

Report on Payments to Governments

2025

February 2026

BUILDING TRUST



Introduction

Sika is a specialty chemicals company with a globally leading position in the development and production of systems and products for bonding, sealing, damping, reinforcing, and protecting in the building sector and automotive industry. Sika's core business is not in extractive activities involving the exploration, prospection, discovery, development and extraction of minerals or other materials. These activities are a part of the acquired operations from KVK for extracting limestone and dolomite.

This report has been prepared in accordance with the Swiss Code of Obligation Art. 964d-i¹ and Chapter 10 of the EU Accounting Directive which aims to provide transparency of payments to government authorities² for companies active in the extraction of raw materials (minerals, oil, gas, timber from primary forests).

The report on Payments to Governments 2025 has been approved by the Board of Sika AG on February 16, 2026.

Scope

The report covers the period 01.01.2025–12.31.2025. It covers any payments of 100,000 francs or more in any financial year made to state bodies and includes both individual payments and payments made in two or more smaller sums that together amount to 100,000 francs or more. The report considers payments to governments, authorities, or parties close to governments in relation to the extraction of minerals. All payments are presented on a cash-paid basis. The information is reported under the following payment categories:

- **Taxes:** represents taxes levied on production, the revenues or profits of companies, excluding value added or sales taxes and other taxes on consumption. Payments are reported net of refunds.
- **Royalties:** Represents payments to a government for the rights to extract minerals.
- **User Charges:** represents user charges related to the extractive operation. For the financial year which the report relates, Sika did not make any relevant payments in this category.
- **Dividends:** represents dividends paid to a host government holding an interest in a consolidated entity, with the exception of dividends paid to a state body as a member of the company, provided these are paid to the state body under the same conditions as to the other company members. For the financial year which the report relates, Sika did not make any relevant payments in this category.
- **Bonuses:** represents signing, discovery and production bonuses. For the financial year which the report relates, Sika did not make any relevant payments in this category.
- **Fees:** represents license, rental and access fees or other considerations for permits or concessions.
- **Infrastructure Improvements:** represents payments to a government for local development, including the improvement of infrastructure. For the financial year which the report relates, Sika did not make any relevant payments in this category.

¹ Entered into force in January 2021 and with a first mandatory reporting in 2022.

² On CHF 100,000 or more.

Government

Government includes any national, federal, regional, state, province, county, district, municipal, local or equivalent authority of a country, and includes a department, agency or entity that is state-owned or is a subsidiary of a government.

Projects

Project means the aggregation of operational activities governed by a single contract such as a license, lease, concession or similar legal agreement. Where a series of such agreements are substantially interconnected, those agreements are to be treated as a single project. Substantially interconnected means forming a set of operationally or geographically integrated agreements.

Payments to Governments related to extraction activities

in kCHF	Taxes	Royalties	User Charges	Dividends	Bonuses	Fees	Infrastructure Improvements	Total
Czech Republic								
Krkonošské vápenky Kunčice, a.s.	534	207	-	-	-	118	-	859
Český báňský úřad (Obvodní báňský úřad Trutnov)	-	207	-	-	-	-	-	207
Finanční úřad Trutnov	534	-	-	-	-	-	-	534
Správa Krkonošského národního parku	-	-	-	-	-	13	-	13
Celní úřad pro Královehradecký kraj	-	-	-	-	-	5	-	5
Obec Iánov	-	-	-	-	-	100	-	100

Amounts in currencies other than Swiss Franc (presentation currency for this report) have been converted based on the average annual foreign exchange rates prevailing on December 31, 2025.

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