

Sustainability Guideline External Version

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1. Document purpose

Sustainability is becoming an increasingly important topic, not only in private but also in the business context. As environmental and social standards evolve, so do the expectations of our customers, partners, investors, and employees. The Sikla Sustainability Guideline serves as a central resource to ensure that our actions across the company align with our sustainability goals, values, and legal responsibilities.

This document is designed for all Sikla stakeholders. It is a document which is intended to be published externally and serve as a tool to cross reference ESG requirements and Sikla's ESG performance. This document is intended as living document, regularly updated to reflect changes in regulations, expectations, and corporate progress.

The document guides readers through the topic of sustainability and offers an overview of Sikla's sustainability priorities, commitments, and ongoing initiatives across environmental, social, and governance dimensions.

Furthermore, it provides clarity by explaining the meaning and relevance of key sustainability concepts such as GWP, EcoVadis, SBTi ...

The document serves as a practical reference tool for departments to respond to customer enquiries and understand where to find additional resources or expertise. If you have any questions, please contact your primary Sikla contact or info@sikla.com

2. Sikla Sustainability Documents

This chapter provides an overview of Sikla's most important sustainability-related documents. Each document plays a role in supporting our environmental and social responsibility, regulatory compliance, and communication with stakeholders. The goal of the section is to help our stakeholders quickly identify which document is relevant.

2.1 Sikla Sustainability Policy

Sikla's Sustainability Policy serves as the foundation for responsible and future-oriented business practices. The company aims to achieve full climate neutrality by 2030. Key initiatives include sourcing electricity from renewable sources, locating production closer to markets, and reducing transport related emissions. This approach is supported by a Code of Conduct that obligates management to act sustainably and free from corruption. The sustainability policy can be found [here](#).

2.2 Supplier code of conduct

Sikla's Supplier Code of Conduct ensures that all partners adhere to international standards, including the ILO core labour standards and the principles of the UN Global Compact. This includes the prohibition of child labour, payment of fair wages, and working hours, as well as environmental and social responsibility. All new suppliers are sent the suppliers code of conduct to sign, and audits are conducted in cases of suspected non-compliance. The Supplier Code of Conduct can be found [here](#).

2.3 Environmental Product Declaration (EPDS)

Sikla provides officially validated EPDs for all product groups, offering transparency on the environmental impact of its products throughout their entire life cycle. These EPDs support informed customer decisions and promote sustainable construction practices.

The Global Warming Potential (GWP) is a core indicator in every EPD. The GWP is used to express the product's contribution to global warming in terms of CO₂ equivalents (CO₂e) – based on a full life cycle assessment.

GWP is a metric that compares the climate impact of different greenhouse gases over a specific period, usually 100 years. Carbon dioxide (CO₂) is used as a reference with a GWP of 1. Other gases are compared to CO₂. Methane (CH₄) has a GWP of approximately 30.

This means that one ton of methane is equal to 30 tons of CO₂ in impact.

Using EPDs with GWP helps to assess the climate impact of products and materials.

Furthermore, the identification of climate hotspots is simplified.

Our EPD booklet, as well as the EPDs themselves, can be found in the [download area](#) of our homepage.

2.4 ISO 14001

The Sikla companies Sikla Poland and Sikla GmbH in Germany, as well as Sikla Corporate Headquarters GmbH, are certified under ISO 14001:2015, the international standard for environmental management systems. The certification of more subsidiaries is planned soon. The certification confirms that Sikla maintains a structured system for environmental responsibility, focusing on resource conservation, emission reduction and legal compliance, with continuous improvement as a core objective.

2.5 EcoVadis

Sikla undergoes yearly sustainability assessments by EcoVadis, the world's largest provider of corporate sustainability ratings. EcoVadis assesses the company's performance across 4 topics: ethics, labour and human rights, environment and sustainable procurement. After being awarded our first medal in 2022, the Sikla group was awarded the silver medal in 2024 for outstanding performance in environment, labour and human rights, ethics and sustainable procurement – placing the company among the top 15% of evaluated firms. The goal is to achieve gold medal status by 2029.

2.6 Product flexibility

Sikla products are designed to enable reuse of the products. All Sikla products are designed to match the lifetime of the building they are used for. Due to the modular system products can be disassembled and reused as indicated by the reuse scenario in the EPDs. This is most commonly practised with siFramo products. For more information please contact your Sikla contact person or info@sikla.com

2.7 Sustainability report

Since 2023, Sikla has published an annual Sustainability report, offering a transparent overview of its environmental, social, and governance (ESG) efforts. These reports form the

basis for strategic improvements and demonstrate Sikla's commitment to sustainable development, transparency and accountability. The yearly sustainability reports can be found in the sustainability area of our homepage.

Since the EU published its requirement for companies of a certain size to adhere to the ESRS (European Sustainability Reporting Standard) with their sustainability reporting, we have begun preparations to fulfil this requirement. ESRS are the key component to CSRD, as they make up the topics and data points on which are to be reported when adhering to the new standard. For this reason, the format of the sustainability report will change to CSRD (Corporate Sustainability Reporting Standard) for the 2024 report and onwards. This is a change from the previously used DNK (German Sustainability Code) standard. The CSRD standard is intended to standardise sustainability reporting and allow for improved comparability between reporting companies.

All sustainability reports of the Sikla group can be found on the website; the most recently published report is for 2024 and can be found [here](#).

2.8 Global Compact

As a signatory of the UN Global Compact, Sikla is committed to upholding its ten universal principles in the areas of human rights, labour, environmental protection and anti-corruption. This global initiative aligns with Sikla's vision of responsible and sustainable corporate governance. Not only is Sikla Holding GmbH a member of the United Nations Global Compact, but so are the following subsidiaries on their own: Sikla France S.A.R.L., Sikla Bohemia s.r.o., Sikla Slovensko s.r.o., Sikla Oceania Pty Limited, Sikla Lusa Lda., Sikla Austria Ges.m.b.H, Sikla UK Limited, Sikla Polska Sp. Z o.o., Sikla Hispania S.L.U., Sikla GmbH.

Each subsidiary supports the ten principles with respect to their context and possibilities.

3. Environmental sustainability

At Sikla, environmental sustainability is a core pillar of our corporate responsibility. We recognise that our operations, products and supply chains have an impact on the environment – and we are committed to reducing this impact in line with scientific standards and stakeholders' expectations.

This chapter outlines how we approach environmental sustainability across the company. Our goal is to continuously reduce our ecological footprint while creating long-term value for our customers, employees, and society. This involves integrating sustainability into decision-making, innovation, and everyday practices across all departments and regions.

3.1 Science Based Target Initiative (SBTi)

The Science-based Targets initiative (SBTi) is a globally recognised framework that enables companies to set ambitious and scientifically grounded emissions reduction targets. These targets are designed to align with the objectives of the Paris Agreement, specifically to limit global warming to well below 2° above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5°.

The SBTi is a joint initiative by CDP, the UN Global Compact (which we actively support), World Resources Institute (WRI), and the Worldwide Fund for Nature (WWF).

Currently, we are working on setting science-based targets for Sikla. We are committed to participating in the Initiative, demonstrating our dedication to sustainability and climate action. Our targets are not yet verified; we aim to achieve verification by 2027. For more information please contact your Sikla representative or info@sikla.com

3.2 Renewable Energy

Many Sikla subsidiaries ensure to purchase renewable energy. The current proportion of renewable energy consumed can be found in the sustainability report, you can find the most recently published report [here](#).

3.3 Sustainability measures

As the transport of goods and people is one of the main causes of emissions in the Sikla group, we pay special attention to the area of logistics and to which cars are made available as company cars. The logistics companies we work with directly have been assessed via a questionnaire on their sustainability efforts and sustainability goals. The results of the assessment can be considered when choosing to award projects to a logistics company.

With regard to the car fleet for Sikla employees, the most environmentally friendly cars are chosen after considering the use and needs that the car must fulfil. This has led to a significant increase in the proportion of electric and hybrid cars used. The CO₂ emissions of cars used by Sikla are continuously monitored and published annually in the sustainability report. The most recently published report can be found [here](#).

3.4 XCarb steel

Sikla products are a more sustainable option than conventional steel products, such as steel beams. This is thanks to the modular system Sikla developed, where less raw material is needed without compromising safety and load bearing capacity, as well as the lack of need for welding when installing the products. Based on calculations from our EPDs and comparisons with other (non-modular) products and the figures in their respective EPDs, CO₂ emissions are significantly reduced through using Sikla's products.

A further CO₂ reduction can be offered for siFramo products specifically, through XCarb certificates. XCarb is an option of steel offered by ArcelorMittal, which offers a low carbon steel. Not to be confused with green steel. XCarb steel is made from recycled materials and produced with 100% renewable energy, offering CO₂ reductions on steel of up to 70% on the raw material, enabling a significant reduction of emissions attributed to the respective product, and your Scope 3 emissions for purchased materials. This option will be introduced throughout 2026. For any questions, please contact sustainability@sikla.com

4. Regulation Documentation

Navigating the growing landscape of sustainability regulations is essential for ensuring legal compliance, meeting customer requirements, and maintaining Sikla's reputation as a responsible business partner.

This chapter provides an overview of key legal frameworks, standards and documentation obligations that are relevant.

4.1 REACH

Sikla is affected by REACH Regulation to a certain extent and compliant. If you require further information or documentation on this matter, please contact your Sikla representative or info@sikla.com

4.2 RoHS

Sikla is affected by RoHS Regulation to a certain extent and is compliant. If you require further information or documentation on this matter, please contact your Sikla representative or info@sikla.com

4.3 POP Regulation

Sikla is affected by POP Regulation to a certain extent and is compliant. If you require further information or documentation on this matter, please contact your Sikla representative or info@sikla.com

4.4 CBAM

Sikla is affected by CBAM to an extent. We comply with the regulation. If you require further information or documentation on this matter, please contact your Sikla representative or info@sikla.com

4.5 CSDDD and LkSG Regulations

4.5.1 LkSG (Supply Chain Due Diligence Act)

The **Lieferkettensorgfaltspflichtengesetz (LkSG)** in Germany is intended to ensure that companies take responsibility for human rights and environmental standards throughout their global supply chains. Its goal is to prevent abuses such as child labour, forced labour, unsafe working conditions, and severe environmental harm by requiring firms to establish risk management, conduct regular analyses, and report transparently.

In reality, the law applies to large companies (initially those with over 3,000 employees, now extended to those with over 1,000) and obliges them to monitor both direct suppliers and, to a limited extent, indirect suppliers. While it has raised awareness and created frameworks for accountability, many firms face challenges in implementation, especially in tracing complex supply chains and balancing compliance with practical business operations.

Sikla is not directly affected by this law, however, the intend and core principles of this law have been practiced throughout the Sikla group for a long time. Further information and an official statement are available on this topic. Please contact your Sikla representative or info@sikla.com

4.5.2 CSDDD

The **Corporate Sustainability Due Diligence Directive (CSDDD)** is an EU law designed to make large companies accountable for human rights and environmental impacts throughout their global value chains. Its intent is to embed international standards into binding legislation, requiring firms to identify, prevent, and mitigate risks such as forced labour, unsafe working conditions, and environmental harm. In reality, political compromises have narrowed its scope to only very large firms, and implementation faces challenges in tracing complex supply chains, meaning its reach is more limited than originally envisioned, though it still marks a significant step toward legally enforced corporate sustainability.

Sikla is not directly affected by this law, however, the intend of this law has been practiced throughout the Sikla group for a long time. For further information please contact your Sikla representative or info@sikla.com

4.6 EU-DR

Sikla is affected by this regulation. If you require further information, please contact your Sikla representative or info@sikla.com

4.7 Ecodesign for Sustainable Products Regulation (ESPR)

Sikla, as a product developer and distributor of steel-based systems, is considered an economic operator under the ESPR. Sikla monitors the development of delegated acts and engages suppliers to ensure traceability and data access. Furthermore, Sikla has EPDs for all product groups, which include a mandatory life cycle assessment and fully fulfil the ecological requirements of ESPR. Further information is available on this topic. Please contact your Sikla representative or info@sikla.com

4.8 CSRD

The **Corporate Sustainability Reporting Directive (CSRD)** is an EU regulation designed to significantly expand and standardize how companies report on sustainability. Its intent is to ensure that firms disclose detailed, comparable information on environmental, social, and governance (ESG) topics, aligning corporate reporting with the EU Green Deal and international frameworks. This requires affected companies to use the European Sustainability Reporting Standards (ESRS). While it promises greater transparency and

accountability, many businesses face challenges with the complexity of compliance, making implementation demanding even as it sets a new benchmark for corporate sustainability reporting.

Sikla will be affected by the CSRD regulation when it takes full effect. In preparation we published the 2024 sustainability report in accordance with this regulation and intend on maintaining this reporting standard for future reports. For any questions please contact your Sikla representative or info@sikla.com

4.9 Building certifications

There are various certifications available for sustainable buildings worldwide.

Sikla is a supplier of building products but does not sell finished buildings. For this reason, we can only support building certifications to a certain extent. The requirements of the various certifications vary greatly. If necessary, we need specific requirements from customers in order to provide supporting documentation for the respective certifications. For further information please contact your Sikla representative or info@sikla.com

4.9.1 DGNB

DGNB (Deutsche Gesellschaft für Nachhaltiges Bauen) is a sustainable building certification specific to Germany. Further information and an official statement are available on this topic. Please contact your Sikla representative or info@sikla.com