Not material	Not material	Not material
E3 – Water and marine resources	Water	Material	Not material	Material	Not material	Material	Not material
	Marine resources	Not material	Not material	Not applicable	Not applicable	Not material	Not material
E4 – Biodiversity and ecosystems	Assessed at topic level	Not material	Not material	Not material	Not material	Not material	Not material
E5 – Resource use and circular economy	Resource inflows	Material	Not material	Material	Not material	Not applicable	Not applicable
	Resource outflows	Not applicable	Not applicable	Not applicable	Not applicable	Material	Not material
	Waste	Material	Not material	Material	Not material	Material	Not material
S1 – Own workforce	Working conditions	Not applicable	Not applicable	Material	Material	Not applicable	Not applicable
	Equal treatment and opportunities	Not applicable	Not applicable	Material	Not material	Not applicable	Not applicable
	Other work-related rights	Not applicable	Not applicable	Not material	Not material	Not applicable	Not applicable
S2 – Workers in the value chain	Working conditions	Material	Not material	Not applicable	Not applicable	Material	Not material
	Equal treatment and opportunities	Material	Not material	Not applicable	Not applicable	Not applicable	Not applicable
	Other work-related rights	Material	Material	Not applicable	Not applicable	Not applicable	Not applicable
S3 – Affected communities	Assessed at topic level	Not material	Not material	Not material	Not material	Not material	Not material
S4 – Consumers and end-users	Assessed at topic level	Not applicable	Not applicable	Not applicable	Not applicable	Not material	Not material
G1 – Business conduct	Assessed at topic level	Material	Not material	Material	Material	Material	Not material

■ Material ☐ Not material ☐ Not applicable

PARTNERSHIPS

PARTNERSHIPS
OVERVIEW

Reporting standards and frameworks

Initiatives

Indices

Membership of associations

Ratings

Collaboration

Source: Partnerships and Collaboration

PARTNERSHIPS
ALIGNMENT WITH THE UN SDGS

Source: UN SDGs

PARTNERSHIPS
TOGETHER FOR SUSTAINABILITY (TFS)

TOGETHER FOR SUSTAINABILITY

WS 1: Governance & Partnerships
Coordination of TfS external partnerships

WS 2: TfS Assessments
Improve & develop Assessments; Manage exchange with EcoVadis

WS 3: TfS Audits
Improve & further develop TfS Audit; Manage exchange with Audit firms

WS 4:TfS Capability Building & Com.
Supplier development, internal and external communications; TfS Academy

WS 5: GHG Emissions
TfS approach to measure and reduce GHG emissions incl. data collection and sharing

Regional Team CN | **Regional Team SG** | **Regional Team JP** | **Regional Team IN** | **Regional Team LATAM** | **Regional Team US**

Sika selects and actively contributes to specific TfS Work Streams and Regional Teams based on identified strategic priorities

Sustainability is a combined effort across the value chain.
Therefore, we need to partner up and leverage expertise of the Group.

Source: Together for Sustainability

PARTNERSHIPS
TFS – SUPPORTING SIKA'S SCDD APPROACH

- **Sika Supply Chain Due Diligence (SCDD)** process is based on four key pillars: risk identification, risk assessment, supply chain improvement, and reporting.
- The **TfS framework** with its standardized tools – TfS Assessments and TfS Audits – enables member companies and their suppliers to assess, drive and improve sustainability performance of chemical supply chains through a shared infrastructure.

IDENTIFY
Supplier **Risk Profiles**
Country & Industry ESG Risk

ASSESS
Evaluate Supplier ESG Performance
TfS Assessments & Audits

REPORT
Monitor Due Diligence KPI's
Coverage & Related Improvements

IMPROVE
Develop Suppliers
Impact Supply Chain Improvements

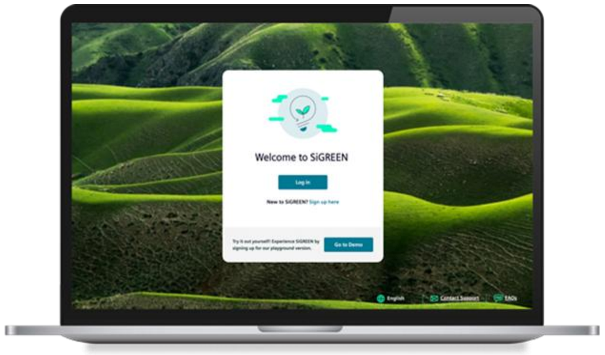
"An assessment or audit for one member company is an assessment or audit for all"

PARTNERSHIPS
TFS – SUPPORTING SIKA'S SCOPE 3 ACTIVITIES

TOGETHER FOR SUSTAINABILITY

The scope 3 Greenhouse Gas Emissions (GHG) activities are centered around four key areas:

1. **TfS Product Carbon Footprint (PCF) Guideline**: open-source PCF Guideline and data model for chemical industry in line with product accounting standards.
   - Improving Scope 3 Reporting: White Paper exploring challenges and solutions related to carbon accounting methodologies
2. **TfS PCF Exchange IT Solution**: a platform for TfS members that enables corporations and suppliers to share upstream product carbon footprints.
3. **Chem-X Project**: development of an open and collaborative digital data space to support the sustainable transformation of the chemical industry.
4. **Cooperation**: collaboration across ecosystem of initiatives working on the scope 3 challenge.



Source: TfS Product Carbon Footprint (PCF) Guideline

PARTNERSHIPS
TASKFORCE ON NATURE-RELATED FINANCIAL DISCLOSURES

- **Since September 2022**, Sika has joined the **TNFD Forum**, a global consultative group with over 1,800 members

TNFD Forum Member

- The TNFD framework follows four pillars: **Governance, Strategy, Risk Management, and Metrics & Targets**—aligned with the TCFD framework

- Sika uses TNFD tools to apply the **LEAP** (Locate, Evaluate, Assess, Prepare) approach:
  - **Operations:** initial assessment of nature-related risks at manufacturing sites using tools such as **ENCORE, SBTN Sectoral Materiality, WRI Aqueduct, and IBAT** to identify water-stressed or biodiversity-sensitive locations
  - **Upstream value chain (2025):** case study identifying key raw and value-added materials linked to biodiversity loss and ecosystem degradation using **ENCORE** and the **SBTN High Impact Commodity List**

OUTLOOK

Further embed the TNFD framework to strengthen the **identification and management of nature-related risks and opportunities** across operations and the upstream value chain

Focus: deepening analyses of impacts and dependencies in own operations, particularly **water-related risks at sensitive sites**, and on assessing biodiversity pressures linked to **upstream raw materials**, enabling targeted supplier engagement and prioritized mitigation actions

Source: Biodiversity

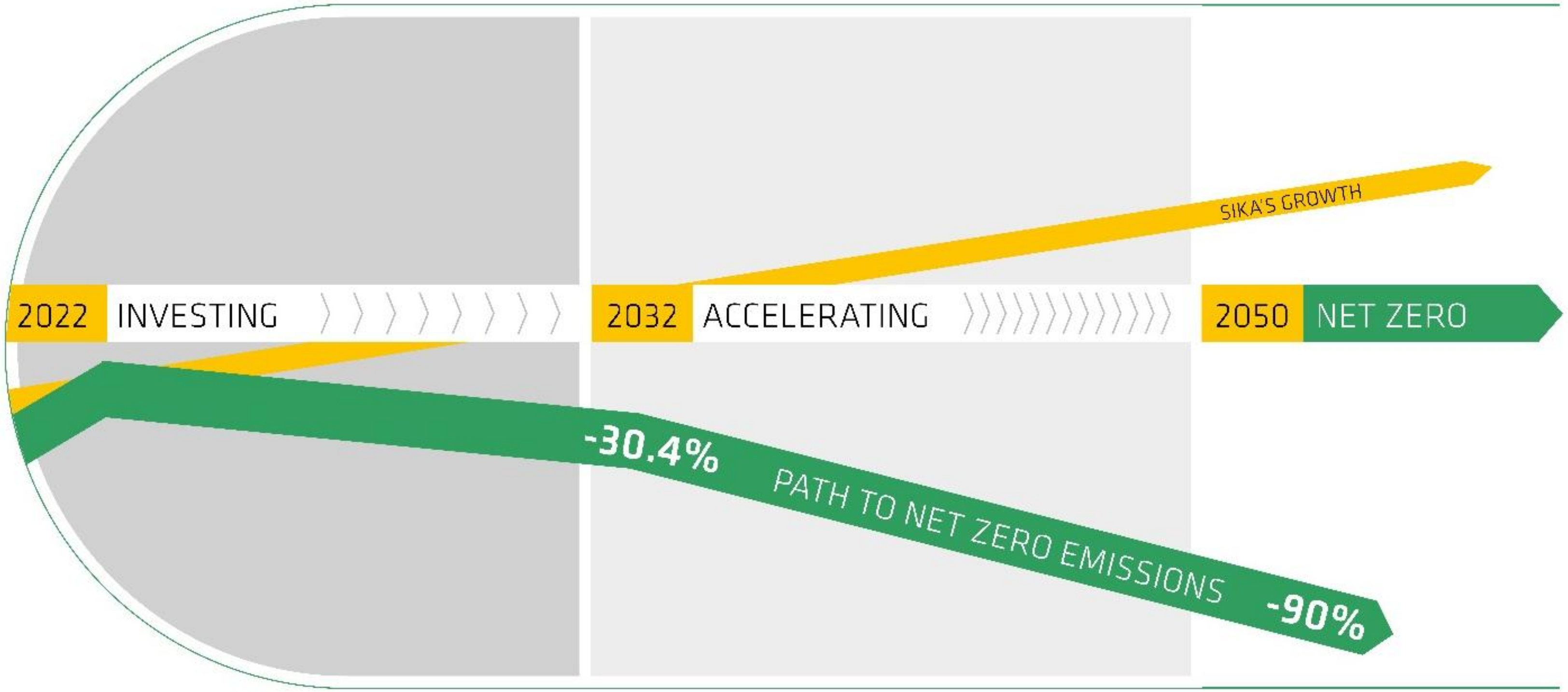
DECARBONIZATION

SIKA WAY TO NET ZERO
COMMITTED TO REACH NET ZERO NO LATER THAN 2050

- Sika aims to be a driver of the transformation of the construction and manufacturing industry towards net zero and is committed to the net zero target by 2050 based on Science Based Target initiative(SBTi)
- Sika's near and long-term science-based GHG reduction targets are SBTi approved
- Collaboration of all stakeholders is vital to reach this ambitious goal
- Sika’s growth strategy leads to increased reduction goals in absolute terms over time. In its net zero journey, Sika aims to achieve a win-win environment with committed stakeholders (up and downstream)

Source: Sika's Way to Net Zero

SIKA'S NET ZERO ROADMAP
DRIVING THE TRANSFORMATION



OUR KEY LEVERS

- Accelerated use of alternative low carbon supplies
- Education and capacity building to improve material efficiency and circularity
- Partnerships with key suppliers who support Sika's path to net zero
- Development of new technological solutions for construction and industry
- Continued focus on operational efficiencies

Source: Sika's Way to Net Zero

SIKA'S NET ZERO ROADMAP
VALIDATED SBTI TARGETS AND IDENTIFIED LEVERS

SBTi VALIDATED REDUCTION TARGETS

COMPANY/FINANCIAL INSTITUTION	TARGETS		
	NEAR TERM	LONG TERM	NET-ZERO
Sika AG Switzerland, Europe	1.5°C	1.5°C	2050

- Scope 1&2*
  - 50% by 2032
  - 90% by 2050
- Scope 3
  - 30% by 2032
  - 90% by 2050

** The target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks.*

IDENTIFIED LEVERS

SCOPE 1 AND 2

- Optimize energy efficiency
- Green energy sourcing
- Reduce energy from fossil fuels
- Reduce energy losses
- Production processes electrification

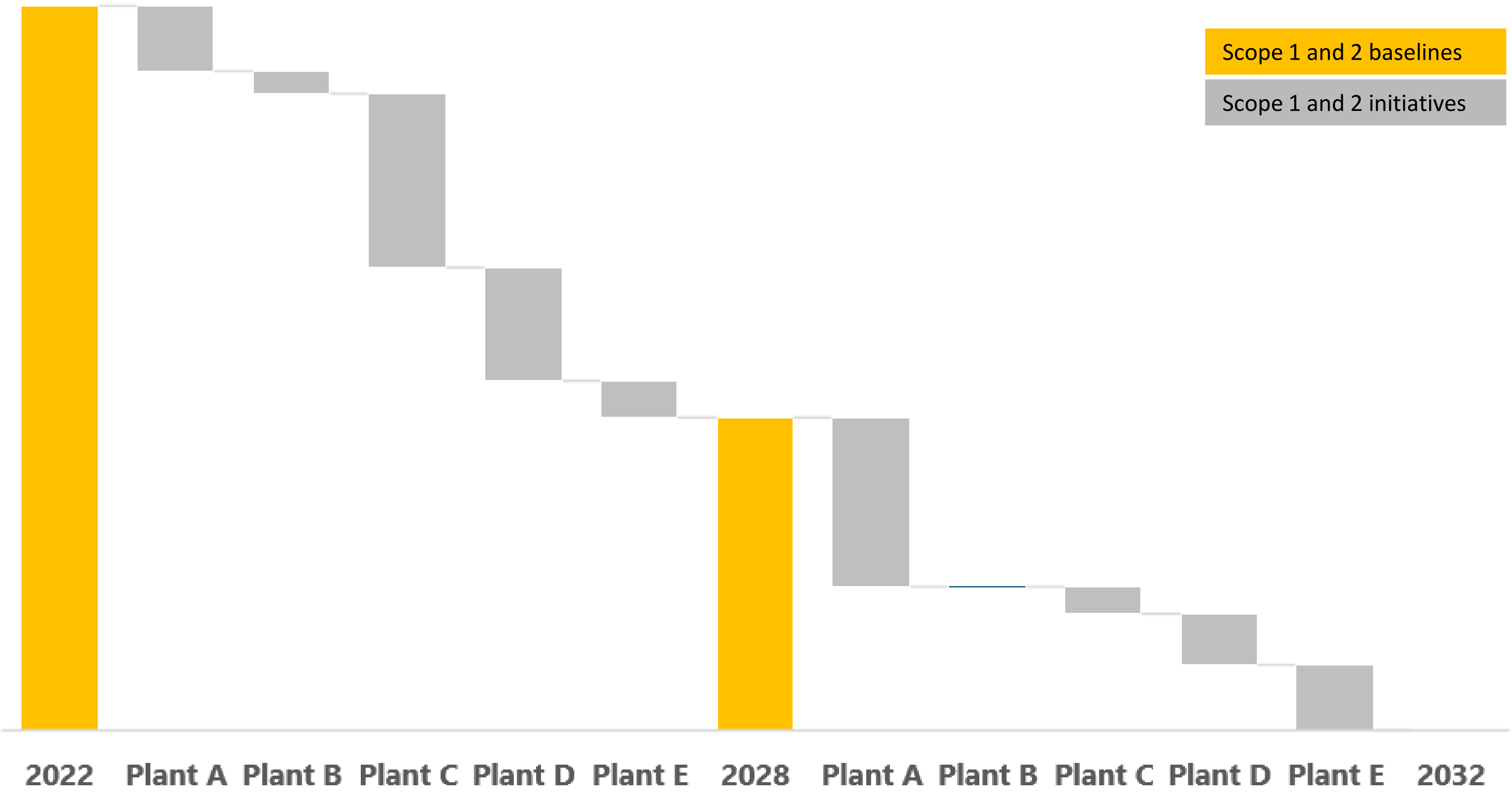
SCOPE 3

- Increase durability
- Alternative and efficient use of raw materials
- Replacement of cement
- Supplier engagement (sectoral decarbonization)
- Portfolio steering: less carbon intensive products
- Pre- and post-consumer recycling

OPERATIONAL EFFICIENCY FOR SCOPE 1 AND 2 REDUCTION
INDICATIVE ROADMAP FOR LARGE FACTORIES (CLUSTERS)

KEY ACTIONS

- Reduce energy losses
- Monitor cooling/heating
- Recover waste heat from processes
- Reduce fossil fuels
- Install PV panels



ENERGY OPTIMIZATION IN MICROFIBER EXTRUSION
ENERGY EFFICIENCY & GHG REDUCTION – SIKA PERU

- **Energy-efficient extrusion process** reducing energy consumption per kg of product
- **Detailed energy flow analysis** to identify and capture energy saving potentials
- **Optimized cooling systems (free-cooling integration)** reducing electricity demand for temperature control
- **Improved insulation & process efficiency** minimizing heat losses across production lines
- **Closed-loop recycling of production scrap (>90%)** reducing material waste and reprocessing needs on-site




Source: Energy Optimization in Macrofiber Extrusion

SUPPLIER ENGAGEMENT FOR SCOPE 3 REDUCTION
COLLABORATION WITH SUPPLIERS AND PARTNERS

TOGETHER FOR SUSTAINABILITY

- The **Scope 3 GHG Emissions Program** with **TfS* partners** is a chemical industry wide approach to **monitor, manage, and reduce emissions**
- A key initiative of TfS was to develop a dedicated tool **"PCF** Exchange Solution"** to collect PCF data and drive transparency
- Sika is also **engaging our suppliers to assess initiatives taken to reduce their scope 1 and 2** and build alliances for our scope 3 reduction
- Sika works with suppliers on **low carbon raw materials and recycling opportunities**

*TfS: Together for Sustainability
**PCF: Product Carbon Footprint

SIKA SOLUTIONS DRIVING SCOPE 3 REDUCTION & CUSTOMERS' SUSTAINABILITY JOURNEY

SIKA DRIVING DECARBONIZATION
SOLUTIONS FOR A SUSTAINABLE FUTURE

Durability and prolonged lifespan

By **increasing the lifespan of buildings**, Sika solutions contribute to carbon footprint reduction: increasing the lifespan of a building by **20 years reduces the cumulative CO_2 footprint by 30%**

Clinker reduction and new raw materials

Sika solutions enable high clinker reduction in cement and concrete, ensuring **high performance** and **less environmental impact** even when using more challenging Supplementary Cementitious Materials (SCMs) or alternative raw materials

Circular economy and building envelope

Sika's wide range of durable and long-lasting roofing solutions contribute to **efficient use of resources, reduction of energy consumption** and **greening of cities.** Solutions for **energy-efficient facades** and **waterproof basements**

Water management

Sika provides reliable solutions **meeting the highest requirements** with its unique waterproofing product portfolio, contributing to **efficient, long-lasting infrastructure**, be it for wastewater and drinking water facilities, tunnels, bridges, basements, or balconies

DURABILITY AND PROLONGED LIFESPAN

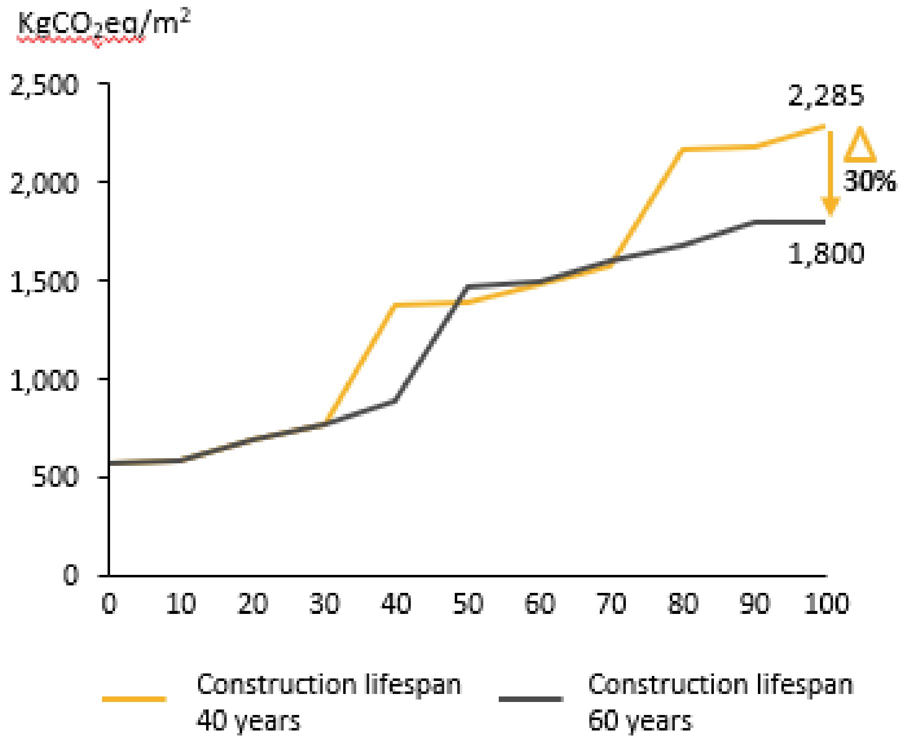
DURABILITY AND ITS IMPACT ON EMISSIONS
CO2 REDUCTION BY PROLONGING LIFESPAN

- By prolonging the lifespan of a residential/commercial building by 20 years, **the cumulative $kgCO_2eq/m^2$ decreases by 30%**
- Lower replacement rate **minimizes waste** and **resource consumption**
- Prolonged lifespans result in **lower costs for building owners**
- **Building permits** are more easily obtained due to **reduced disturbances** (e.g., noise, dust, etc.)

30%
less CO_2eq with 20 years longer lifespan of buildings

>65%
of mature market buildings are older than 30 years

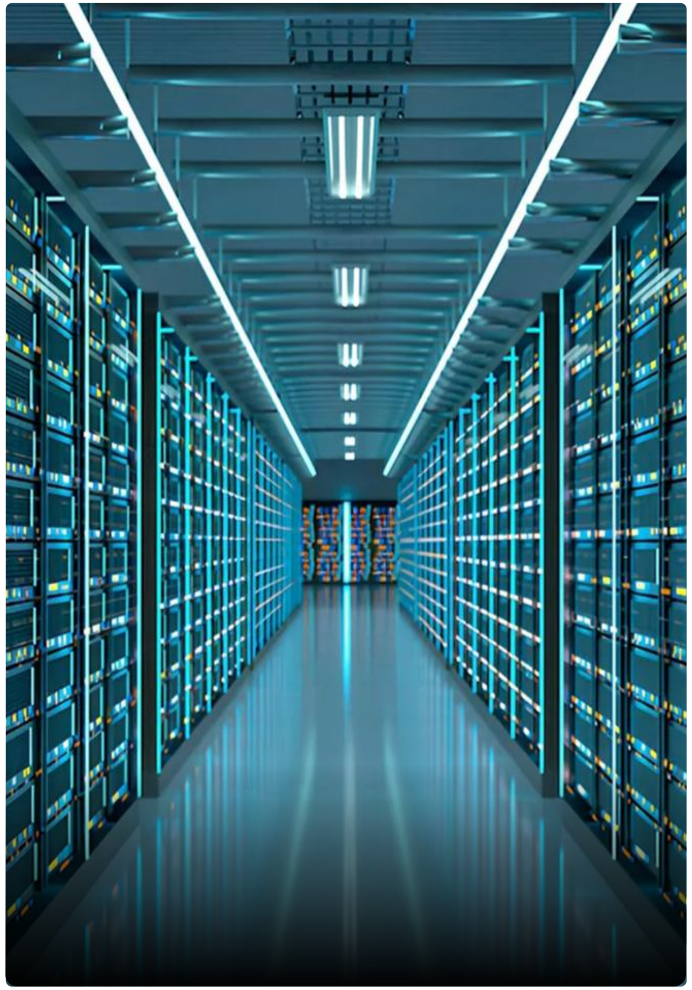
CUMULATIVE $kgCO_2eq/m^2$ PER LIFESPAN SCENARIO



Source: WBCSD ; Sika modelling

DURABILITY AND ITS IMPACT ON EMISSIONS

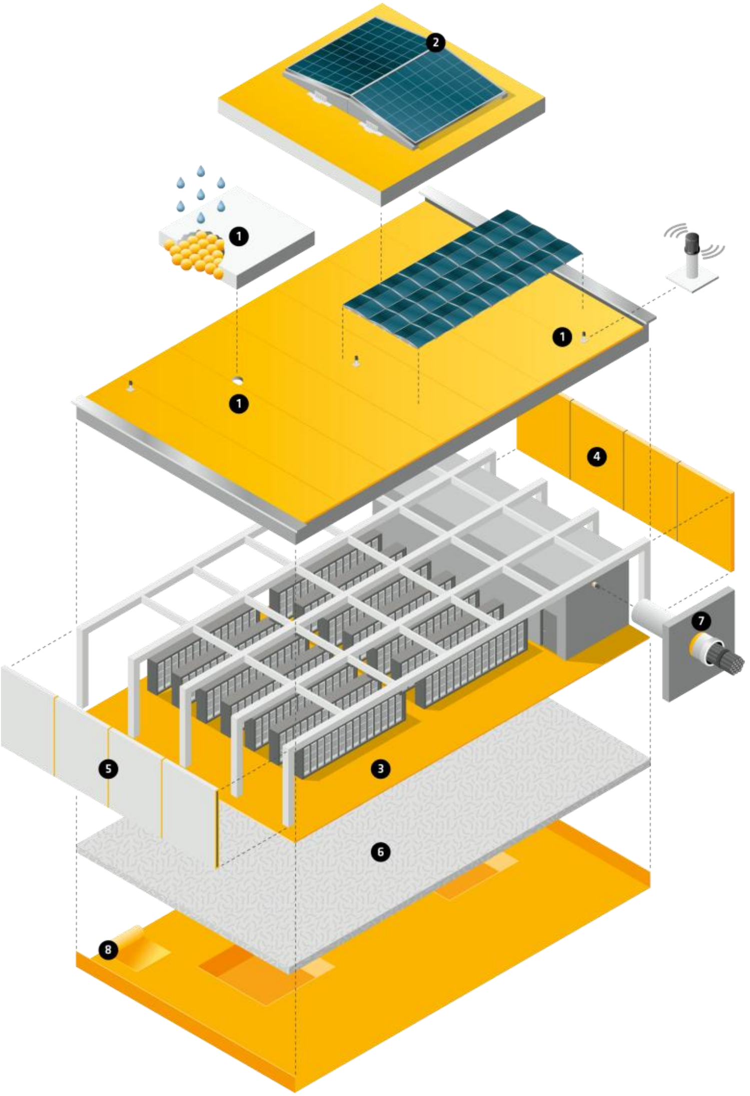
SIKA'S BROAD PORTFOLIO ENHANCES DATA CENTERS' DURABILITY



↘

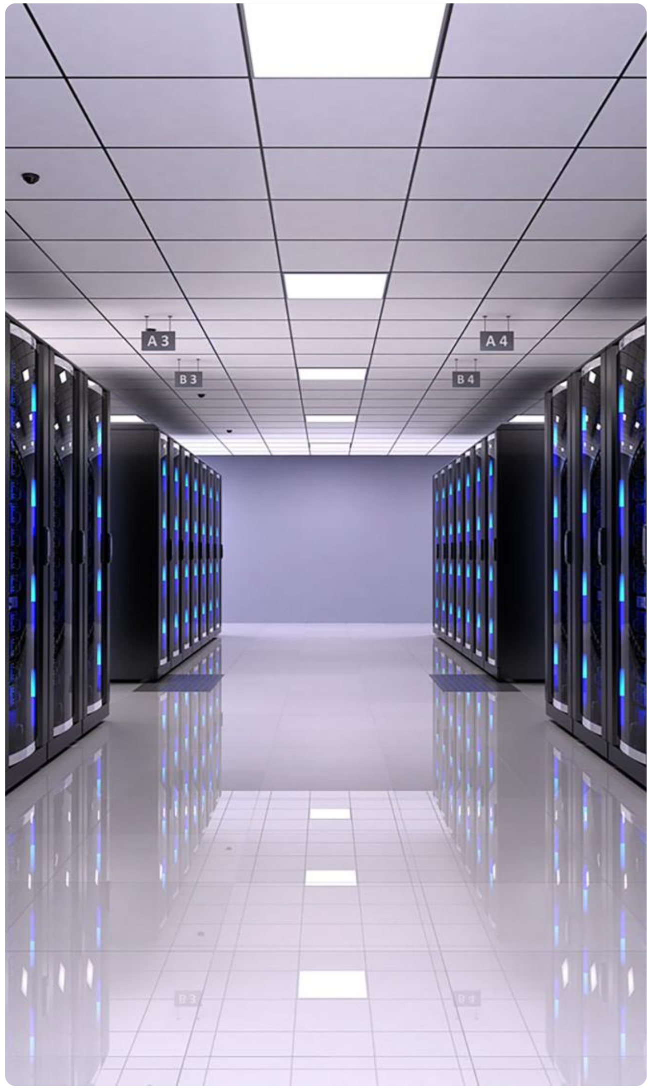
Sika has been working with leading data center developers for more than 20 years, contributing to over 4,000 data centers

Sika solutions support more sustainable and reliable data centers by **protecting critical infrastructure**, ensuring **operational continuity**, and **reducing maintenance and lifecycle impacts**



1. Roofing
2. Solar roof solutions
3. Flooring
4. Solutions for precast concrete
5. Joint sealing
6. Concrete admixtures and fibers
7. Passive fire protection
8. Waterproofing

DURABILITY AND ITS IMPACT ON EMISSIONS
SIKA INNOVATIONS REDUCING TIME, COSTS, AND EMISSIONS



Solar-reflective membranes for cool roofs

- Up to 20% lower energy demand
- Lower roof and indoor temperatures
- Extend roof lifespan with lower thermal stress
- Best practice for reducing CO_2 emissions*

Sika fibers for reinforced concrete

- Eliminating steel mesh in floor slabs
- Improving durability and toughness while saving labor, time, and costs
- Best practice for reducing CO_2 emissions*

*Based on the WBCSD Avoided Emissions Framework: Avoided Emissions | WBCSD

MAKING INFRASTRUCTURE DURABLE AND SUSTAINABLE
VALUE-ENHANCING SOLUTIONS FOR MAJOR PROJECTS

Sika contributes to major infrastructure projects worldwide by delivering **advanced solutions that enhance durability, sustainability, and performance**, supported by **deep expertise** and **comprehensive technical services** across complex environments.

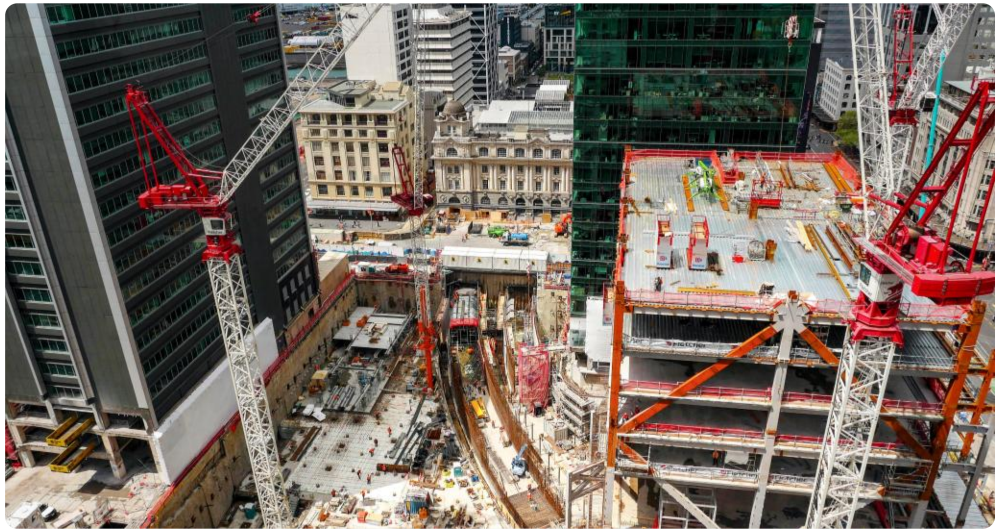
Marienhof S-Bahn Station and Line, Munich, Germany

City Rail Link, Auckland, New Zealand

Ishikari Bay, Japan

Hibikinada, Japan

UNDERGROUND INFRASTRUCTURES
IMPROVING QUALITY OF LIFE IN MUNICH AND AUCKLAND



CHALLENGES
- >100 years lifespan → high durability requirements
- >40 meters deep → extreme ground and water pressure

SIKA SOLUTIONS
- Admixtures, fibers, and waterproofing systems deliver:
  - **Durable** tunnel **infrastructure**
  - **Reliable protection** against water ingress
  - **Lower maintenance** and **lifecycle costs**

BENEFITS
- Increasing capacity for public transportation
- Easing road congestion
- Shortening commuting times

OFFSHORE WIND FARMS
ENABLING THE EXPANSION OF RENEWABLE ENERGY IN JAPAN

CHALLENGES
- Construction restricted to a short summer season
- Designed to withstand earthquakes, typhoons, and a harsh marine environment

SIKA SOLUTIONS
- Advanced offshore grouting technologies significantly **increase performance and reduce construction time**
- **Technical training and support** in preparation phase and on site

BENEFITS
- **Stable power supply to >250,000** households
- **Preventing** > **470,000 tons of CO_2 emissions** each year

Source: Nikkei BP, Kyushu Electric Power

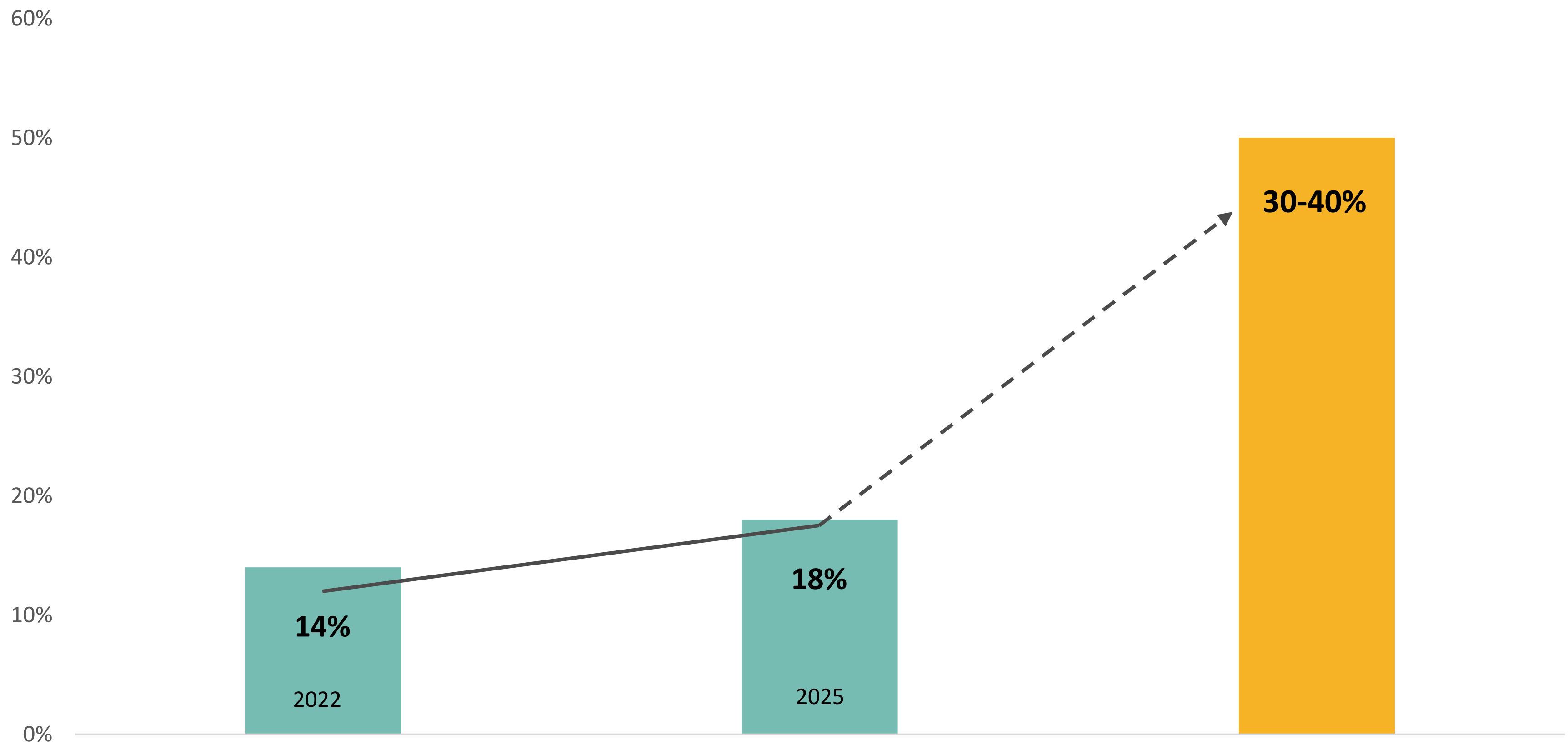
CLINKER REDUCTION AND NEW RAW MATERIALS

USE OF ALTERNATIVE RAW MATERIALS
CLINKER REDUCTION: SIKA FORMULATION COMPETENCE IS KEY

- With Sika chemistry know-how and expertise, new type of SCMs* can be introduced in formulations **replacing part of the cement in all mortar categories**

- 18% substitution rate by end of 2025 on global level

- Medium-term ambition of 30–40% clinker replacement



*SCMs: Supplementary Cementitious Materials

USE OF ALTERNATIVE RAW MATERIALS
BIO-BASED MATERIAL IN EPOXY PRODUCTS




Bio-based polymers

Sikashield®-501 Primer pro

- Bio-polymer in combination with bio-based resin
- High standard of blush resistance
- 60% lower-emission packaging thanks to recycled steel
- 10% carbon footprint reduced by substituting the standard fossil-fuel based raw materials

Bio-based resin

Sikafloor® product range

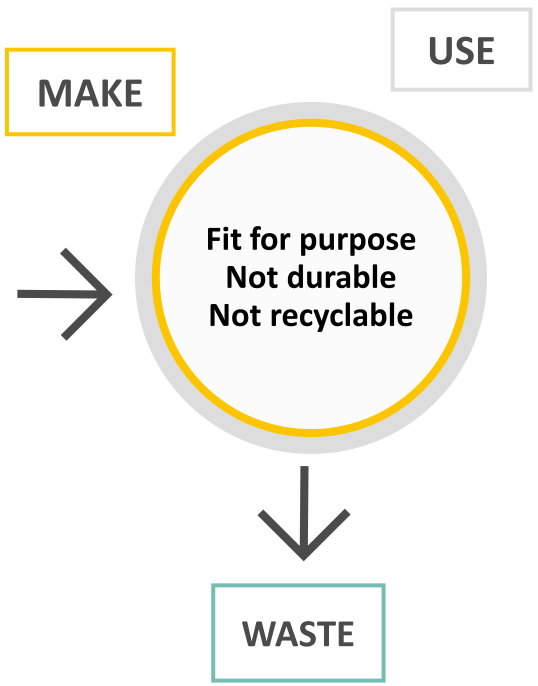
- Partnership with a supplier to find alternatives to fossil fuel-based resins
  - Waste products: bio-based oils and fats
  - Proportion of bio-based carbon atoms certified by a third-party*
- Scope 3 emissions Cat. 1 and 12
  - Up to 20% carbon footprint reduction

* DIN EN 16640 Carbon-14 radiocarbon method

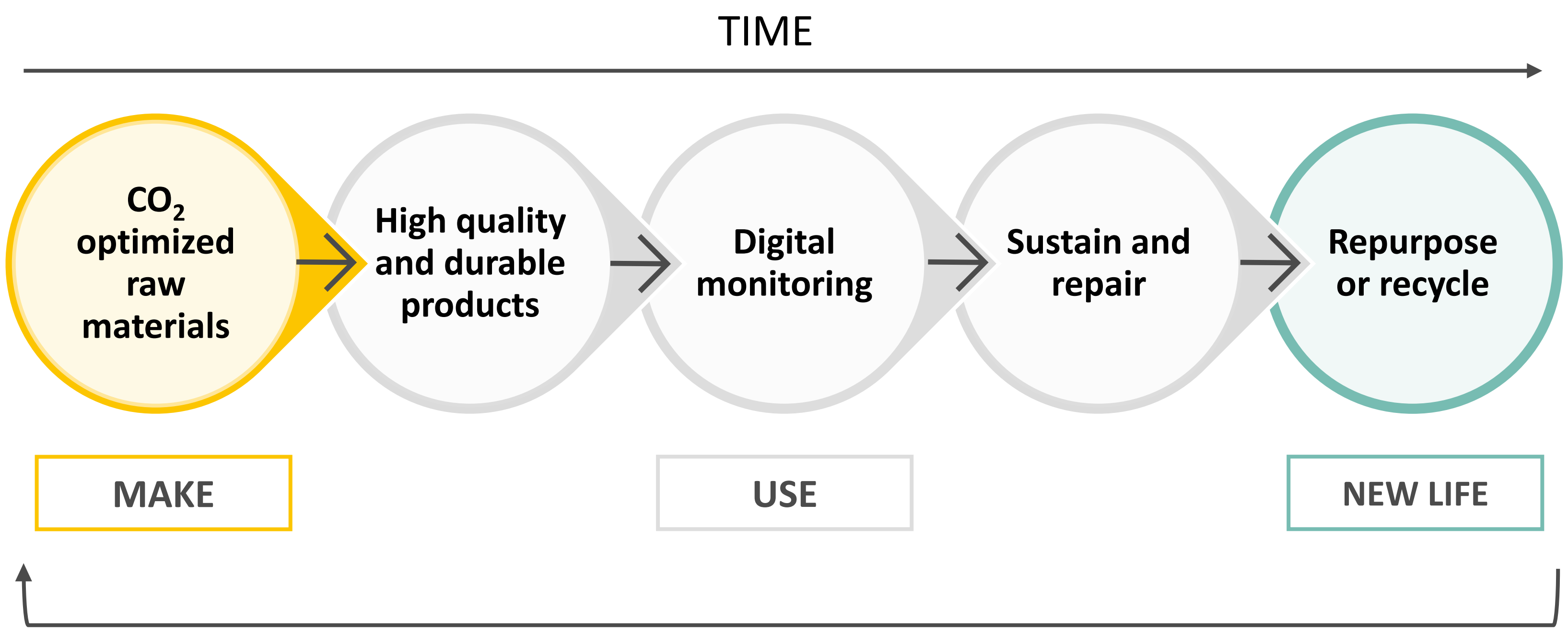
CIRCULAR ECONOMY AND BUILDING ENVELOPE

IMPROVING MATERIAL EFFICIENCY AND CIRCULARITY
FROM A LINEAR TO A CIRCULAR CONSTRUCTION SECTOR

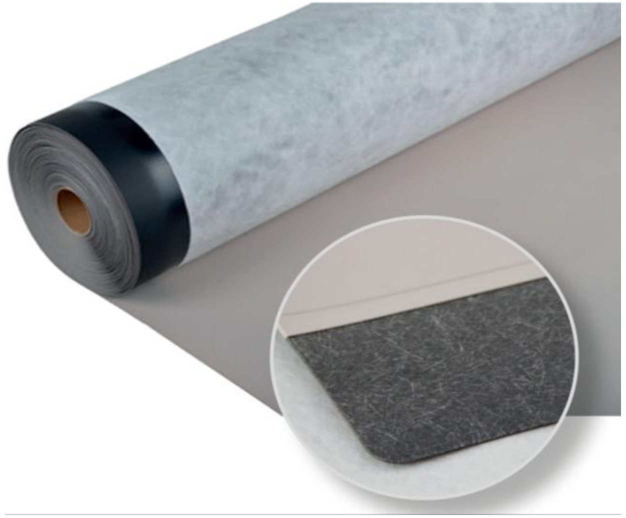
Linear construction



Circular construction



INNOVATIVE SOLUTIONS FOR ROOFING
POST- AND PRE-CONSUMER RECYCLING



- From linear **“make – use – waste” to circular economy**
- Sika runs recycling programs since more than a decade:
  - **500 tons of single-ply roofs recycled** by Sika USA in 2025
  - **80 tons of single-ply roofs** taken back in EMEA in 2025
- **Recycled material reused in the production of new membranes**
- **Benefits for building owners**: no compromise on quality and durability, certifications that the roofing membranes contain recycled material

INNOVATIVE SOLUTIONS FOR ROOFING
DECISIVE VALUE ADDED WITH SIKA SARNAFIL® AT

ROOFING INNOVATION: SIKA SARNAFIL® AT

- **Sarnafil® AT** is a hot air weldable roof membrane formulated for direct exposure and usable in all global climatic conditions
- Highly flexible, combining durability, sustainability and ease of installation
- First and only **C2C Certified®** thermoplastic membrane on the market
- **Specification in Green Building projects** e.g., to reach LEED certification

SIKA'S BUILDING ENVELOPE SOLUTIONS FROM ROOF TO FLOOR

FAST AND CLEAN INSTALLATION
- No fasteners or adhesives needed—reducing time, complexity, and disruption

SUPERIOR IMPACT RESISTANCE
- Withstands hail up to 44 m/s—20% better than standard membranes, protecting against severe storms

SELF HEALING PROTECTION
- Patented technology seals small punctures automatically, reducing damage risk during installation and maintenance on the rooftop equipment work

LEAK PREVENTION
- Self-healing technology stops lateral water movement

INNOVATIVE SOLUTIONS FOR ROOFING
SUSTAINABLE, ENERGY-SAVING, AND DURABLE

Sika supplies highly durable, root resistant membranes for

Green Roofs

- Reduce urban heat island effect and improve air quality
- Insulating qualities lead to energy savings
- Noise pollution reduction
- Support biodiversity

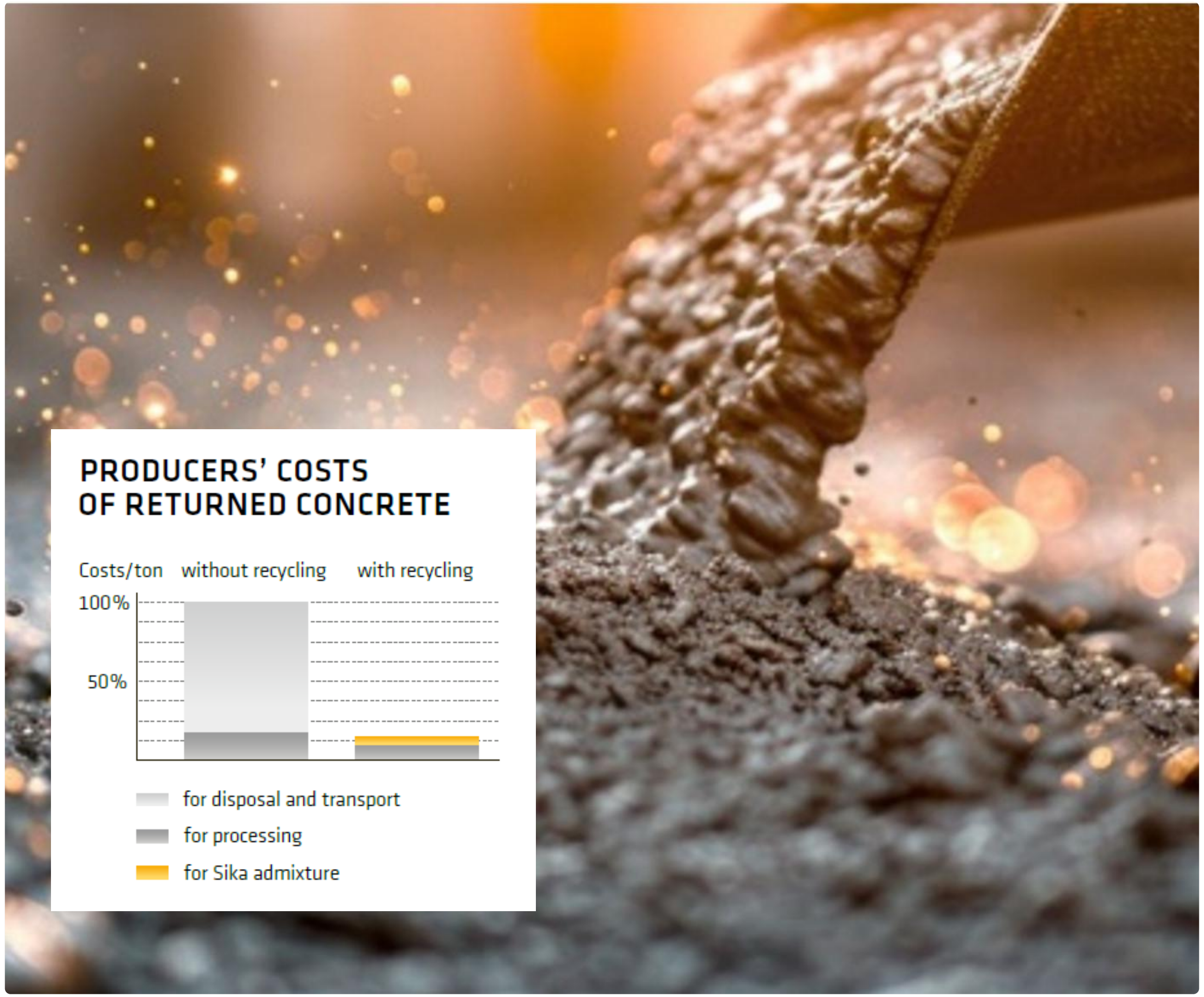
Durable, reliable and **high-quality** products combined with know-how and expertise important to install long-lasting roofing solution

Odorless, low-emission liquid applied membranes

Sika solar-reflective membranes for **Cool Roofs** reduce energy consumption by up to **20%**

Recycling process contributes to circular economy in construction

HIGH OPPORTUNITY IN RETURNED CONCRETE
TURNING WASTE INTO A VALUABLE CONSTRUCTION MATERIAL



CHALLENGES

- **Globally, 4% = 500 million m^3 of fresh concrete is returned** and discarded per annum

SOLUTIONS

- **Innovative Sika admixtures simplify recycling** and make waste concrete reusable
- Soluble bags are added to the fresh concrete in the truck mixer

WATER MANAGEMENT

GLOBAL WATER FACILITIES IN HUMAN ENVIRONMENTS
CURRENT SITUATION, CHALLENGES, AND POTENTIAL

Up to **40% of water supply infrastructure** is nearing the **end of their lifespan**

60,000 wastewater treatment plants globally, out of which 25,000 in Europe

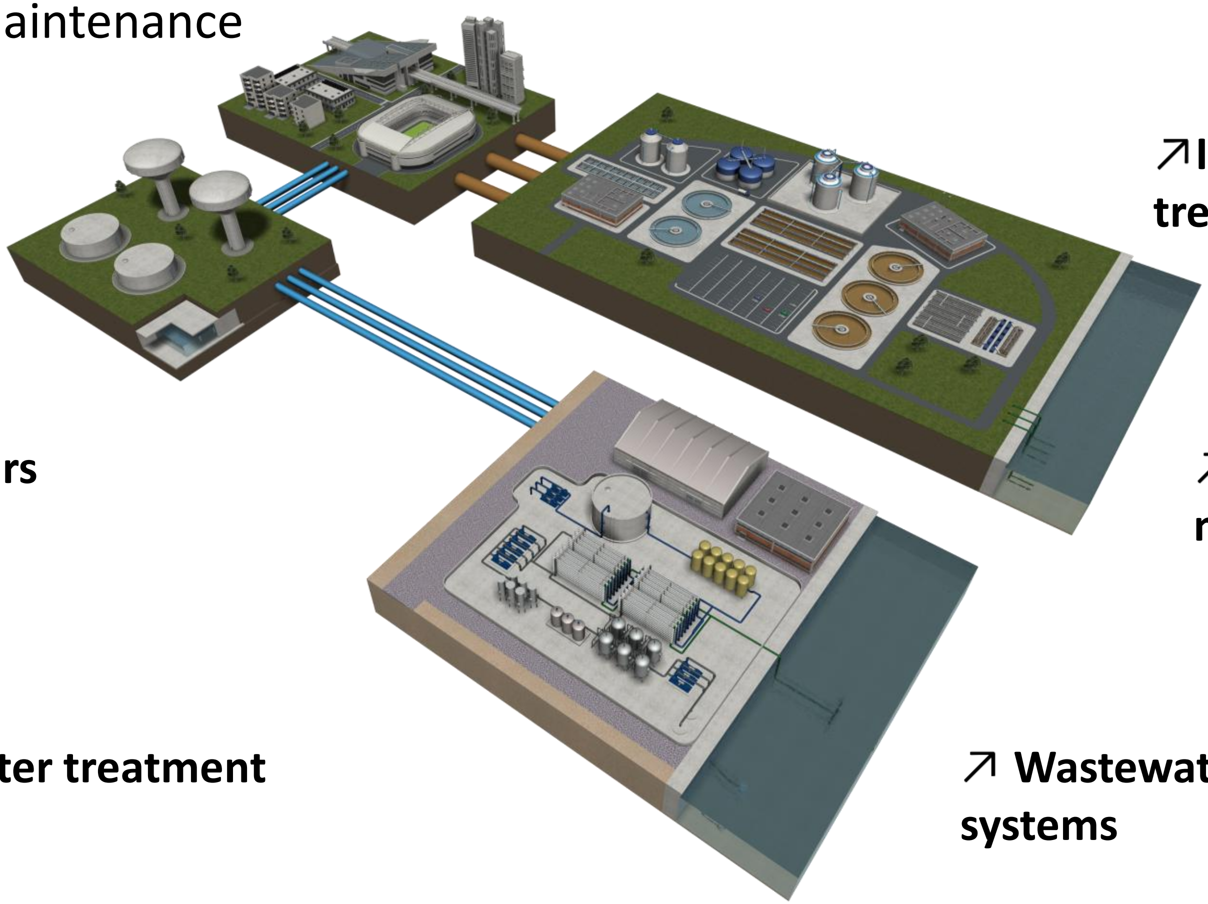
2 billion people still do not have access to safe water

50% of all wastewater is still **untreated globally**, **>90% in low-income countries**

Source: WHO/UNICEF Joint Monitoring Programme (JMP) for Water Supply, Sanitation and Hygiene

SIKA DRIVING WATER MANAGEMENT
CLEAN WATER FOR MILLIONS OF PEOPLE

Sika solutions prevent leaks, protect water quality and extend life-span of infrastructures – for new construction and maintenance



↗ **Drinking water plants and Distribution systems**

↗ **Dams and Reservoirs**

↗ **Wastewater treatment plants**

↗ **Industrial wastewater treatment facilities**

↗ **Stormwater management systems**

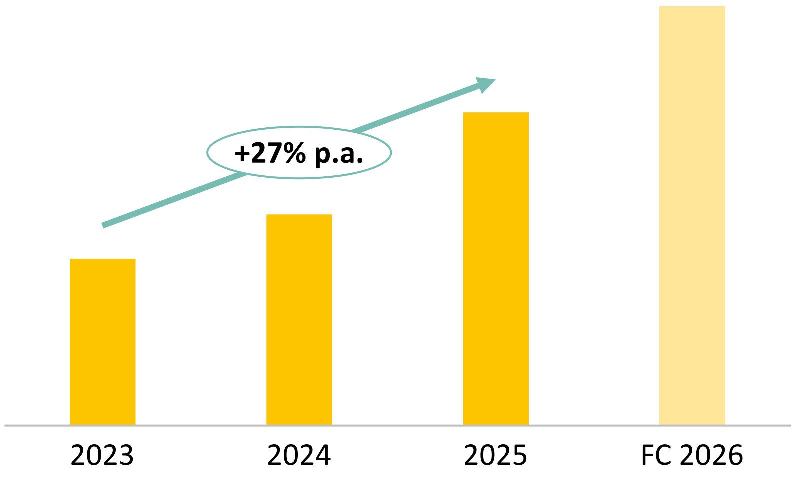
↗ **Wastewater collection systems**

SIKAPROOF A+ WATERPROOFING MEMBRANE SYSTEM
PATENTED INNOVATION GROWING >25% ANNUALLY

SikaProof® A+: The only patented, fully-bonded **pre- and post-applied** waterproofing membrane system. For basement and concrete protection.

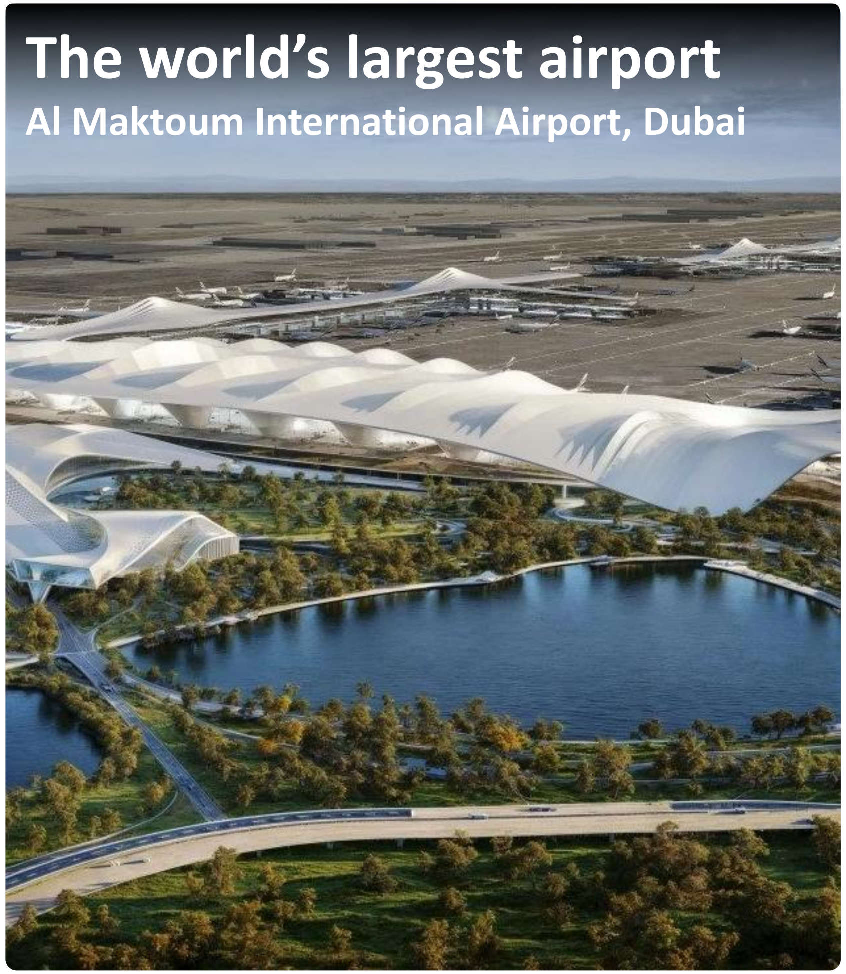
- Applicable for new construction and existing buildings
- Lower lifetime costs for building owners drives specification pull
- Fast and easy application, preferred by contractors

SikaProof® A+ strong growth trajectory



+27%

sales CAGR (‘23-’25)



Waterproofed by Sika

IMPROVING WATER QUALITY IN MEGA CITIES
LONDON THAMES TIDEWAY SEWER SYSTEM

Before: 40 million tons of untreated sewage spills entered the river every year

After: -95% reduction of sewage pollution into the Thames

Project description

- Thames Tideway is currently the **largest water infrastructure project in Europe**
- At present, London relies on a **150-year-old sewer system** built for a population less than half its current size
- **CHF 5.6 billion** investment
- **25 km long, 67 m deep**
- **1.6 million m^3 of sewage** can be handled by the tunnel per year
- **120 years of projected lifespan**

Sika solutions

- Concrete admixtures
- Waterproofing systems

MANAGING EXTREME WEATHER EVENTS
DUBAI DEEP TUNNEL STORM WATER SYSTEM

Project description

- The Dubai Deep Tunnel Storm Water System is a prestigious projects which aims to **collect and convey groundwater and stormwater** runoff of the Dubai World Central area (~150 km^2) and adjacent communities (~250 km^2)
- **CHF 325 million investment**
- **10 km long, 11 m diameter tunnel,** at between **30 to 45 m below ground**
- **4 deep shafts, 20 m diameter, 45 m deep** to connect collection chambers with the tunnel

Sika solutions

- Curing compounds
- Protective coating

REFURBISHMENT OF EARTHQUAKE DAMAGED FACILITY
TEXAS SUNSET WATER RESERVOIR

Project description

- The Sunset Heights Pump Station and Reservoir is a **vital infrastructure facility distributing drinking water to the city**
- In 2020, an earthquake damaged the **100-year-old drinking water reservoir**
- **Two 15-million-liter concrete water tanks** and a **pumping station** were saved using structural strengthening, **extending service life >50 years**
- **7,500 m^3 construction waste savings**
- **2,200 tons CO_2 emissions saved** through the renovation

Sika solutions

- Tanks repair and structural strengthening
- Sealing of cracks
- Joint replacement

PRODUCT SUSTAINABILITY

PRODUCT SUSTAINABILITY
STRATEGY TO SCALE

COMPETENCE

Corporate Competence Center
Corporate sustainability team with focus on development of guidance, framework, and tools for the global Sika organization

NETWORK

Decentralized Specialist Network
Product sustainability expertise across Sika with trained specialists, equipped to support sales teams in providing accurate product sustainability information to our customers worldwide

AUTOMATION

Automation Pathways
Sika® Carbon Compass for automated PCF calculation launched globally in 2025. EPD automation, building on PCF data foundation and learnings, to be rolled out globally in 2026

LEVERAGING COMPETENCE ACROSS THE ORGANIZATION
DIGITAL LAB NUAGE – DEVELOPMENT CATALYST

Time-to-market reduction

>50%

- Nuage optimizes testing through advanced variable analysis
- Existing database of over 100,000 data points greatly reduces required tests
- Machine learning simulations further minimize need for physical testing

Machine learning allows reduction of experiments by 75%

- Transformation from analog, formulation-oriented way of working to digital process along entire development journey
- Daily expansion of our database with new data points to enrich knowledge

PRODUCT SUSTAINABILITY
STRATEGY 2028 AND SPM METHODOLOGY

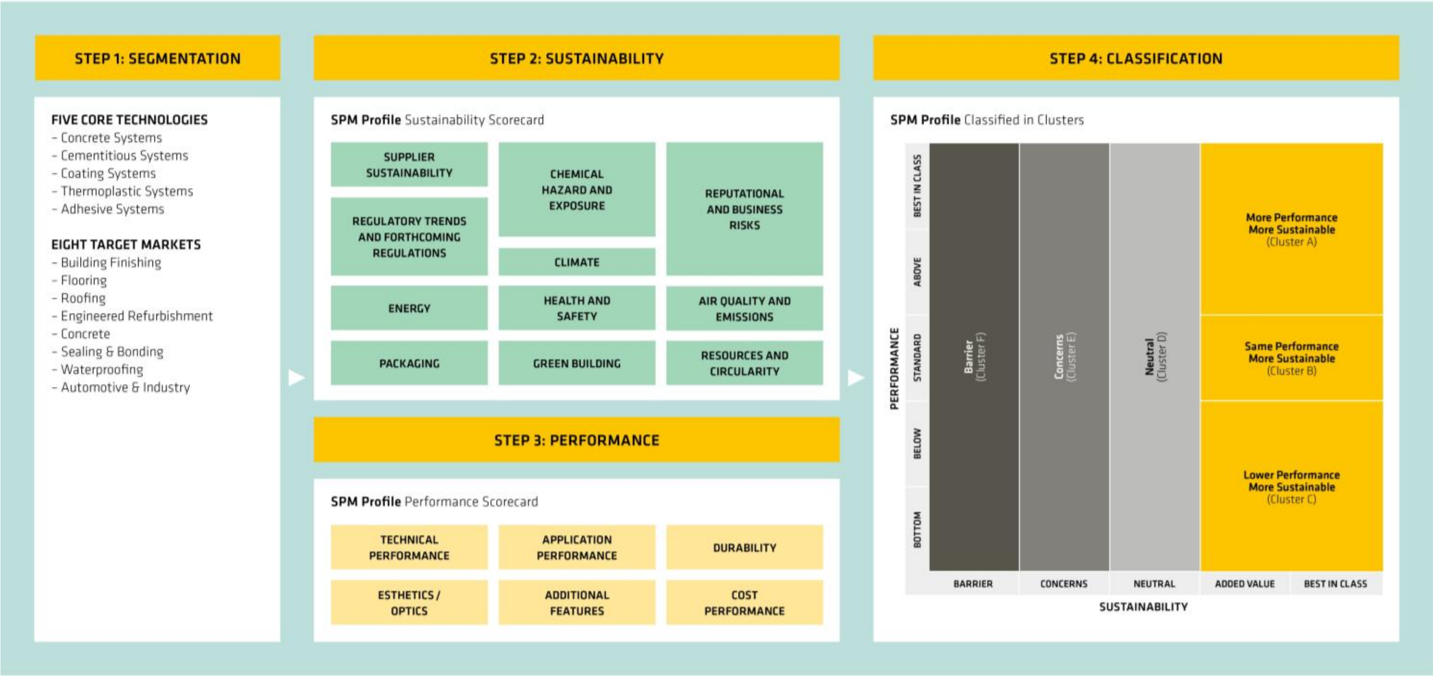
- Sustainability Portfolio Management (SPM) is the framework used to classify products as sustainable solutions, and market them under the ***Sustainably Sika*** communication framework
- In the Strategy 2028, Sika defined a new target "all new product developments with a positive SPM validation"
- The SPM Methodology Paper provides information on how the company aims to be fact-based, transparent, and reliable in evaluating, classifying, marketing, and reporting on the performance and sustainability profiles of its products
  - It is based on the **WBCSD Portfolio Sustainability Assessment (PSA) framework**
  - It was nominated by the EU commission as **an initiative that support the transition pathway for the chemical industry** under the topic "Safety and Sustainability"*

European Commission

*Initiatives - European Commission (europa.eu)
Source: Sustainability Portfolio Management (SPM) Methodology

SPM METHODOLOGY
PRODUCT EVALUATION AND CLASSIFICATION

- **The SPM Methodology follows a four-step approach**: segmentation, sustainability evaluation, performance evaluation, and classification

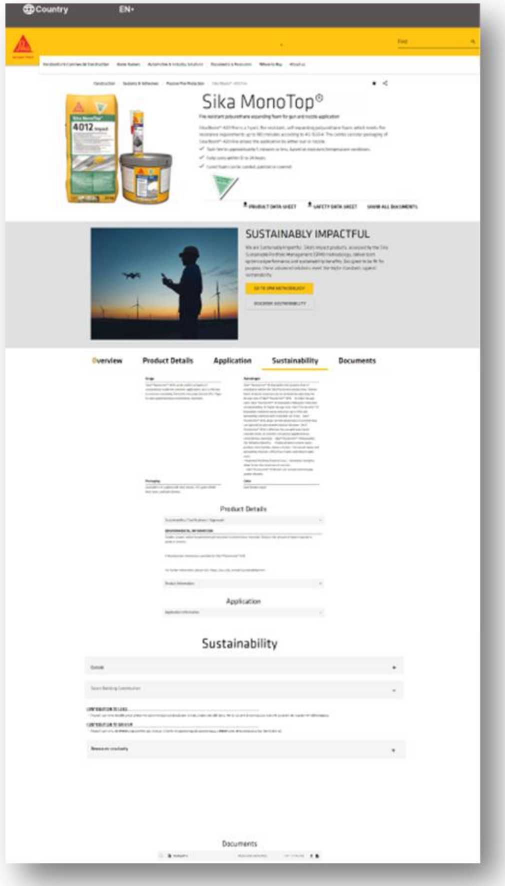


- **Integrated into the Product Creation Process** (PCP), SPM evaluations are executed by an SPM Steering Committee and interdisciplinary teams

- SPM evaluations occur early and **before market release,** providing a standardized approach for efficient product development

Source: Sustainability Portfolio Management (SPM) Methodology

SUSTAINABLY SIKA
OUR BRAND FRAMEWORK: EVIDENCE OF SUSTAINABILITY



- **Sustainably Sika: proof of our impact**
- Driving Success through our top performance products

SUSTAINABLE SOLUTIONS
EXAMPLES OF PRODUCTS WITH SPM CLASSIFICATION

SUSTAINABLY IMPACTFUL

SikaGrout® 9320 BE

Cement-based grout specially designed for onshore wind towers, containing recycled materials

- Contains recycled materials
- 31% reduction of CO_2 per 25 kg bag
- Contributes towards satisfying 3 credits under LEED v4

Sikalastic®-260 Stop Aqua

Resin based liquid applied waterproofing membrane

- 19% reduction of CO_2 footprint per m²
- Pail with 75% post-consumer recycling material
- Very low VOC emissions

Sikaflex®-11 FC Purform®

Multipurpose elastic adhesive and joint sealant

- No user safety training required
- Very low VOC emissions
- Contributes towards satisfying 1 credit under LEED v4, v4.1 and v5

SUSTAINABLE SOLUTIONS
EXAMPLES OF PRODUCTS WITH SPM CLASSIFICATION

Universal tile adhesive with lightweight fillers

SikaCeram®-260 Starflex

- Significant dust reduction
- Contains 12% pre-consumer recycling material
- 16% reduction of CO_2 footprint

Universal tile adhesive with light-weight fillers specifically designed for large format tiles

SikaCeram®-265 XXL

- Significant dust reduction
- Contains 12% pre-consumer recycling material
- 16% reduction of CO_2 footprint

Cementitious tile adhesive for walls and floors

SikaCeram®-250 StarFix

- 15% reduction of CO_2 footprint
- 10% pre-consumer recycling material
- Contribution to green building certification programs

SUSTAINABLE SOLUTIONS
EXAMPLES OF PRODUCTS WITH SPM CLASSIFICATION

External pre- or post-applicable FPO/TPO based sheet membrane for below ground waterproofing

SikaProof®A+

- Thermal joint welding possible, saving material and reducing waste
- 9 kg CO_2eq. savings with every 100 m^2 applied
- Meets LEED v4 requirements

Bonded flexible TPO waterstop for sealing construction joints

Sika Waterbar® FB-125

- Easier and faster application, up to 40% less jointing due to longer rolls
- No extra rebar recess or kicker required
- Reduced CO_2 footprint
- Meets LEED v4 requirements

One component elastic and flexible lightweight membrane for waterproofing and concrete protection

Sikalastic® 6100 FX

- Enhanced concrete protection
- Cost benefits due to lower consumption
- Reduced material, water, energy consumption and waste generation during application
- Meets LEED v4 requirements

SUSTAINABLE SOLUTIONS
EXAMPLES OF PRODUCTS WITH SPM CLASSIFICATION

Fast-curing elastic adhesive for bonding large components in industrial assembly

Sikaflex®-554 PowerCure

- Packaging waste reduced by 60% compared to alternative materials in dual plastic cartridges
- In line with requirements of key customers regarding product composition

Epoxy, seamless smooth or slip-resistant floor coating and seal coat

Sikafloor-264 Plus

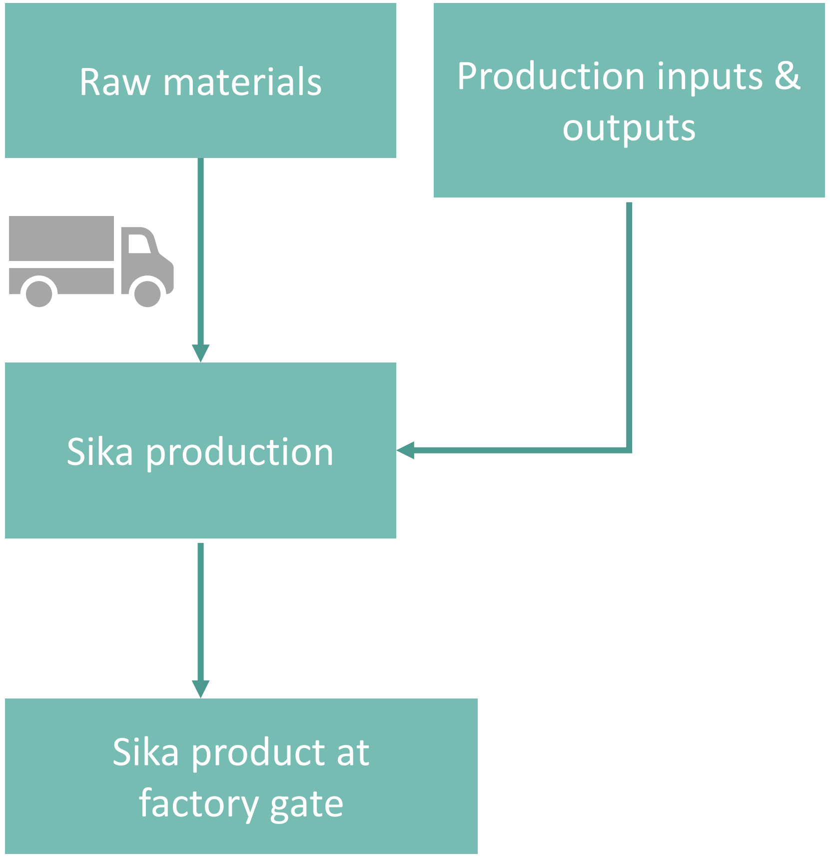
- Low odor, maintenance, and VOC emissions
- Product-specific EPD and CE-certified
- Complies with DGNB, QNG, and LEED requirements
- Slip resistance for increased safety

Water-based, colored epoxy resin floor coating with low emissions and low maintenance requirements

Sikafloor®-2510 W

- Low-odor application
- Product-specific EPD and CE-certified
- VOC emission standards certified,
- Meets LEED V4.1

SIKA® CARBON COMPASS
INTEGRATING CARBON INTELLIGENCE INTO PRODUCT DECISIONS



PCF METHODOLOGY BASED ON

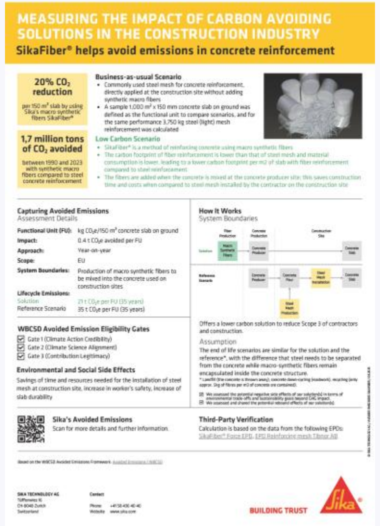
- **VERIFIED CARBON DATA ACCESS**
  The **Sika® Carbon Compass** provides cradle-to-gate product carbon footprint (PCF) data, covering raw materials, transport, manufacturing, and packaging, in line with international standards (TfS, Catena-X, ISO 14067)

- **REGULATORY READINESS**
  The tool helps customers meet current requirements and prepare for future regulations, including the Ecodesign for Sustainable Products Regulation (ESPR) and the Construction Product Regulation (CPR)

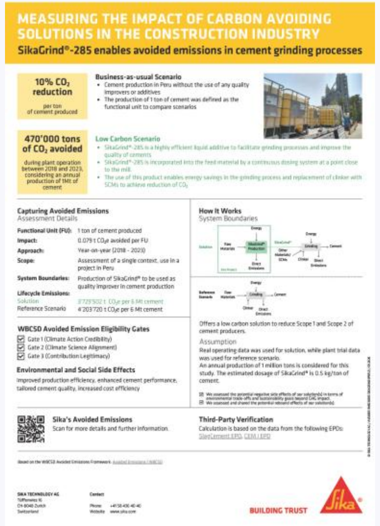
- **STRATEGIC ALIGNMENT**
  As part of Sika's Strategy 2028, Sika® Carbon Compass integrates carbon intelligence into product decisions, driving measurable climate progress and creating shared value across the supply chain

QUANTIFICATION OF AVOIDED EMISSIONS
ENABLING LOW-CARBON CHOICES

- Avoided emissions quantify the gap between the GHG emissions that occur with the solution in place and the emissions that would have occurred without it. It is a **strategic concept for scaling low-carbon solutions** and demonstrating a company's contribution to tackling global climate challenges
- Following the work on avoided emissions in the past two years, Sika has initiated quantification through **three case studies*** and plans to expand this work in the coming years



Avoided emissions SikaFiber®



Avoided emissions SikaGrind®-285

Avoided emissions Cool Roofs

*Based on the WBCSD Avoided Emissions Framework: Avoided Emissions | WBCSD
Source: Avoided Emissions: Enabling Low Carbon Choices

COMMUNITY ENGAGEMENT

COMMUNITY ENGAGEMENT
BUILDING TRUST AND CREATING VALUE

COMMUNITY ENGAGEMENT

As a socially responsible company, Sika is committed to building trust and creating value for its customers, local communities, and society.

- **Focus on four fields of activity:**
  - Buildings and infrastructure
  - Education and vocational training
  - Water and climate protection
  - Health and well-being

- **2025 figures:**
  - 694 projects were carried out in and for local communities
  - 6,584 working days of employees were dedicated to volunteering work

COMMUNITY ENGAGEMENT
SIKA CARES COMMUNITY ENGAGEMENT PROGRAM

Monetary and non-monetary support: products, education, volunteering

Thematic focus

- Sustainable buildings and better infrastructure for social and environmental projects
- Support education and training of young people and children
- Water and climate protection initiatives to support better living environments for local communities
- Health and well-being

Reporting and communication

- Internal & external communication
- Trainings and webinars
- Sustainability Academy

Structure

- Owner: CEO
- Managed by Corporate Communications, Innovation & Sustainability
- Regional coordination, local implementation
- Project proposals from local companies or by initiative of Group Management either for direct support or support of organizations
- In addition: encourage direct involvement of Sika personnel in social projects via volunteering work

Stakeholders

- Residents or area-based groups
- Communities of interest
- Ethnic and cultural groups
- Local community and voluntary groups
- Web-based or virtual groups
- Employees
- External engagement partners

Direct beneficiaries

- People engaged in the project
- Who benefits from the project
- People affected, directly or indirectly, by the project

COMMUNITY ENGAGEMENT REFERENCE PROJECTS
SUPPORTING CHILDREN AND THEIR FAMILIES – PERU

Thematic Focus
- Health and well-being

Volunteering days
- 85

ABOUT THE PROJECT
- Sika employees in Peru volunteered at ANIQUEM, a non-profit providing free rehabilitation for children recovering from severe burn injuries
- Services include specialized therapies designed to help young patients recover physically and emotionally, improving their overall quality of life. Additionally, ANIQUEM actively promotes burn prevention awareness to reduce future incidents
- Volunteers spent time with children and families through games, activities, and emotional support
- Supports SDG 3 – Good Health and Well-being, enhancing access to care for vulnerable groups

SIKA'S CONTRIBUTION
- The initiative contributed to 85 days of volunteering
- Volunteers regularly donate specialized medical creams; for every cream donated by a volunteer, Sika donates an additional one
- Sika employees demonstrate commitment to community health, accessibility, and social responsibility

COMMUNITY ENGAGEMENT REFERENCE PROJECTS
OPERATIONS SMILE – THAILAND/MEXICO

Thematic Focus
- Health and well-being

Volunteering Days
- 55

ABOUT THE PROJECT
- Operation Smile (OS) Thailand is a charity dedicated to providing free treatment to children and adults suffering from cleft lips, cleft palates and other facial deformities
- Sika Thailand has been sponsoring OS Thailand missions to provide free corrective procedures to underprivileged cleft lip and cleft palate patients every year since 2014
- In Vietnam, Sika has been supporting OS since 2010
- Sika India and Sika Mexico started to support surgeries in 2024

SIKA'S CONTRIBUTION
- In 2025, Sika Thailand has sponsored Operation Smile Thailand. Over the years, more than 200 Sika volunteers have joined this mission, helping transform the lives of over 1,000 kids and adult beneficiaries
- In total, 65 Sika volunteers joined 10 missions in Thailand and Mexico contributing to 55 volunteering days
- Total beneficiaries were patients with facial deformities surgeries
- Sika volunteers helped to organize missions and contributed to assisting local Operation Smile staff as well as hospital staff

COMMUNITY ENGAGEMENT REFERENCE PROJECTS
INTEGRATION OF MIGRANTS AND REFUGEES – SWITZERLAND

Thematic Focus
- Education and vocational training

Volunteering Days
- 51

ABOUT THE PROJECT
- Fostering the talent of refugees and migrants in Switzerland to support their socio-economic integration
- Access Fast Track Program: A structured employability program for highly qualified refugees and migrants. Volunteering roles include Talent Coaches to train job search strategies and interview practice, and Network Allies to provide career insights and help participants understand professional networking in Switzerland
- Capacity as Sika’s long-standing partner: a leading talent and start-up incubator supporting underrepresented groups

SIKA’S CONTRIBUTION
- Continued partnership with Capacity, reinforcing Sika’s commitment to social impact and community engagement
- 25 Sika colleagues volunteered in 2025, contributing 405 hours of hands-on support
- 2 participants secured employment within six months after completing the program
- 32 informational interviews conducted, expanding participants' professional networks and boosting

COMMUNITY ENGAGEMENT REFERENCE PROJECTS
LIBRARY PROJECT – CHINA

Thematic Focus
- Education and Training
- Buildings and infrastructure

Volunteering Days
- 50

ABOUT THE PROJECT
- Sika China is cooperating with "Library Project", a non-profit charity organization. Fulfilling social responsibilities and supporting basic education, the project has been in operation for four years since 2015
- The Library Project is a non-profit charity organization donating books and libraries to under-financed schools and orphanages in Asia. The initiative is partnering with the China Population Welfare Foundation, a charity organization approved by the Ministry of Civil Affairs of the People's Republic of China

SIKA'S CONTRIBUTION
- In 2025, 26 Sika volunteers supported on-site 7 schools in Hubei
- In addition to book donations, Sika helped to renovate facilities for hosting school libraries
- Sika volunteers spent 50 days to set bookshelves, sort books and carry out donation ceremonies

COMPENSATION SYSTEM

COMPENSATION GOVERNANCE
GOVERNANCE PRINCIPLES

There are strong governance principles in place

WE DO

- Conduct an **annual review** of the compensation policy and programs
- Maintain compensation plans with a **strong link between pay and performance**
- Conduct a **rigorous performance management** process
- Maintain compensation plans designed to align executive compensation **with long-term shareholder interests**
- Require that the Board of Directors, the CEO and the other members of Group Management **own a minimum number of Sika shares** as a percentage of their annual compensation
- Include **clawback and malus provisions** in the incentives
- Offer employment contracts with a **notice period of a maximum of twelve months**
- Ensure **pay equality and fairness** in all countries in which the company operates

WE DON’T

- Provide discretionary compensation payments
- Reward inappropriate or excessive risk taking or short-term profit maximization at the expense of the long-term health of the company
- Pay dividend equivalents on performance-contingent-deferred units that have not been earned yet based on the company’s performance
- Guarantee future base salary increases or non-performance-based incentive payments
- Have prearranged individual severance agreements or special change of control compensation agreements

COMPENSATION GOVERNANCE
COMPENSATION BENCHMARKING

Two **peer groups** are used for different benchmarking purposes in the context of compensation

INDUSTRIAL SWISS LISTED COMPANIES OF SIMILAR SIZE TO SIKA IN TERMS OF MARKET CAPITALIZATION, REVENUE AND HEADCOUNT

ABB	Alcon	Barry Callebaut	Geberit	Givaudan
Holcim	Kuehne+Nagel	Lindt	Lonza	Novartis
Richemont	Roche	Schindler	SGS	Sonova

in CHF thousands	Market cap (most recent at time of benchmark, 01/09/2024)	Revenue (most recent at time of benchmark, 31/12/2023)	Headcount (#) (most recent at time of benchmark, 31/12/2023)
3rd quartile	62,466	25,429	75,681
Median	40,129	8,471	33,959
1st quartile	21,400	6,670	16,934
Sika	43,637	11,239	33,547

INDUSTRIAL INTERNATIONAL COMPANIES EXPOSED TO SIMILAR MARKET CYCLES AS SIKA

3M – Safety and Industrial	Forbo – Flooring Systems	Pidilite Industries Limited
Arkema – Adhesive Solutions	H.B. Fuller Company	RPM
Armstrong World Industries Inc.	Geberit	Saint-Gobain
Ashland	Henkel – Adhesive Technologies	SK Kaken Co., Ltd.
Beacon Roofing Supply, Inc.[1]	Hilti Corporation[2]	Sto AG
Beiersdorf – Tesa	Holcim – Solutions & Products[3]	Uzin Utz AG
Carlisle – Construction Materials	Huntsman – Performance Products	
EMS-Chemie Holding AG	Owens Corning	

COMPENSATION DESIGN

COMPENSATION LEVELS

PERFORMANCE FOR THE PURPOSE OF THE INCENTIVES

[1] Beacon Roofing was acquired by QXO in April 2025 and therefore the company was removed from the peer group as the data will no longer be available
[2] Hilti is not listed on the stock market and is therefore not included for the relative TSR in the long-term incentive plan
[3] Holcim has restructured their business segments after the Amrize spin-off. The new segment “Building Solutions” was used as a replacement for the previous segment “Solutions & Products”

COMPENSATION SYSTEM
BOARD OF DIRECTORS

To strengthen their independence, members of the Board of Directors receive fixed compensation only, paid in **cash and restricted share units converted into shares blocked for three years**

	Annual board retainer	+	Annual committee fees
	50% in cash – 50% in restricted share units[1]		50% in cash – 50% in restricted share units[1]
Board chair	CHF 900,000 + CHF 30,000 allowance in cash		Not eligible to committee fees
Board member	CHF 250,000		CHF 60,000 (committee chair) CHF 40,000 (committee member)

[1] Restricted share units are granted at the beginning of the term and settled in shares at the end of the term. Shares are blocked for three years

Shareholding ownership guidelines are in place for the Board of Directors to strengthen the alignment with shareholders' interests. Members of the Board of Directors are required to own at least 200% of their annual board retainer in Sika shares within five years of their election to the Board of Directors.

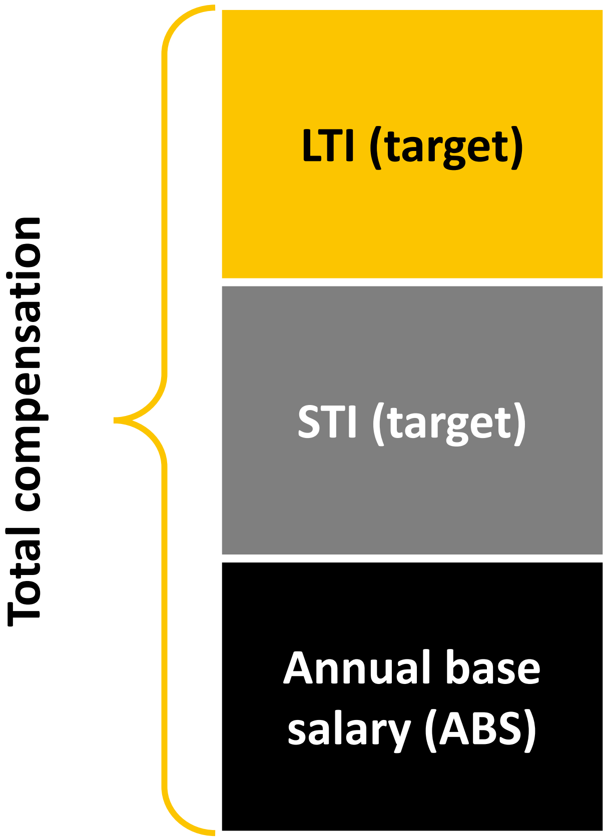
COMPENSATION SYSTEM
GROUP MANAGEMENT

The compensation system is **well-balanced** and **unique** in terms of performance measurement (high proportion of STI and LTI based on performance relative to peers)

	Time horizon	Vehicle	Performance measurement	Governance
Long-term incentive	1 2 3	Equity	Absolute + relative	▪ Caps on incentives ▪ Clawback and malus provisions on incentives ▪ Shareholding requirements
Short-term incentive	1	Cash	Absolute + relative	
Annual base salary	1	Cash		
Years	1 2 3			

TOTAL COMPENSATION APPROACH
GROUP MANAGEMENT

Compensation decisions are made on the basis of a **total compensation approach** where **target compensation** is paid for **target performance**



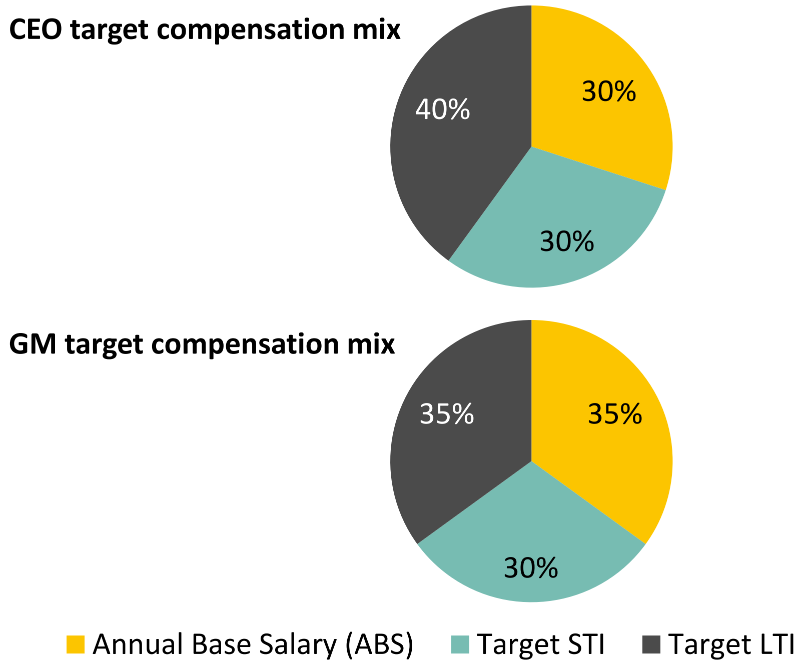
- Target compensation is benchmarked against the market **median**
- **Outperformance** results in above-median compensation due to higher incentive payouts
- **Underperformance** results in below-median compensation due to lower incentive payouts

Median performance = median compensation

COMPENSATION MIX
GROUP MANAGEMENT

The compensation system **aligns pay with performance** without incentivizing excessive risk taking or encouraging unintended behaviors

Pay-for-performance: strong focus on variable compensation



Based on data for CEO and Group Management (GM) as disclosed in the compensation report 2025

Governance

Caps on incentives (maximum potential at 200%)

Clawback and malus provisions in case of fraudulent behavior, misconduct or financial restatement due to non-compliance with accounting standards

Shareholding requirements of 500% of ABS for the CEO and 200% of ABS for the other members of Group Management within five years of nomination

SHORT-TERM INCENTIVE
GROUP MANAGEMENT

The short-term incentive is an **annual cash incentive** plan rewarding for company and regional performance. The KPIs are aligned with Sika's Strategy 2028

STI payout = **STI target** x **Payout factor**

Maximum payout factor = 200%

	Group performance	+	Individual performance
CEO, Corporate functions	**90%**		**10%**
Top line	Net sales growth (20%)		
Bottom line	EBITDA improvement (40%) EBITDA Group (20%)		
Safety	LTA[1] reduction (10%)		
Individual			People & Projects (10%)

	Group performance	+	Region + individual performance
Regional heads	**70%**		**30%**
Top line	Net sales growth (20%)		
Bottom line	EBITDA improvement (40%)		EBITDA region (20%)
Safety	LTA reduction (10%)		
Individual			People & Projects (10%)

Net sales growth and EBITDA improvement are relative KPIs (relative to peer group), while all others are absolute KPIs

[1] LTA = Lost Time Accident

LONG-TERM INCENTIVE
GROUP MANAGEMENT

Our long-term incentive is a **Performance Share Unit (PSU) plan with 3-year cliff vesting**. The KPIs are aligned with Sika's Strategy 2028

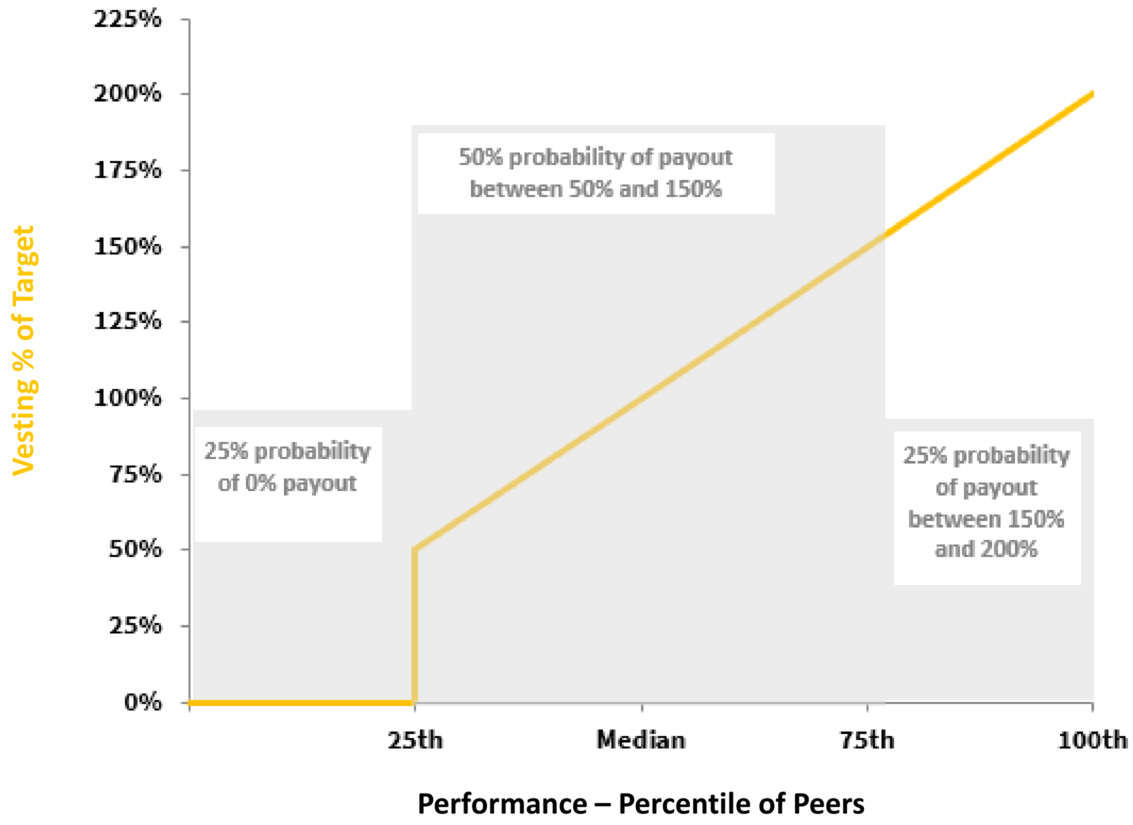
LTI vesting = **PSU granted** x **Vesting level**

Maximum vesting level = 200%

Relative TSR	+	Relative ROCE	+	ESG
40%		**40%**		**20%** Scope 1+2 reduction (10%) Waste disposal (5%) Water discharge (5%)
Relative KPI		Relative		Absolute KPIs

PAYOUT CURVE
RELATIVE PERFORMANCE MEASURES

Realistic objective setting and a fair payout formula align pay with performance and motivate executives to perform outstandingly



Payout curve for relative performance KPIs

- No vesting below threshold performance
- Cap of 200% for each KPI

COMPENSATION SYSTEM
SUMMARY

The Board of Directors is convinced that the compensation system is appropriate for Sika

Governance
The Board of Directors and the NCC adhere to solid governance principles in all compensation-related decisions

Compensation of the Board of Directors
The compensation system of the Board of Directors strengthens their independence and is aligned with prevalent market practice in Switzerland

Compensation of the Group Management
The compensation system of Group Management is **well-balanced** and supports the long-term interests of shareholders:

- It motivates management to **outperform the market**, both in the short-term and in the long-term, as a large portion of the STI and LTI depends on performance relative to peers – this is unique in the Swiss market
- It does not encourage excessive risk taking or short-term optimization at the expense of the long-term success, because the plan design is **reasonable and stable** in terms of leverage – no “all or nothing” plans
- It has worked effectively in the last 10 years in terms of **performance alignment** and in terms of **supporting a strong corporate culture (Sika spirit)**

LINKS & ANNEX

LINKS
PUBLICLY AVAILABLE INFORMATION (NON-EXHAUSTIVE)

Strategy
- Strategy 2028
- Fast Forward

Corporate governance
- Board of Directors
- Group Management
- Code of Conduct
- Supplier Code of Conduct
- Human Rights Policy
- Responsible Sourcing
- Board Composition and Succession Planning
- Risk Management

Corporate culture
- Values & Principles
- Compliance
- Equal Treatment and Opportunities

Sustainability organization
- Organization

Partnerships
- Partnerships and Collaboration
- Sika and the UN SDGs
- Together for Sustainability
- Biodiversity

People
- Health and Safety
- Equal Treatment and Opportunities
- Community Relations

Planet
- Sika's Way to Net Zero
- Climate Change

Solutions
- Sustainable Solutions
- Sustainability Portfolio Management (SPM) Methodology
- Sika® Carbon Compass
- Avoided Emissions: Enabling Low Carbon Choices

Reporting
- Reports

ANNEX
RISK MANAGEMENT ALONG THE ENTIRE VALUE CHAIN

CATEGORY: STRATEGIC

Top risk	Description	Risk mitigation	Trend	Status
Price pressure and cost inflation	Supply chain disruptions, protectionism, market dynamics, and raw material price increases may lead to deteriorating profitability.	– Drive structural cost improvement measures that support material margins, such as procurement projects, formulation efficiency, restructuring, relocation, and digital transformation. – Push value and system selling, balance sales growth with value pricing. – Maintain group-wide systems to monitor raw material prices and sales prices to measure and manage the material margins. – Synergies arising from acquisitions and integrations.	→	**Mature**
Changing product compliance requirements and regulations	Changing product compliance requirements for supply chains, products, product solutions, and production processes, driven by changing customer requirements, stronger and rapidly changing regulations, and increasingly complex ESG and transparency requirements. Net zero commitments of regions and countries will drive regional and local compliance.	– Closely monitor regulatory changes with the help of a global network of experts and the close involvement of relevant commercial and technical functions. – Collaborate with industry associations and working groups; consult authorities at regional and local level. – Set up product conformity management system. – Regularly communicate with global/regional/local functions. – As part of the due diligence process for acquisitions, examine potential targets to ensure that they operate in full compliance with prevailing laws and regulations. – As part of the capital investment process, give attention to zoning compliance, production processes, and regulatory requirements. – Ensure compliance of raw materials and products with regional and local laws and regulations. – Align sustainability targets with accepted practices and a clear improvement path, including net zero commitment.	↗	**Mature**
Country risks	Political and economic instability may negatively impact Sika's business/activities in affected regions.	– Consistently monitor development in critical countries. – Implement risk-reducing measures. – Review investment/acquisition strategy in affected countries. – Implement short-term measures to safeguard supply chains.	→	**Mature**
Climate change	Global climate change and related local, regional, and global regulations can negatively impact Sika's day-to-day business (physical and transition risks).	– Commitment to the Science Based Targets initiative (SBTi) to achieve net zero by 2050. Net zero targets for scope 1, 2, and 3 were validated by the SBTi in May 2024. – Assessment of physical risk based on 2–3°C and 4.4°C scenarios across production sites. Identification of climate-related physical risk per site and review of underlying activities and business impacts. – Assessment of transition risk based on 1.5°C and 4.4°C scenarios. – Product carbon footprint (PCF) creation to demonstrate impact by product. Coverage of supplier-specific emission factors. – Identification of carbon reduction levers via R&D and regions. Review of the current Sika product portfolio and its carbon footprint. – Operational efficiency programs are implemented worldwide to reduce emissions, energy, water, and waste. – Assessment of climate-related reporting regulations impacting Sika, and implementation of upcoming standards.	→	**Mature**

ANNEX
RISK MANAGEMENT ALONG THE ENTIRE VALUE CHAIN

CATEGORY: STRATEGIC

Top risk	Description	Risk mitigation	Trend	Status
Geopolitical tensions and fragmentation in a multipolar world	Geopolitical instability and a rise in protectionism may impact international trade and the global economy.	– Maintain and reinforce geographical balance of the businesses across regions and countries. – Maintain an agile supply chain to mitigate single-source supply and to react rapidly to supply chain disruptions, changes in tariffs, and sanctions. – Centralize key technologies and intellectual property at Sika Technology AG to protect Sika's core values. – Strengthen capabilities of local organizations to maintain know-how locally.	↗	**Emerging**
Competition law/antitrust	Competition law continues to evolve globally, becoming more complex.	– Provide training on competition law tailored to audience: web-based basics training, in-person advanced training for employees with higher risk exposure. – Fair Competition Policy and quick references for specific situations. – Reduce memberships in trade association based on risk-benefit analysis.	→	**Emerging**

ANNEX
RISK MANAGEMENT ALONG THE ENTIRE VALUE CHAIN

CATEGORY: OPERATIONAL

Top risk	Description	Risk mitigation	Trend	Status
Talent shortage	Challenge to attract and retain talent. Sika's growth and the diversification of the markets will require a strong pipeline of future successors for business-critical positions.	– Talent management across global, regional, and local levels prepares the workforce for challenging tasks. Solid performance, succession, and development processes foster a high-performance organization and unique leadership culture. – Embed the Sika employer brand in all recruitment activities and redefine the recruitment strategy of talent at all hierarchy levels. – Align People & Culture strategy at regional and functional level. – Talent-sharing culture to upskill and retain talent and ensure business continuity by increasing internal mobility across functions and regions. – Revise policies for international assignments to provide more flexibility and adapt to business needs. – Fully embedded SuccessFactors as a global human resources information system to enhance people analytics in global workforce and talent pool.	→	**Mature**
Business interruption	Business interruptions can jeopardize daily business continuity and impact operational business profit.	– Implement crisis management at country level to enable a swift adaptation to country-specific events and regulations. – Steer and monitor execution at local level via the Corporate Crisis Management organization. – Ensure sufficient liquidity of the Sika Group and subsidiaries with diverse sources of funding from either capital markets or local banks. – Maintain a corporate insurance program with worldwide coverage. – Implement fire protection concept for sites/plants with high loss expectancy.	→	**Mature**
Cyber and data security	Potential financial loss, operational disruption, legal action, or reputational damage resulting from unauthorized access to, or attacks on, Sika's digital systems and data. Cyber security incidents can lead to data breaches, theft of sensitive information, theft of assets, regulatory penalties, and loss of customer trust.	– The Sika Cyber Security Organization and Strategy relies on five pillars – people, policies, technology, processes, and governance – to deliver detection, response, prevention, and assurance. – Consistently assess Sika's cyber maturity. – Improve user awareness through regular cyber security awareness campaigns and e-learning courses. – Implement cyber security capabilities and processes to detect and prevent potential cyber security incidents. – Maintain and regularly test IT continuity, disaster recovery planning, and backup & restore processes for business-critical systems. – Improve IT and operational technology capabilities within the Sika Group. – Reinforce cyber security activities in acquired companies.	→	**Mature**

ANNEX
RISK MANAGEMENT ALONG THE ENTIRE VALUE CHAIN

CATEGORY: OPERATIONAL

Top risk	Description	Risk mitigation	Trend	Status
Supply chain – direct material sourcing	Sourcing of critical direct materials could be at risk due to single-sourced material, supplier discontinuity, capacity shortage, and geopolitical impacts such as sanctions and tariffs.	– Assess and manage all third-party direct materials according to risk management process (assess business/sales impact and supplier criticality/single source). – Ensure compliance with the Supplier Code of Conduct and regulatory requirements. – Maintain close cooperation between Sika's procurement specialists and technical experts and the suppliers' technical units to fully understand the raw material flows and continually optimize costs, quality, availability, and sustainability. – Conduct sustainability assessments and audits (incl. identification and addressability of ESG risks along the entire value chain) on both direct and indirect suppliers via the Together for Sustainability (TfS) initiative. – To reduce Sika's dependency on crude oil, increasingly rely on renewable raw materials. Use recycled raw materials wherever possible, and employ production plants to implement their own or externally operated recycling loop systems. – In respect of all the materials used, monitor and ensure compliance with the relevant statutory registration requirements (e.g. REACH or TSCA).	↘	**Mature**

ANNEX
RISK MANAGEMENT ALONG THE ENTIRE VALUE CHAIN

CATEGORY: FINANCIAL

Top risk	Description	Risk mitigation	Trend	Status
Impairments	Tangible and intangible assets may be impaired, which would have a negative P&L impact. In volatile markets, there is a risk that acquisitions will not perform according to the business plan or valuation, which could result in financial impairment.	– Continuously generate strong cash flow of all operational entities aligned with the strategy and Group targets. – Maintain a conservative accounting policy regarding fixed assets. – Use Group-wide reporting and controlling systems to track business development, to quickly identify shortcomings, and swiftly initiate corrective actions. – Continue to closely monitor the integration of acquisitions via a dedicated integration management team.	→	**Mature**
Currency fluctuation/FX risk	Volatility of foreign currencies and uncertainty in financial markets.	– Report on and consistently monitor the foreign exchange (FX) exposure of the Sika Group, enabling prompt action if the situation requires it. – Mostly hedge FX exposures related to IC financing. – Net Group internal transactions monthly and hedge at a corporate level. – Maintain a strong natural hedge and keep all other FX exposures to a minimum.	→	**Mature**

ANNEX
RISK MANAGEMENT ALONG THE ENTIRE VALUE CHAIN

CATEGORY: ORGANIZATIONAL

Top risk	Description	Risk mitigation	Trend	Status
Environmental, health, and safety (EHS) exposures	Deficiencies in safety culture can lead to workplace injuries, illnesses, environmental damage, and regulatory breaches across jurisdictions, causing fines, reputational harm, and operational disruptions.	– Implement EHS strategy and roadmap. – Measure, follow up, and report on key EHS indicators. – Deploy key safety programs on process safety/risk management and EHS audits. – Deploy e-learning to facilitate EHS minimum requirement appropriation. – Develop, deploy, and continually refresh safety communications and campaigns.	→	**Mature**
Reputation risk	Reputational damage due to any substantial incident or personal misconduct.	– Adhere to the Sika Code of Conduct and Sika's Values and Principles, which provide clear standards for employee integrity and ethical conduct. All employees and new recruits are trained in the Code of Conduct and in how to use the Sika Trust Line (whistleblower line). – Maintain the comprehensive, Group-wide compliance program. – Use external tools to support the monitoring and management of potential reputational issues. – Maintain zero tolerance for compliance violations. Such violations lead to the imposition of sanctions. – Facilitate regular collaboration, risk foresight, and information-sharing across assurance functions.	↗	**Mature**
Hostile takeover/activism	Companies are increasingly targeted by unfriendly actions of investors or third parties to influence the strategic direction of the company or launch hostile takeover attempts.	– Maintain a robust governance framework with an experienced board and clear decision rights for takeover situations. – Provide monthly trading updates and monitor market and investor sentiment. – Conduct and regularly update vulnerability assessments. – Run a proactive investor relations program involving regular roadshows, transparent equity story, credible targets, and consistent disclosure. – Integrate hostile takeover/activism into the corporate crisis management framework.	→	**Mature**
Loss of Sika's unique culture/ entrepreneurship	Sika's unique corporate culture can be defined as a unique selling proposition (USP). However, with the fast pace of acquisitions, which requires new people to be brought on board, and a changing work environment caused by increasing digitalization, this requires continued focus.	– Preserve Sika's unique culture and high levels of employee engagement through global leadership commitment, Sika Day events, and performance debrief dialogues. – Regularly train all Sika managers to "walk the talk" and to internalize the Sika Spirit within their departments. – Hire, reward, and promote people based not only on traditional measures but also on qualitative criteria that demonstrate the Sika Spirit. – Ensure an inclusive work environment and clear communication about the Sika culture, values, and leadership when welcoming and onboarding employees (including those acquired through mergers and acquisitions). – Continue investing in employees' learning and development, internal promotions/careers, and international professional exposure/assignments. – Concentrate on People & Culture as one of the pillars of Strategy 2028, with a focus on achieving an 80% engagement rate (measured through biannual surveys).	↗	**Mature**

FORWARD-LOOKING STATEMENT

This presentation contains certain forward-looking statements. These forward-looking statements may be identified by words such as ‘expects’, ‘believes’, ‘estimates’, ‘anticipates’, ‘projects’, ‘intends’, ‘should’, ‘seeks’, ‘future’ or similar expressions or by discussion of, among other things, strategy, goals, plans or intentions. Various factors may cause actual results to differ materially in the future from those reflected in forward-looking statements contained in this presentation, among others:

- Fluctuations in currency exchange rates and general financial market conditions
- Interruptions in production
- Legislative and regulatory developments and economic conditions
- Delay or inability in obtaining regulatory approvals or bringing products to market
- Pricing and product initiatives of competitors
- Uncertainties in the discovery, development or marketing of new products or new uses of existing products, including without limitation negative results of research projects, unexpected side-effects of pipeline or marketed products
- Increased government pricing pressures
- Loss of inability to obtain adequate protection for intellectual property rights
- Litigation
- Loss of key executives or other employees
- Adverse publicity and news coverage

Any statements regarding earnings per share growth are not a profit forecast and should not be interpreted to mean that Sika’s earnings or earnings per share for this year or any subsequent period will necessarily match or exceed the historical published earnings or earnings per share of Sika.
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