

Swiss non-financial matter report

The information contained in the sections referenced in the index below constitutes the report of SIG on non-financial matters in accordance with art. 964b of the Swiss Code of Obligations (CO).¹ The shareholder vote on the non-financial matter report required by art. 964c of CO is limited to information contained in these referenced sections.

Art. 964b requirement	Topic	Annual report section	Page ref.	Art. 964b requirement	Topic	Annual report section	Page ref.
Description of business model		Strategic report:		Environmental matters (incl. CO ₂ goals)	Climate change	• Sustainability / Climate+ (incl. climate transition plan)	57–66
		• Our business	3–5			• TCFD report (appendix)	158–165
		• Our value creation model	6–13		Waste and circular economy	Sustainability / Resource+	77–91
Sustainability approach - overview		Sustainability / Introduction:			Biodiversity and forest ecosystems	Sustainability / Forest+	67–76
		• Our sustainability approach	40		Sustainable raw materials	Sustainability / Forest+ Sustainability / Resource+ Sustainability / Our supply chain	67–76 77–91 107–114
		• SIG – for better	41–43		Water	Sustainability / Resource+	77–91
		• Our key policies	47–48		Innovation in products and services	Sustainability / Sustainable innovation	99–106
		• Our sustainability governance	49–52	Social matters	Responsible suppliers	Sustainability / Our supply chain	107–114
		• Measurement and effectiveness	49		Product safety and integrity	Sustainability / Food+	92–98
		• Stakeholder engagement	53–55	Employee-related matters	Diversity, equity and inclusion	Sustainability / Our people	119–126
Coverage of subsidiaries and assurance		• Sustainability / Introduction / Our sustainability reporting / Scope and assurance	36		Employee satisfaction, development and working environment	Sustainability / Our people	119–126
		• Consolidated financial statements (note 27)	276–278		Health, safety and wellbeing	Sustainability / Health, safety, and wellbeing	127–132
References to reporting regulations and frameworks		Sustainability / Introduction / Our sustainability reporting:		Respect for human rights	Human rights	Sustainability / Human rights	115–118
		• Introduction section	36	Combating corruption	Anti-corruption	Sustainability / Governance and ethics	138–140
		• Reporting regulations and frameworks	37		Fair business practices	Sustainability / Governance and ethics Sustainability / Our supply chain	138–140 107–114
Material topics and risk overview	• Our material topics	Sustainability / Introduction / Our material topics	44–46	Main performance indicators	KPIs	Included in the respective sustainability chapters for our material topics – see above	
	• Risk management	• Sustainability / Introduction / Key business risks related to ESG topics	56				
		• Strategic report / Enterprise risk management	31–34				
		• TCFD report (appendix)	158–165				
	• Due diligence	Sustainability / Introduction:					
		• Due diligence	49				
		• Our material topics	44–46				

¹ The sections and pages referenced in the above index with respect to a particular non-financial matter pursuant to art. 964b CO primarily contain disclosures relating to that non-financial matter. However, the disclosures within these sections and pages may also be relevant to non-financial matters pursuant to art. 964b CO referenced in other sections and pages of the above index.