

# GRI CONTENT INDEX

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	
<b>GRI 101: FOUNDATION (2016)</b>			
GRI 102: GENERAL DISCLOSURE (2016)	102-1	Name of the organization	Sika AG
	102-2	Activities, brands, products, and services	p.18-20
	102-3	Location of headquarters	Sika AG, Zugerstrasse 50, 6341 Baar, Switzerland
	102-4	Location of operations	p.7-9
	102-5	Ownership and legal form	Sika AG, public company, listed at the Swiss Stock Exchange.
	102-6	Markets served	p.48-51
	102-7	Scale of the organization	p.7-10, 18-20, 48-51, 155
	102-8	Information on employees and other workers	p.75-79
	102-9	Supply chain	p.96-101
	102-10	Significant changes to the organization and its supply chain	p.96, 145-146
	102-11	Precautionary Principle or approach	Sika employs a risk-based management approach for its own operations, its supply chain, and the products it sells and distributes. Major operations are regularly screened by experts according to a loss prevention methodology, with frequent support from our insuring partners. Results are translated into improvement plans in consultation with management. This results in an overall low loss rate due to events such as major supply disruptions and ensures that customers receive their goods from Sika on time. p.23-26
	102-12	External initiatives	p.147
	102-13	Membership of associations	p.147
	102-14	Statement from senior decision-maker	p.2-3
	102-15	Key impacts, risks, and opportunities	p.23-44; 64-67
	102-16	Values, principles, standards, and norms of behavior	p.68-69 <a href="http://www.sika.com/en/about-us/who-we-are/values-principles.html">www.sika.com/en/about-us/who-we-are/values-principles.html</a>
	102-17	Mechanisms for advice and concerns about ethics	p.70-74
	102-18	Governance structure	p.148-153; 157-161
	102-19	Delegating authority	p.148-153
	102-20	Executive-level responsibility for economic, environmental, and social topics	p.56-57
	102-21	Consulting stakeholders on economic, environmental, and social topics	p.63-64
	102-22	Composition of the highest governance body and its committees	p.157-161
	102-23	Chair of the highest governance body	The Chair of the Board is not an executive officer in Sika.
	102-24	Nominating and selecting the highest governance body	p.157-161
	102-25	Conflicts of interest	<a href="https://www.sika.com/en/about-us/organization/board-of-directors.html">https://www.sika.com/en/about-us/organization/board-of-directors.html</a>
	102-26	Role of highest governance body in setting purpose, values, and strategy	p.157, 160-161

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GRI 102: GENERAL DISCLOSURE (2016)	102-27	Collective knowledge of highest governance body	p.151
	102-28	Evaluating the highest governance body's performance	p.24-25
	102-29	Identifying and managing economic, environmental, and social impacts	p.23-44, 64-67
	102-30	Effectiveness of risk management processes	p.23-31
	102-31	Review of economic, environmental, and social topics	p.23-44, 64-67
	102-32	Highest governance body's role in sustainability reporting	The Board of Directors and the Chief Innovation and Sustainability Officer review and approve the Sustainability report as an integral part of the Annual Report.
	102-33	Communicating critical concerns	p.73
	102-34	Nature and total number of critical concerns	p.70-71
	102-35	Remuneration policies	p.166-185
	102-36	Process for determining remuneration	p.166-185
	102-37	Stakeholders' involvement in remuneration	p.166-185
	102-38	Annual total compensation ratio	p.166-185
	102-39	Percentage increase in annual total compensation ratio	p.166-185
	102-40	List of stakeholder groups	p.63-64
	102-41	Collective bargaining agreements	p.77
	102-42	Identifying and selecting stakeholders	p.63-64
	102-43	Approach to stakeholder engagement	p.63-64
	102-44	Key topics and concerns raised	p.63-64
	102-45	Entities included in the consolidated financial statements	p.237-242
	102-46	Defining report content and topic Boundaries	p.66-67
	102-47	List of material topics	p.66-67
	102-48	Restatements of information	p.96
	102-49	Changes in reporting	There are no changes in the list of material topics and topic boundaries compared to previous reporting periods. Sika includes all subsidiaries in the reporting. p.145-146

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GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents
GRI 102: GENERAL DISCLOSURE (2016)	102-50 Reporting period	January 1, 2021 - December 31, 2021
	102-51 Date of most recent report	The last reports were the Sika Sustainability Report 2020 and the GRI Report 2020. In 2021, Sika decided to publish one Sustainability Report with reference to the GRI Standards.
	102-52 Reporting cycle	Annual reporting cycle
	102-53 Contact point for questions regarding the report	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
	102-54 Claims of reporting in accordance with the GRI Standards	This report has been prepared with reference to the GRI Standards.
	102-55 GRI content index	The GRI content index is not embedded in the Annual Report 2021, but it is available as a separate document in the download center.
	102-56 External assurance	Sika's Sustainability Report 2021 has not been externally assured.

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## TOPIC-SPECIFIC STANDARDS

### GRI 200: ECONOMIC SERIES (2016)

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents
<b>Topic: Economic performance</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.141-142
	103-3	Evaluation of the management approach	p.141-142
GRI-201: Economic performance (2016)	201-1	Direct economic value generated and distributed	p.143
<b>Topic: Anticorruption</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.71-74
	103-3	Evaluation of the management approach	p.71-74
GRI-205: Anticorruption (2016)	205-1	Operations assessed for risks related to corruption	p.71-72
	205-2	Communication and training about anti-corruption policies and procedures	p.69-72
	205-3	Confirmed incidents of corruption and actions taken	p.71
<b>Topic: Anti-competitive behaviour</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.71-74
	103-3	Evaluation of the management approach	p.71-74
GRI-206: Anti-competitive behaviour (2016)	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p.70-71
<b>Topic: Tax</b>			
GRI-207: Tax (2019)	207-1	Approach to Tax	p.143-144
	207-2	Tax governance, control, and risk management	p.143-144
	207-4	Country-by-country reporting	p.144

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## GRI 300: ENVIRONMENTAL SERIES (2016)

GRI Standards	Disclosure		Page number(s)* and/or URL(s) and/or other documents
<b>Topic: Materials</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.107-108
	103-3	Evaluation of the management approach	p.107-108
GRI-301: Materials (2016)	301-1	Materials used by weight or volume	p.116-117
	301-2	Recycled input materials used	P.117
<b>Topic: Energy</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.107-108
	103-3	Evaluation of the management approach	p.107-108
GRI-302: Energy (2016)	302-1	Energy consumption within the organization	p.119-121
	302-3	Energy intensity	p.119
	302-4	Reduction of energy consumption	p.119-121
<b>Topic: Water</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.107-108
	103-3	Evaluation of the management approach	p.107-108
GRI-303: Water and Effluents (2018)	303-1	Interactions with water as a shared resource	p.108-113
	303-2	Management of water discharge-related impacts	p.111-112
	303-3	Water withdrawal	p.108-110
	303-4	Water discharge	p.111
	303-5	Water consumption	p.108-110

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GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	
<b>Topic: Emissions</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.107-108
	103-3	Evaluation of the management approach	p.107-108
	Clause 1.2	Reporting requirements	Offsets have never been used by Sika to meet targets, year 2021 included.
GRI-305: Emissions (2016)	305-1	Direct (Scope 1) GHG emissions	p.122-123
	305-2	Energy indirect (Scope 2) GHG emissions	p.122-123
	305-3	Other indirect (Scope 3) GHG emissions	p.124
	305-4	GHG Emissions Intensity	p.122
	305-5	Reduction of GHG emissions	p.59, 121-122
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p.125
<b>Topic: Effluents and waste</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.107-108
	103-3	Evaluation of the management approach	p.107-108
GRI-306: Effluents and waste (2016)	306-1	Water discharge by quality and destination	p. 108, 110-113
	306-2	Waste by type and disposal method	p.114
	306-3	Significant spills	p.126
<b>Topic: Environmental compliance</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.107-108, 125-126
	103-3	Evaluation of the management approach	p.107-108, 125-126
GRI-307: Environmental compliance (2016)	307-1	Non-compliance with environmental laws and regulations	p.126
<b>Topic: Supplier Environmental Assessment</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.97
	103-3	Evaluation of the management approach	p.97
GRI-308: Supplier environmental assessment (2016)	308-1	New suppliers that were screened using environmental criteria	p.99-100

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## GRI 400: SOCIAL SERIES (2016)

GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	
<b>Topic: Employment</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.75
	103-2	The management approach and its components	p.75
	103-3	Evaluation of the management approach	p.75
GRI-401: Employment (2016)	401-1	New employee hires and employee turnover	p.78
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p.79
	401-3	Parental leave	p.79
<b>Topic: Occupational Health and Safety</b>			
GRI-103: Management approach (2018)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.86-89
	103-3	Evaluation of the management approach	p.86-89
	403-1	Occupational health and safety management system	p.89
	403-2	Hazard identification, risk assessment, and incident investigation	p.90
	403-3	Occupational health services	p.90
	403-4	Worker participation, consultation, and communication on occupational health and safety	p.88-90
	403-5	Worker training on occupational health and safety	p.90
GRI-403: Occupational health and safety (2018)	403-7	Prevention and mitigation of occupational health and safety impacts	p.87-89, 92-93
	403-8	Workers covered by an occupational health and safety management system	p.89
	403-9	Work-related injuries	p.91
	403-10	Work-related ill health	p.91

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GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	
<b>Topic: Training and education</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.83
	103-3	Evaluation of the management approach	p.83
GRI-404: Training and education (2016)	404-1	Average hours of training per year per employee	p.85
	404-2	Programs for upgrading employee skills and transition assistance programs	p.83-85
	404-3	Percentage of employees receiving regular performance and career development reviews	p.86
<b>Topic: Diversity and equal opportunity</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.80
	103-2	The management approach and its components	p.80
	103-3	Evaluation of the management approach	p.80
GRI-405: Diversity and equal opportunity (2016)	405-1	Diversity of governance bodies and employees	p.80-82
<b>Topic: Human rights assessment</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.94-95
	103-3	Evaluation of the management approach	p.94-95
GRI-412: Human rights assessment (2016)	412-1	Operations that have been subject to human rights reviews or impact assessments	p.95
	412-2	Employee training on human rights policies or procedures	p.94-95
<b>Topic: Local communities</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.104-106
	103-3	Evaluation of the management approach	p.104-106
GRI-413: local communities (2016)	413-1	Operations with local community engagement, impact assessments, and development programs	p.106

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GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	
<b>Topic: Supplier social assessment</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.97
	103-3	Evaluation of the management approach	p.97
GRI-414: Supplier social assessment (2016)	414-1	New suppliers that were screened using social criteria	p.99-100
<b>Topic: Customer health and safety</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.92
	103-3	Evaluation of the management approach	p.92
GRI-416: Customer health and safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories	p.93
<b>Topic: Marketing and labelling</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.140
	103-3	Evaluation of the management approach	p.140
GRI-417: Marketing and labelling (2016)	417-1	Requirements for product and service information and labeling	p.140
	417-2	Incidents of non-compliance concerning product and service information and labelling	p.140
<b>Topic: Sustainable Solutions and Innovation</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.129
	103-3	Evaluation of the management approach	p.129

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GRI Standards	Disclosure	Page number(s)* and/or URL(s) and/or other documents	
<b>Topic: Circular economy</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.115
	103-3	Evaluation of the management approach	p.115
<b>Topic: Customer Relation and Satisfaction</b>			
GRI-103: Management approach (2016)	103-1	Explanation of the material topic and its Boundary	p.66-67
	103-2	The management approach and its components	p.102-103
	103-3	Evaluation of the management approach	p.102-103

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