

GRI CONTENT INDEX

GENERAL DISCLOSURES

GRI Standards	Disclosure	Page number(s) ¹ and/or URL(s) and/or other documents	Omissions
GRI 2: General Disclosures 2021	2-1	Organizational details	Sika AG, Zugerstrasse 50, 6341 Baar, Switzerland Public company, listed at the Swiss Stock Exchange
	2-2	Entities included in the organization's sustainability reporting	p.146
	2-3	Reporting period, frequency, and contact point	January 1, 2024 – December 31, 2024 Annual reporting cycle Patricia Heidtman Chief Innovation and Sustainability Officer E-Mail: sikagroup@ch.sika.com Dominik Slappnig Head of Corporate Communications and Investor Relations E-mail: sikagroup@ch.sika.com Phone: + 41 58 436 68 00
	2-4	Restatements of information	p.63–65, 67–69, 75–79, 83–85, 89, 95, 141
	2-5	External assurance	Selected indicators published in the Sustainability Report have been reviewed as part of the Limited Assurance engagement by KPMG. p.161–165
	2-6	Activities, value chain, and other business relationships	p.13–14
	2-7	Employees	p.97
	2-8	Workers who are not employees	p.99
	2-9	Governance structure and composition	p.166–184
	2-10	Nomination and selection of the highest governance body	p.166–184
	2-11	Chair of the highest governance body	The Chair of the Board is not an executive officer in Sika.
	2-12	Role of the highest governance body in overseeing the management of impacts	p.23–31, 41–46

¹ Page number(s) refer to the Annual Report 2024.

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GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	p.41-44	
	2-14	Role of the highest governance body in sustainability reporting	p.41-44	
	2-15	Conflicts of interest	➤ Sika Organizational Rules	
	2-16	Communication of critical concerns	p.130-132	
	2-17	Collective knowledge of the highest governance body	p.169-175	
	2-18	Evaluation of the performance of the highest governance body	p.185-206 ➤ Sika Organizational Rules ➤ Board Composition and Succession Planning	
	2-19	Remuneration policies	p.185-206	
	2-20	Process to determine remuneration	p.185-206	
	2-21	Annual total compensation ratio		Sika needs to further develop the granularity of the reporting related to salary information for the calculation of the median salary that falls under this indicator.
	2-22	Statement on sustainable development strategy	p.17-18, 41	
	2-23	Policy commitments	p.23-31 ➤ ESG Policies and Guidelines ➤ Sika Values & Principles ➤ Articles of Association	
	2-24	Embedding policy commitments	➤ Articles of Association	
	2-25	Processes to remediate negative impacts	p.130-132	
	2-26	Mechanisms for seeking advice and raising concerns	p.115, 130-132	
	2-27	Compliance with laws and regulations	p.73, 89, 93, 111, 118, 123, 131-132, 134	
	2-28	Membership associations	p.133, 139	
	2-29	Approach to stakeholder engagement	p.47-48	
	2-30	Collective bargaining agreements	p.99	

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GRI Standards	Disclosure	Page number(s) ¹ and/or URL(s) and/or other documents	Omissions
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p.45-46 ➤ Material Topics Boundaries 2024	
	3-2 List of material topics	p.45-46 ➤ Material Topics Boundaries 2024	
Biodiversity and Nature			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.81-82	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	n/a	As a start, Sika has used the tools and resources provided by the TNFD to gain an understanding of TNFD's LEAP (Locate, Evaluate, Assess, Prepare) approach. In 2023, in alignment with the guidance for the "Locate" step, Sika performed a first analysis to identify and prioritize potential nature-related issues and main business interfaces focusing only on direct operations. In the coming years, Sika will further investigate the magnitude of impacts and dependencies at these sensitive locations and will leverage the LEAP process to understand the key nature-related risks and opportunities. Sika will further develop a nature-related risk assessment and work towards integrating various elements of the TNFD framework. Sika plans to disclose related information in the coming years.
Water Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.75-80	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p.75-80	
	303-2 Management of water discharge-related impacts	p.75-80	
	303-3 Water withdrawal	p.75-80	
	303-4 Water discharge	p.75-80	
	303-5 Water consumption	p.75-80	

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GRI Standards	Disclosure	Page number(s)¹ and/or URL(s) and/or other documents	Omissions
Air Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.70	
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	p.70	
Waste Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.83-85	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p.75-80, 83-85	
	306-2 Management of significant waste-related impacts	p.83-85	
	306-4 Waste diverted from disposal	p.83-85	
	306-5 Waste directed to disposal	p.75-80, 83-85	
Product Portfolio			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.141-142	
Energy Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.67-69	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p.67-69	
	302-3 Energy intensity	p.67-69	
	302-4 Reduction of energy consumption	p.67-69	

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GRI Standards	Disclosure	Page number(s)¹ and/or URL(s) and/or other documents	Omissions
Climate Change			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.50-66	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p.63-66	
	305-2 Energy indirect (Scope 2) GHG emissions	p.63-66	
	305-3 Other indirect (Scope 3) GHG emissions	p.63-66	
	305-4 GHG Emissions Intensity	p.63-66	
	305-5 Reduction of GHG emissions	p.50-66	
Community Relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.120-121	
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	p.107	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p.120-121	
	413-2 Operations with significant actual and potential negative impacts on local communities	p.120-121	
Stakeholder Engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.47-48	

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Labor Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.97-104	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	p.103	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	p.103	Only qualitative information is available for 2024. Sika needs to further develop the granularity of the reporting related to salary information for the calculation of this indicator. Sika does not differentiate by gender when it comes to standard entry-level wages.
Human Rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.111, 118-119, 130-132	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	p.111, 130-132	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p.111, 118-119, 130-132	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	p.111, 118-119, 130-132	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p.111, 118-119, 130-132	

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Diversity and Inclusion			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.105-107	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	p.105-107	Only qualitative information is available for 2024. Sika needs to further develop the granularity of the reporting related to salary information for the calculation of this indicator.
	405-2 Ratio of basic salary and remuneration of women to men	p.103	
Human Capital Development			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.108-110	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p.108-110	
	404-2 Programs for upgrading employee skills and transition assistance programs	p.108-110	
	404-3 Percentage of employees receiving regular performance and career development reviews	p.108-110	
Talent Attraction and Retention			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.97-104, 108-110	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p.97-104	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	p.97-104	
	401-3 Parental leave	p.97-104	Only qualitative information is available for 2024.

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Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.91-96	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p.91-96	
	403-2 Hazard identification, risk assessment, and incident investigation	p.91-96	
	403-3 Occupational health services	p.91-96	
	403-4 Worker participation, consultation, and communication on occupational health and safety	p.91-96	
	403-5 Worker training on occupational health and safety	p.91-96	
	403-6 Promotion of worker health	p.91-96	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.91-96	
	403-9 Work-related injuries	p.91-96	
	403-10 Work-related ill health	p.91-96	
	GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	p.71-74
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		p.71-74	
Public Policy			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.133	
GRI 415: Public Policy 2016	415-1 Political contributions	p.133	

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Tax Strategy			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.134-135	
GRI 207: Tax 2019	207-1 Approach to tax	p.134-135	
	207-2 Tax governance, control, and risk management	p.134-135	
	207-3 Stakeholder engagement and management of concerns related to tax	p.134-135	
	207-4 Country-by-country reporting	p.135	Only qualitative information is available for 2024.
Corporate Governance			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.129	
Responsible Procurement			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.112-117	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	n/a	Sika needs to further develop the granularity of the reporting for the calculation of this indicator.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	p.112-117	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	p.112-117	

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Responsible Marketing			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.122-123	
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	p.122-123	
	417-3 Incidents of non-compliance concerning marketing communications	p.122-123	
Customer Relationship Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.124-125	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	p.126-127	
Compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.130-132	
IT Landscape			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.143-145	
Risk and Crisis Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.23-31	
	201-2 Financial implications and other risks and opportunities due to climate change	p.51-62	

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Business Ethics and Integrity			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.130-132	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	p.130-132	
	205-2 Communication and training about anti-corruption policies and procedures	p.130-132	
	205-3 Confirmed incidents of corruption and actions taken	p.130-132	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p.130-132	
Digitalization			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.143-145	
Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.207-275	
GRI-201: Economic performance 2016	201-1 Direct economic value generated and distributed	p.262	
	201-4 Financial assistance received from government	p.222, 224	
Circular Economy			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.86-87	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	p.86-87	
	301-2 Recycled input materials used	p.86-87	
Innovation Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.137-140	

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