Appendix

Key performance indicators

Climate+

Indicator	Unit	2020	2024	2025	Material topics	Reporting index
Decarbonizing our operations						
Scope 1 greenhouse gas emissions for production	thousands of metric tons of CO_2e	28.6	20.1[1]	20.4 ✓	Climate change	Climate+ GRI content index 305-1 Greenhouse gas emissions reporting
Scope 2 greenhouse gas emissions for production (market based)	thousands of metric tons of CO_2e	62.5	0.0	0.0 ✓		Climate+ GRI content index 305-2 Greenhouse gas emissions reporting
Total Scope 1 and 2 greenhouse gas emissions	thousands of metric tons of CO_2e	91.1	20.1[1]	20.4 ✓		Climate+ Greenhouse gas emissions reporting
Electricity used for production from renewable sources (Power Purchase Agreements or Energy Attribute Certificates)	%	100[2]	100	100 ✓		Climate+ GRI content index 302-1
Electricity used for production from renewable Power Purchase Agreements	%		22.6	24.7		Climate+
Electricity used for production from on-site solar	%		6.5	7.3		
On-site solar capacity	megawatt peak		37.7	38.9		
Energy used for production from renewable sources (Power Purchase Agreements or Energy Attribute Certificates) or compensated using Gold Standard CO_2 offset	%	100[2]	100	100 ✓	Climate change	GRI content index 302-1
Operational energy use for our production	gigawatt hours	383[2]	530	543		GRI content index 302-1

1 Includes retrospective adjustment of emission factors.
2 Aseptic carton business only.

Climate+

Indicator	Unit	2020	2024	2025	Material topics	Reporting index
Energy intensity for carton production	MWh per million m² of sleeves produced	201	180	177 ✓	Climate change	GRI content index 302-3
Energy intensity for bag-in-box and spouted pouch production	MWh per thousand tons produced	–	364[1]	425 ✓		
Decarbonizing our value chain						
Scope 3 greenhouse gas emissions	millions of metric tons of CO_2e	1.96[2]	2.03[2]	1.94 ✓	Climate change	GRI content index 305-3 Greenhouse gas emissions reporting
Scope 3 greenhouse gas emissions intensity	grams of CO_2e per liter of food packed	70[2]	67[2]	64 ✓		Climate+ GRI content index 305-4
Greenhouse gas emissions from inbound and outbound logistics[3]	thousands of metric tons of CO_2e	206[2]	209[2]	209 ✓		Climate+ GRI content index 305-3 Greenhouse gas emissions reporting
Scope 1, 2, and 3 greenhouse gas emissions intensity	grams of CO_2e per liter of food packed	74[2]	67[2]	65 ✓		GRI content index 305-4
Bioethanol or other biomaterials for printing our aseptic cartons	%		100	100		Climate+
Reducing climate impacts beyond our value chain						
Aseptic packaging sold	% of packaging revenue		82	83 ✓	Innovation in products and services Climate change	GRI content index

1 Restated following correction to the bag-in-box and spouted pouch production weight. See **GRI content index** → for further details.
2 Includes retrospective adjustment of emission factors.
3 Scope 3 categories 4 and 9.

Nature+

Indicator	Unit	2020[1]	2024	2025	Material topics	Reporting index
Support thriving forests						
SIG carton packs sold labeled with Forest Stewardship Council (FSC™) logo	%	97	95	96 ✓	Biodiversity and forest ecosystems Responsible suppliers Sustainable raw materials Waste and circular economy Water	Nature+ GRI content index
Prevent pollution						
Water in operations						Nature+ GRI content index 303-5
Total water withdrawn	*thousands of m³*		*557*	*568*		
Total water withdrawn in water-stressed areas	*thousands of m³*		*315*	*328*		
Total water discharged	*thousands of m³*		*331*	*370*		
Total water discharged in water-stressed areas	*thousands of m³*		*128*	*179*		
Waste rate for carton production	grams of waste per m² of packaging material	32	35	35 ✓		GRI content index
Waste rate for bag-in-box and spouted pouch production	tons of waste per thousand tons produced	–	36.3[2]	45.5 ✓		
Production waste by type	thousands of metric tons	53.1	92.5	94.7		GRI content index 306-3
Raw and laminated carton	*thousands of metric tons*	*48.4*	*71.1*	*70.7*		
Polyethylene	*thousands of metric tons*	*1.6*	*10.1*	*11.9*		
Others	*thousands of metric tons*	*0.2*	*9.2*	*10.0*		
Hazardous waste	*thousands of metric tons*	*2.9*	*1.7*	*1.7*		
Aluminum (<1%)	*thousands of metric tons*	–	*0.4*	*0.4*		

1 Aseptic carton business only.
2 Restated following correction to the total bag-in-box and spouted pouch production weight and waste. See **GRI content index** → for further details.

Nature+

Indicator	Unit	Non-hazardous	Hazardous	Total	Material topics	Reporting index
Production waste by disposal method	metric tons	93,290	1,742	95,032		
Recycled	*metric tons*	*88,019*	*216*	*88,235*		
Reused	*metric tons*	*2,010*	*461*	*2,471*		GRI content index 306-4 GRI content index 306-5
Recovery from energy	*metric tons*	*1,550*	*633*	*2,183*		
Landfill	*metric tons*	*1,321*	*253*	*1,574*		
Other disposal options[1]	*metric tons*	*390*	*179*	*569*		

Indicator	Unit	2020[2]	2024	2025	Material topics	Reporting index
Responsible sourcing						
A-materials[3] from certified sources (FSC™, ASI and ISCC PLUS[4]) for all our packaging	% of A-material volume	62	69	69 ✓	Responsible suppliers Sustainable raw materials Waste and circular economy Water Biodiversity and forest ecosystems	Nature+ GRI content index
A-materials[3] purchased	thousands of metric tons	594	876	852		GRI content index 301-1
A-materials[3] from renewable sources (by volume)	%	72	65	65	Sustainable raw materials	
FSC™ certified liquid packaging board	%		100	100	Responsible suppliers Sustainable raw materials Waste and circular economy Water Biodiversity and forest ecosystems	Nature+
SIG aseptic carton packs sold labeled with ASI logo	millions of packs	80.0	4,564.5	5,474.4 ✓		GRI content index

1 Such as incineration without energy recovery.
2 Aseptic carton business only.
3 See **Responsible culture: Our suppliers** → for our A-materials definition.
4 FSC™, ASI and ISCC PLUS. ISCC PLUS certification is available for polymers linked to renewable or recycled polymers through mass balancing.

Resource+

Indicator	Unit	2020[1]	2024	2025	Material topics	Reporting index
Designed for recycling						
SIG carton packaging that is designed for recycling[2]	%	100	100	100 ✓	Sustainable raw materials Waste and circular economy Biodiversity and forest ecosystems Climate change	Resource+ GRI content index
SIG bag-in-box and spouted pouch packaging alternatives that are designed for recycling[3]	%	–	76	97 ✓		
Food packed with SIG Terra packaging materials	millions of liters	457.2	1,683.6	1,976.3 ✓	Innovation in products and services Waste and circular economy	GRI content index
Food packed in SIG Terra packaging materials	% of total liters packed	3.1	5.5	6.7 ✓		
Recycling at scale						
Coverage of priority countries with Going Circular roadmaps	% of our global packaging volume (sales by weight)		90	90	Waste and circular economy Water Biodiversity and forest ecosystems Climate change	Resource+

1 Aseptic carton business only.
2 Our evaluation of recyclability of cartons is based on the relevant EN643 standard.
3 In line with Design for Recycling criteria developed by APR (Association of Plastic Recyclers), Recyclass and CEFLEX. Covers packaging sold as designed-for-recycling or for which such an option is available for the customer's market segment.

Food+

Indicator	Unit	2020	2024	2025	Material topics	Reporting index
Deliver nutritious food						
Nutritious food and beverage products[1] brought to consumers in SIG packaging	billions of liters	11.3[2,3]	16.4	16.8		Food+
Ensure product and food safety						
Packaging production plants with top level Global Food Safety Initiative (GFSI)[4] recognized food safety certification standards	ratio	8 of 8[5]	26 of 27[6]	25 of 26[6] ✓	Product safety and integrity	Food+ GRI content index
Significant product and service categories which health and safety impacts are assessed for improvement	%	100[5]	100	100		GRI content index 416-1
Non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services	number of incidents	0[5]	0	0		GRI content index 416-2

1 Defined by the independent Health Star Rating System as food and drinks that contribute to a balanced diet and lead to better health.
2 Includes aseptic and chilled cartons.
3 Data adjusted in line with Health Star Rating methodology.
4 GFSI-recognized certifications include the Brand Reputation Compliance Global Standards (BRCGS) packaging standard, Safe Quality Food (SQF), Food Safety System Certification (FSSC 22000), and International Featured Standard (IFS).
5 Aseptic carton business only.
6 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.

Responsible culture: Our people

Indicator	Unit	2020[1]	2024	2025	Material topics	Reporting index
Human rights						
Production sites that completed SEDEX Members Ethical Trade Audit	ratio	8 of 9	29 of 30[2]	28 of 30[2] ✓	Health, safety and wellbeing Diversity, equity and inclusion Business conduct	Our people GRI content index
Employees covered by collective bargaining agreements	%		47	47		GRI content index 2-30
Health and safety						
Total recordable cases[3]	number of cases	33	52	79 ✓	Health, safety and wellbeing	Our people GRI content index 403-9
Total recordable case[3] rate	per 200,000 hours worked	0.83	0.63	0.89 ✓		
Lost-time cases[4]	number of cases	13	27	36 ✓		
Lost-time case[4] rate	per 200,000 hours worked	0.31	0.33	0.41 ✓		
Severity rate of lost-time cases	Absence days per 1,000 days worked		1.26	0.91		GRI content index 403-9
Lost-time cases[4] of contractors	number of cases		12	6		
Lost-time case[4] rate of contractors	per 200,000 hours worked		0.77	0.38		
Near misses	number of cases		774	1,325		
Near miss rate	per 200,000 hours worked		9.46	14.99		
Employee observations	number (% of employees reporting)		45,043 (19%)	79,084 (12%)		
Barriers to safe behavior removed	number		4,320	3,676		

1 Aseptic carton business only.
2 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.
3 Total recordable cases include lost-time, medical treatment, and restricted work cases.
4 A lost-time case is defined as absence for one or more shifts or loss of one or more working days.

Responsible culture: Our people

Indicator	Unit	2020	2024	2025	Material topics	Reporting index
Injuries by type						
Hand or finger	*%*		*45*	*50*	Health, safety and wellbeing	GRI content index 403-9
Foot or leg	*%*		*16*	*14*		
Head	*%*		*8*	*7*		
Back/lower back	*%*		*2*	*4*		
Others	*%*		*29*	*25*		
Injuries by cause						
Cut	*%*		*11*	*24*	Health, safety and wellbeing	GRI content index 403-9
Moving rotating equipment	*%*		*30*	*15*		
Slip, trip or fall	*%*		*23*	*15*		
Equipment handling	*%*		*11*	*15*		
Vehicle safety	*%*		*3*	*5*		
Work at height	*%*		*2*	*1*		
Other	*%*		*20*	*25*		
Employee wellbeing						
Employee survey wellbeing score	% of favorable responses		80[1]	82 ✓	Health, safety and wellbeing	Our people GRI content index

1 2023 employee survey result. The 2024 survey was completed in 2025.

Responsible culture: Our people

Indicator	Unit	2020	2024	2025	Material topics	Reporting index
Shaping an inclusive and engaging culture						
Women in management						Our people GRI content index 405-1
Women in leadership positions	%	*18*	*25*	*25* ✓		
Group Executive Board	%	*0*	*33 (3 of 9)*	*44 (4 of 9)*		GRI content index 405-1
Senior management	%	*22*	*10*	*13*		
Middle management	%	*18*	*25*	*26*		
Junior management	%	*24*	*25*	*27*		
All management	%	*19*	*24*	*26*		
Revenue generating roles	%		*22*	*23*		
Science, Technology, Engineering and Mathematics (STEM) roles	%		*7*	*8*		
Employees covered by a pay and living wage analysis	%		28	46		

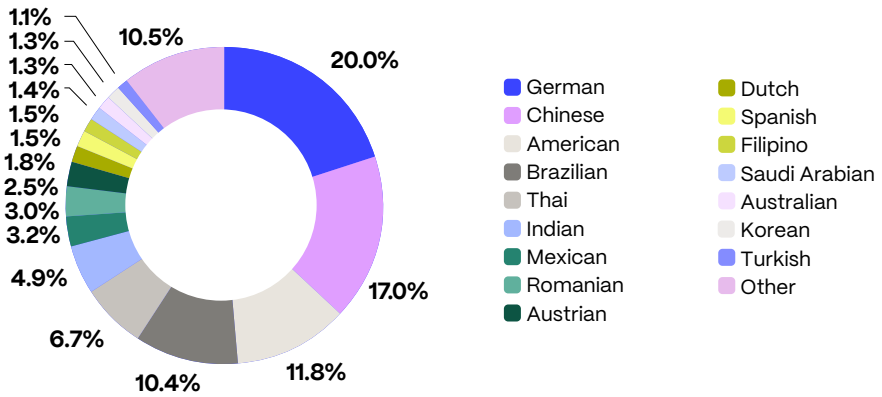
		2023[1]	2025		
Employees participating in the employee survey	%	80	84		
Employee survey engagement score	% of favorable responses	85	86		Our people
Diversity, equity and inclusivity score	% of favorable responses	85	86	Diversity, equity and inclusion	
Employees who feel SIG has responded to their feedback based on the last survey	% of favorable responses	62	64		
Employees who feel SIG makes adequate use of recognition and reward other than money	% of favorable responses	63	65		

1 The 2024 survey was completed in 2025.

Indicator	Unit	2020[1]	2024	2025	Material topics	Reporting index
Attracting and developing talent						
Training per employee	average hours	19.4	20.5	25.7 ✓	Employee satisfaction, development and working environment	Our people GRI content index 404-1
Male	*average hours*	*19.4*	*20.5*	*24.8*		GRI content index 404-1
Female	*average hours*	*19.5*	*21.0*	*28.5*		
Management	*average hours*	*26.3*	*34.4*	*36.6*		
Non-management	*average hours*	*18.4*	*18.6*	*24.1*		
Employees receiving regular performance and career development reviews	%		68	82		GRI content index 404-3
Governance and ethics						
Employees who completed Code of Conduct[2] training	%		99	99	Business conduct Diversity, equity and inclusion Health, safety and wellbeing	Our people GRI content index 205-2

1 Aseptic carton business only.
2 The topics addressed in the SIG Code of Conduct extend beyond the related material topics listed above.

Employees by nationality in 2025

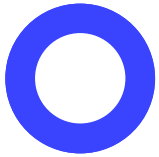


Our workforce in 2025

	Asia Pacific	Americas	Europe	India, Middle East and Africa	Total	%
Total number of employees:[1]	**2,739**	**2,563**	**3,370**	**1,029**	**9,701**	
Male	2,034	1,731	2,675	907	7,347	76%
Female	705	832	695	122	2,354	24%
Employees with a permanent contract:	**1,982**	**2,485**	**3,107**	**1,029**	**8,603**	
Male	1,520	1,690	2,460	907	6,577	76%
Female	462	795	647	122	2,026	24%
aged up to 30	207	593	397	269	1,466	17%
aged 31 to 50	1,478	1,460	1,489	663	5,090	59%
aged above 50	297	432	1,221	97	2,047	24%
Full-time employees:	**1,968**	**2,479**	**2,864**	**1,028**	**8,339**	
Male	1,516	1,687	2,307	907	6,417	77%
Female	452	792	557	121	1,922	23%
Part-time employees:	**14**	**6**	**243**	**1**	**264**	
Male	4	3	153	0	160	61%
Female	10	3	90	1	104	39%
Employees with a fixed-term contract:	**757**	**78**	**263**	**0**	**1,098**	
Male	514	41	215	0	770	70%
Female	243	37	48	0	328	30%
thereof Apprentices	**0**	**31**	**134**	**0**	**165**	**15%**

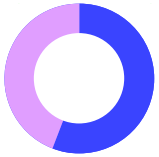
Governance bodies by age group in 2025

Board of Directors



- Aged above 50 – **9** **100%**
- Aged 31 to 50 – **0** **0%**
- Aged up to 30 – **0** **0%**

Group Executive Board



- Aged above 50 – **5** **56%**
- Aged 31 to 50 – **4** **44%**
- Aged up to 30 – **0** **0%**

Hiring in 2025

	Asia Pacific	Americas	Europe	India, Middle East and Africa	Total
Total number of new hires:	**118**	**691**	**194**	**175**	**1,178**
Male	90	485	139	143	857
Female	28	206	55	32	321
aged up to 30	29	255	67	94	445
aged 31 to 50	82	368	106	78	634
aged above 50	7	68	21	3	99
Rate of new hires:	**6%**	**28%**	**6%**	**17%**	**14%**
Male	1%	6%	2%	2%	10%
Female	0%	2%	1%	0%	4%
aged up to 30	14%	43%	17%	35%	30%
aged 31 to 50	6%	25%	7%	12%	12%
aged above 50	2%	16%	2%	3%	5%

Employee turnover in 2025

	Asia Pacific	Americas	Europe	India, Middle East and Africa	Total
Total employee turnover	**9%**	**25%**	**7%**	**14%**	**13%**
Voluntary employee turnover rate	**5%**	**10%**	**3%**	**10%**	**6%**
Total employee turnover:	**178**	**623**	**212**	**140**	**1,153**
aged up to 30	22	195	47	47	311 (21%)
aged 31 to 50	120	348	81	78	627 (12%)
aged above 50	36	80	84	15	215 (11%)
Male	132	450	169	119	870 (13%)
Female	46	173	43	21	283 (14%)

1 An employee is any individual in an employment relationship with the organization under applicable national laws. The headcount includes both active and inactive employees but excludes manpower leasing. Active employees are individuals with an active contract, including apprentices. Inactive employees are individuals on parental leave, sick leave, garden leave, or partial retirement free periods. The number of employees is reported as headcount as of December 31, 2025.

Responsible culture: Our suppliers

Indicator	Unit	2020	2024	2025	Material topics	Reporting index
Significant suppliers[1] who have signed our Supplier Code of Conduct or have an equivalent code for respecting human rights in place	%		44	65 ✓	Human rights Responsible suppliers	Our suppliers GRI content index
New suppliers screened using environmental and social responsibility criteria	%		95	95	Responsible suppliers	GRI content index 308-1

1 Our **significant suppliers** → definition has been updated in 2025 to focus our efforts on higher risk suppliers. The 2024 comparative has been updated to reflect this change.

Reporting regulations and frameworks

We align our sustainability reporting with (or are preparing to follow or align with) recognized external regulations or frameworks, covering a broad range of sustainability and ESG topics including:

- **CDP:** We disclose detailed information for investors and customers on our management and performance on climate, forests and water through CDP.
- **Dow Jones Best-in-Class Indices (DJBIC):** In 2025, we responded to the S&P Global Corporate Sustainability Assessment survey for an investor audience for the fifth time.
- **EcoVadis:** We submit extensive information to support our annual assessment by EcoVadis for customers.
- **EU Corporate Sustainability Reporting Directive (CSRD):** Considering the 2025 regulatory developments, SIG has adjusted its timeline for full implementation of the CSRD and the associated European Sustainability Reporting Standards (ESRS). Following the European Commission's Omnibus I reform package, and formal adoption of legislation to amend the ESRS in July 2025, SIG has elected to defer disclosures originally scheduled for 2025. This decision reflects the evolving scope and timing of the ESRS framework and acknowledges the need for a phased and pragmatic approach to ensure continuity, comparability and transparency for our stakeholders during the transition, while allowing us to prepare thoroughly for future implementation. The Group remains committed to transparency and will continue to report in line with the Global Reporting Initiative (GRI) standards. The ESRS double materiality assessment from 2024, and the 2025 review, continue supplement our GRI materiality assessment (see **Introduction: Our material topics** →).
- **EU Deforestation Regulation (EUDR):** We have prepared systems to link beverage carton batch production to suppliers' due diligence submissions in TRACES, in line with EUDR requirements. Despite proposed delays to the regulation's application, we continue readiness efforts with suppliers to ensure compliance.
- **EU Taxonomy:** We have voluntarily reported on our taxonomy eligibility for the aseptic carton business since 2022 and the bag-in-box, spouted pouch and chilled carton businesses since 2023. We have begun taxonomy alignment in our aseptic carton business and will align completion with our CSRD implementation. See our **EU Taxonomy** →.
- **Global Reporting Initiative (GRI):** We report annually in accordance with the GRI Standards. Our GRI reporting is integrated in this Annual Report. See our **GRI content index** →.
- **Greenhouse Gas (GHG) Protocol:** Our greenhouse gas emissions are reported in accordance with the GHG Protocol (see our **GHG emissions basis for reporting** →). We are continuing to review the ongoing developments of the GHG Protocol on Carbon Removals and Land Sector as a basis to establish a FLAG (forest land and agriculture) target once robust data is available, in line with the Science Based Targets initiative's requirements.
- **Human rights due diligence and transparency:** As part of our workstream on human rights, we regularly conduct evaluations of due diligence activities, including related reporting required to meet regulations on this topic, such as the Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour (DDTrO) (see below) and the German Supply Chain Due Diligence Law (Lieferkettensorgfaltspflichtengesetz).
- **Science Based Targets Network:** SIG is a member of the Science Based Targets Network Corporate Engagement Program and we follow the requirements and report on progress. For further details, see **Partnerships and memberships: Science Based Targets Network (SBTN)** →.
- **Swiss Code of Obligations art. 964j-l (Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour):** Based on an assessment of our obligations regarding minerals and metals for 2025, we have concluded that SIG falls below the quantitative thresholds and therefore is exempt from the Swiss requirements on due diligence and reporting on minerals and metals from conflict-affected areas. The outcome of our assessment of our due diligence and reporting obligations regarding child labor is presented separately, see our **Report on child labor due diligence in the supply chain** →.
- **Swiss law on reporting obligations on non-financial matters:** We report in line with the requirements of the Swiss law on reporting obligations on non-financial matters (Swiss Code of Obligations art. 964b) in the form of an index, with references to relevant sections in the Annual Report. See our **Swiss non-financial matter report** →.
- **Swiss Ordinance on Climate Reporting:** We report in line with the Swiss Ordinance on Climate Reporting, which is based on TCFD. See our **TCFD Report** →.
- **Task Force on Climate-related Financial Disclosures (TCFD):** We report in line with the TCFD recommendations, including scenario analysis, to address climate-related risks and opportunities. See our **TCFD Report** →.
- **Taskforce on Nature-related Financial Disclosures (TNFD):** Building on our commitments in **Nature+** →, we are using the TNFD framework to inform our assessment of risks and opportunities for our business and are reviewing our disclosure practice to achieve an improved alignment with TNFD requirements.
- **United Nations Global Compact:** As a signatory to the United Nations Global Compact, we submit an annual Communication on Progress.
- **United Nations Sustainable Development Goals (SDGs):** We describe how we are contributing to the SDGs in this report. See **Contribution to the United Nations Sustainable Development Goals** →.

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.
Description of business model		Strategic report:	
		• Our business	4–6
		• Our value creation model	7–12
Sustainability approach – overview		Sustainability / Introduction:	
		• Our 2020 to 2025 roadmap	38
		• Our sustainability approach	39
		• Our sustainable packaging journey	40–44
		• Our key policies	48–49
		• Our sustainability governance	50–53
		• Our sustainability governance / Measurement and effectiveness	50
		• Stakeholder engagement	54–56
		Sustainability / Appendix / Contribution to United Nations Sustainable Development Goals	165–166
Coverage of subsidiaries and assurance		• Sustainability / Introduction / Our sustainability reporting / Scope and assurance	37
		• Consolidated financial statements (note 27)	272–274
References to reporting regulations and frameworks		• Sustainability / Introduction / Our sustainability reporting	37
		• Sustainability / Appendix / Reporting regulations and frameworks	133
Material topics and risk overview	• Our material topics	• Sustainability / Introduction / Our material topics	46–47
	• Risk management	• Sustainability / Introduction / Our material topics / Key business risks related to material topics	47
		• Strategic report / Enterprise risk management	32–35
		• Sustainability / Appendix / TCFD report	136–143
	• Due diligence	• Sustainability / Introduction / Our sustainability governance / Due diligence approach	50
		• Sustainability / Introduction / Our material topics	46–47

1 The sections and pages referenced in the above and below 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 and below index.

Art. 964b requirement	Topic	Annual Report section	Page ref.
Environmental matters (incl. CO_2 goals)	Climate change	• Sustainability / Climate+ (incl. climate transition plan) • Sustainability / Resource+ • Sustainability / Appendix / TCFD report	57–67 77–87 136–143
	Biodiversity and ecosystems	• Sustainability / Nature+ • Sustainability / Resource+	68–76 77–87
	Water and marine resources	• Sustainability / Nature+	68–76
	Pollution	• Sustainability / Nature+ • Sustainability / Resource+	68–76 77–87
	Resource use and circular economy	• Sustainability / Nature+ • Sustainability / Resource+	68–76 77–87
	Business conduct	• Sustainability / Nature+	68–76
Social matters	Consumers and end-users	• Sustainability / Food+	88–95
	Business conduct	• Sustainability / Responsible culture / Our people • Sustainability / Responsible culture / Our suppliers	96–107 108–112
Employee-related matters	Own workforce	• Sustainability / Responsible culture / Our people	96–107
	Business conduct	• Sustainability / Responsible culture / Our people • Sustainability / Responsible culture / Our suppliers	96–107 108–112
	Workers in the value chain	• Sustainability / Responsible culture / Our suppliers	108–112
Respect for human rights		• Sustainability / Responsible culture / Our people	96–107
	Workers in the value chain	• Sustainability / Responsible culture / Our suppliers	108–112
Combating corruption	Business conduct	• Sustainability / Responsible culture / Our people	96–107
		• Sustainability / Responsible culture / Our suppliers	108–112
Main performance indicators	KPIs	• Sustainability / Appendix / Key performance indicators	121–132

TCFD report

This report covers our disclosures aligned with the Swiss Climate Ordinance under art. 964b. It follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) from 2017 and the annex "Implementing the Recommendations of the Task Force on Climate-related Financial Disclosures" (October 2021). It considers cross-sectoral and sector-specific recommendations as well as the "Guidance on Metrics, Targets and Transition Plans" (October 2021). The report also covers our climate transition plan, which is comparable with the Swiss climate goals.

Governance

The Board of Directors (BoD), acting collectively, has the ultimate responsibility for the conduct of business of SIG Group AG (the Company or SIG) and for delivering sustainable value for shareholders and other stakeholders. The BoD sets the Company's strategic aims, ensures that the necessary financial and human resources are in place to meet the Company's objectives, and supervises the management of the Company. The BoD responsibilities cover climate-related targets and measures and other sustainability topics. The BoD also approves the Group's ESG-related key policies. For further details, see **Introduction: Our key policies** →.

Our sustainability approach consists of four key action areas, supported by our Responsible culture, that together deliver our ambition of a regenerative packaging solution: Climate+, Nature+, Resource+ and Food+. The projects and activities covered aim, among other things, to address potential impacts of SIG's value chain on climate change and to assess risks and opportunities of climate change on our business. Activities in the Climate+ area specifically cover climate change mitigation and adaptation measures. Activities in the other action areas aim to mitigate climate change both in our value chain and by proactively delivering positive impact beyond our value chain.

Climate-related matters are incorporated into our governance processes over sustainability matters. For the organizational chart of the SIG sustainability governance structure and a description of our processes, see **Introduction; Our sustainability governance** → and **Integrating external insight** →. Climate-related risks and opportunities are among the sustainability matters discussed by the different governance bodies. For more information on corporate governance-related topics, see our Corporate Governance Report.

Strategy

The insights from our Net Positive ambition[1] serve as a springboard for advancing our strategy toward a regenerative packaging system, which includes a defined roadmap to decarbonize our value chain. Our regular assessment of potential climate-related impacts on our business and strategy helps us to better understand how the Group may be affected by climate-related events, both in terms of risks and opportunities. The assessment enables us to better position ourselves to navigate risks and challenges and to explore opportunities arising due to climate change.

Following the TCFD's categorization, we have performed an assessment of climate-related risks and opportunities based on scenario analysis covering acute and chronic physical risks (i.e. short-term and extreme weather events and longer-term shifts in climate patterns) as well as transition risks arising from policy, legal, technology and market changes required to address mitigation and adaptation requirements in the transition to a lower-carbon economy. The assessment covers potential risks and opportunities occurring over the short term (2026), medium term (2030) and long term (2050). In 2023, we conducted a detailed assessment of direct physical risks to our owned and leased production sites. In 2024, we conducted a higher-level assessment of direct and indirect physical and transition risks and opportunities across our value chain. This higher-level assessment expanded on the risk and opportunity assessment performed in 2023. In 2025, we reviewed our prior assessments of risks and opportunities and no significant changes to our climate-related risks and opportunities were identified.

The rationale for the choice of time horizons and climate scenarios used in our 2025 assessment is outlined below.

Time horizon	Description
Short term (2026)	Aligned with SIG's business cycle.
Medium term (2030)	Aligned with international targets, as well as SIG's near-term commitment.
Long term (2050)	Aligned with international targets, as well as SIG's long-term commitment.

Scenario	Physical risks		Transition risks	
≥3°C warming	IPCC RCP 8.5	Emissions continue to rise at current rates, no policy changes	IEA STEPS	Reflects current policy settings based on a sector-by-sector assessment of the specific policies that are in place, as well as those that have been announced by governments around the world.
2–3°C warming	IPCC RCP 4.5	Emissions stabilize at half of today's emission by 2080	IEA APS	Assumes that all climate commitments made by governments around the world, including Nationally Determined Contributions (NDCs) and longer-term net zero targets, will be met in full and on time.
1.5° warming	IPCC RCP 1.9[2]	Describes the lowest IPCC emission trajectory and lowest global physical risk	IEA Net Zero 2050	Sets out a narrow but achievable pathway for the global energy sector to achieve net zero CO_2 emissions by 2050.

1 Aligned with the principles developed in the Net Positive Project.
2 The quantitative physical risk assessment of the Group's production sites considered the IPCC RCP 2.6 as the low emissions scenario, which is also aligned with a 1.5°C pathway.

Climate-related risks

Our assessment of climate-related physical and transition risks, summarized below, indicates that some of the identified risks may have a potential financial impact on the Group's business along the whole value chain. The overview tables on the following pages provide additional details about the impacts of climate-related risks on the Group.

Within the three parts of the value chain, physical and transition risks intensify over time, while no risks in the value chain had a high risk rating in the short term. However, eight risks were identified as high risks in the long term.

In our upstream value chain, flooding was considered medium risk across all time horizons and scenarios, potentially leading to increased operational expenditure due to disruptions in the distribution of raw materials. In the medium to long term, the occurrence and intensity of wildfires, coastal floods and storms/cyclones is expected to increase, particularly under the 2–3°C and ≥3°C scenarios. Transition risks related to new or increased regulations were rated as medium risk in the short term given that new or increased regulations are already introduced in the key countries assessed. Risks related to regulation increase over time, particularly under the 1.5°C and 2–3°C scenarios.

Within our own operations, with one exception, physical risk was assessed as low in the short term for all scenarios. Extreme heating was considered medium risk across all time horizons and scenarios due to the current occurrence of extreme heating in the countries assessed. Extreme heating and other physical risks may intensify over time, leading to direct and indirect impact on SIG. SIG may directly be impacted by potential losses in value of SIG's production sites caused by structural damages. SIG may indirectly be impacted by reduced revenue due to disruptions in production caused by the inability of workers to access their workplace, or by workers impacted by health and safety issues. Direct physical risk impacts increase to high risk in the long term, mainly caused by flooding in United States, Brazil and China. Most indirect physical risks remain as medium risk in the long term apart from flooding, which increases to high risk in the medium- to long-term under the ≥3°C scenario. Transition risks related to new or increased regulations were assessed as medium for all time horizons and scenarios. Risk related to adoption of new technologies was assessed as medium for most time horizons and scenarios except under the 1.5°C and 2–3°C scenarios, where this risk increases to high risk over time due to intensification of decarbonization actions worldwide. Reputational risk associated with increased stakeholder concern and sentiment related to environmental or sustainability matters increases to high in the medium term under the 1.5°C scenario and in the long term under the 2–3°C scenario.

In our downstream value chain, physical risks were assessed as low to medium risk, with flooding and coastal floods as the main physical risk drivers in the medium term under the 2–3°C and ≥3°C scenarios. Transition risks related to new or increased regulations and increased customer preferences for eco-friendly alternatives were considered medium in the short and medium term for all scenarios. These risks can result in a reduction of revenue if products do not meet regulatory requirements, or if the demand for SIG products decreases due to the products not being considered the most eco-friendly alternative. Both transition risks increase to high in the long term under the 1.5°C and 2–3°C scenarios.

Climate-related opportunities

Our assessment of climate-related opportunities, summarized below, indicates that some of the identified opportunities may have a potential financial impact on the Group's business. The overview tables on the following pages provide additional details about the impacts of climate-related opportunities on the Group.

Opportunities in our upstream value chain predominately arise in the long-term in the form of avoided costs from increased reliability of our supply chain due to a diversification of suppliers and integrated transportation planning that reduce disruptions in critical supply chains. In our downstream value chain, opportunities also emerge from a growing demand for products and services related to long-life consumables in markets highly exposed to physical climate risks, access to new and emerging markets driven by a shift in consumer preferences toward low-carbon products and an enhanced market positioning for these products. No significant opportunities were noted within our own operations.

SIG's business strategy and resilience

The process of developing our strategy for regenerative packaging reaffirmed the findings of our assessment and confirmed that the measures identified to manage physical and transition risks are fully integrated into our business strategy and financial planning. To assess the materiality and prioritize climate-related risks and opportunities in the value chain, we give each risk and opportunity a rating based on likelihood and financial impact. The consideration of three different scenarios allows us to better understand plausible futures and to ensure long-term business resilience.

We have already introduced a broad set of actions to mitigate climate-related risks and ensure resilience. The Climate+ action area includes our Climate+ Program that is designed to reduce the emissions in our operations and throughout the value chain. Our low-carbon packaging solutions enable us to help our customers and consumers lower their own carbon emissions. This ability to offer low-carbon alternatives to other types of packaging is a key differentiator and value driver that not only mitigates climate-related risks but also enables SIG to capitalize on climate-related opportunities. Our products offer a variety of features that are associated with climate benefits for consumers, such as renewable content or recyclability – in addition to the advantages of ambient packaging with excellent shelf-life performance, which contributes to reducing food waste.

For more information on our climate strategy, see **Climate+: Our approach** →.

Climate-related risks[1]

UPSTREAM

Risk	Description	Financial impact	Time horizon	1.5°C warming	2–3°C warming	≥3°C warming
Indirect physical - Acute: Wildfires	Increased intensity and occurrence of wildfires, leading to the need to find alternative suppliers	Increased operational expenditure due to the use of airfreight to get the supply	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Coastal floods	Increased intensity and occurrence of coastal floods, leading to the need to find alternative suppliers	Increased operational expenditure due to the use of airfreight to get the supply	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Flooding	Increased intensity and occurrence of flooding events, leading to the need to find alternative suppliers	Increased operational expenditure due to the use of airfreight to get the supply	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Storms/cyclones	Increased intensity and occurrence of storms/cyclones, leading to the need to find alternative suppliers	Increased operational expenditure due to the use of airfreight to get the supply	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Transition - Policy & Legal	Increased price of GHG emissions related to raw material supply chain leading to increase on raw material costs	Increased operational expenditure caused by increase in raw material costs	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Transition - Policy & Legal	Import regulations (such as EUDR, CBAM) and other regulations related to resource protection may result in supply shortages, or raw material price increases due to supply chain disruptions	Increased operational expenditure due to higher investments needed to secure sustainable commodities, increasing primary raw material costs	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●

● High ● Medium ● Low

1 The results provided are based on the highest risk value identified among the geographies analyzed. This is chosen as a cautionary approach, but these results may not reflect the risks in all geographies where SIG operates. Direct physical risks are mostly caused by fluvial flooding in United States, Brazil, and China.

OWN OPERATIONS

Risk	Description	Financial impact	Time horizon	1.5°C warming	2–3°C warming	≥3°C warming
Direct physical - Acute & chronic	Increased intensity and occurrence of climate hazards, leading to damages to SIG production sites	Loss in asset value due to structural damages	2030	●	–	●
			2050	●	–	●
Indirect physical - Acute: Wildfires	Increased intensity and occurrence of wildfires, leading to indirect impact in production, such as the inability to access workplace or impacts to employee's health and safety	Reduced revenue due to disruption in production	2026	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Coastal floods	Increased intensity and occurrence of coastal floods, leading to indirect impact in production, such as the inability to access workplace or impacts to employee's health and safety	Reduced revenue due to disruption in production	2026	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Flooding	Increased intensity and occurrence of flooding events, leading to indirect impact in production, such as the inability to access workplace or impacts to employee's health and safety	Reduced revenue due to disruption in production	2026	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Storms/cyclones	Increased intensity and occurrence of storms and cyclones, leading to indirect impact in production, such as the inability to access workplace or impacts to employee's health and safety	Reduced revenue due to disruption in production	2026	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Extreme heating	Increased intensity and occurrence of extreme heating events, leading to indirect impact in production, such as the inability to access workplace or impacts to employee's health and safety	Reduced revenue due to disruption in production	2026	●	●	●
			2030	●	●	●
			2050	●	●	●
Transition - Policy & Legal	Increase in local climate-related regulation might impact specific regions where SIG is located	Increased costs/investments needed to meet regulatory requirements	2026	●	●	●
			2030	●	●	●
			2050	●	●	●
Transition - Technology	Increased costs of new technologies to be adopted to meet transition to low carbon future	Increased capital investments for technology development	2026	●	●	●
			2030	●	●	●
			2050	●	●	●
Transition - Reputation	Increased stakeholder concern and sentiment related to environmental or sustainability matters, leading to potential decrease in sales	Reduced revenue due decrease in sales related to loss in reputation	2026	●	●	●
			2030	●	●	●
			2050	●	●	●

● High ● Medium ● Low

DOWNSTREAM

Risk	Description	Financial impact	Time horizon	1.5°C warming	2-3°C warming	≥3°C warming
Indirect physical - Acute: Wildfires	Increased intensity and occurrence of wildfires, leading to delays in downstream distribution	Reduced revenue from lower sales/output	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Coastal floods	Increased intensity and occurrence of coastal floods, leading to delays in downstream distribution	Reduced revenue from lower sales/output	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Flooding	Increased intensity and occurrence of flooding events, leading to delays in downstream distribution	Reduced revenue from lower sales/output	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Indirect physical - Acute: Storms/cyclones	Increased intensity and occurrence of storms and cyclones, leading to delays in downstream distribution	Reduced revenue from lower sales/output	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Transition - Policy & Legal	Strengthened ESG regulation on product performance (e.g. EU Green Claims Directive; Env. Product Footprint etc) and on waste disposal, recyclability and circularity of products	Reduced revenue if products do not meet the new requirements	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●
Transition - Market	Increased customer preferences for eco-friendly alternatives , e.g. in case alternative products to SIG's would have lower carbon footprint or be 100% recyclable around the world	Reduced revenue due to lower demand for products and services	**2026**	●	●	●
			2030	●	●	●
			2050	●	●	●

● High ● Medium ● Low

Climate-related opportunities

UPSTREAM

Opportunity	Description	Financial impact	Time horizon	1.5°C warming	2–3°C warming	≥3°C warming
Resource substitutes / diversification	Diversification of LPB, aluminum, and polymer suppliers, as well as other commodity supply chains, including the adoption of responsible sourcing standards, to support the transition and enhance SIG's resilience	Avoided carbon costs from low-carbon intensity raw material alternatives	**2030**	●	●	●
			2050	●	●	●
Resilience of supply chain	Integrated transportation planning and development of alternative routes, leading to reduced disruptions in critical supply chains thereby avoiding product shortages	Avoided costs through increased reliability of supply chain and ability to operate under various conditions	**2030**	●	●	●
			2050	●	●	●

DOWNSTREAM

Opportunity	Description	Financial impact	Time horizon	1.5°C warming	2–3°C warming	≥3°C warming
Products and services	Increased demand for product and services related to long-life consumable in markets highly exposed to physical climate risks	Increased revenue through new products and services related to ensuring resiliency	**2030**	●	●	●
			2050	●	●	●
Resilience of the supply chain	Integrated transportation planning and development of alternative routes, leading to reduced disruptions in critical supply chains thereby avoiding product shortages	Avoided costs from an increased reliability of supply chain and ability to operate under various conditions	**2030**	●	●	●
			2050	●	●	●
Access to new markets	Enhanced market positioning for SIG low-carbon solutions in new markets with carbon-related regulations in place or emerging	Increased revenue through access to new and emerging markets	**2030**	●	●	●
			2050	–	–	–
Shift in consumer preferences	Reduced carbon footprints compared to conventional alternatives through the incorporation of renewable materials and their recyclability, aligning with the new market trends and consumer preferences	Increased revenue through demand for lower emissions products and services	**2030**	●	●	●
			2050	●	●	●

● High ● Medium ● Low

Risk management

We conducted the 2024 climate-related risk and opportunities assessment through scenario analysis. As mentioned under the Strategy section above, the assessment was completed in two phases. Phase 1 was focused on a detailed assessment of direct physical risks to our owned and leased production sites. Phase 2 was focused on a higher-level assessment of direct and indirect physical and transition risks as well as opportunities across our value chain. Depending on the type of impact, the assessments under Phase 2 were done at key locations or at global level. Physical risks include acute and chronic physical risks. Transition risks include technology, market, reputational and legal risks. Opportunities relate to resource efficiencies and cost savings, development of new products and services, access to new markets and creating resilience.

Phase 1 assessed the exposure (i.e. the level to which an asset is potentially affected by a hazard) and the vulnerability (i.e. the loss of net asset value, resulting from the exposure analysis combined with the potential amount of damage of a hazard) of our production sites. Phase 2 was performed selectively for the business areas and locations within the value chain that are most likely to present significant risks. Key considerations for the risk assessment included the supply of raw materials, the location of our production sites, their share of emissions, exposure to emerging regulations and sales from large customers. To assess climate-related risks and opportunities along the value chain, we assigned a rating to the likelihood (i.e. probability of occurrence for each chosen location, scenario and time horizon) and impact (i.e. financial consequences for the business) of risks and opportunities. The final risk rating allocation process is based on both the likelihood and the financial impact rating, aligned with our annual enterprise risk management (ERM) and the double materiality assessment processes. By analyzing the convergence of likelihood and impact, we determined a final risk category for each type of risk. The three possible risk categories (low, medium, high) were then used to prioritize each climate issue and assess their materiality. Opportunities were rated only based on impact.

The process for managing climate-related risks and opportunities is linked to our annual ERM process, with additional consideration of longer-term climate-specific time horizons. Management is responsible for identifying and reporting risks and for implementing and tracking mitigation measures. The material climate-related risks resulting from our scenario analysis are implemented in the ERM risk catalog and financial implications are also embedded within potential impact for that risk. At least annually, top ERM risks and mitigation actions are reviewed in workshops with regional and functional leadership teams. During these workshops, we review the top risks from the previous cycle, discuss potential emerging risks and review the status of our mitigating measures. The results of these workshops are then discussed with the Group Executive Board (GEB). Each ERM risk, including the respective mitigation actions, is owned by a member of the GEB. The top risks and mitigation actions are subsequently reviewed by the Audit and Risk Committee (ARC) and ultimately by the Board of Directors, who is also setting the risk profile and the risk capacities of the Group.

Each mitigation action has an owner at Group level who works closely with the respective regional functions to ensure local implementation. Moreover, each focus area of the Group's sustainability approach (Climate+, Nature+, Resource+ and Food+), including their related commitments, is owned by a member of the Responsibility Steering Group, who is accountable for setting goals and delivering progress through targeted workstreams. Leaders from relevant business functions and regions are responsible for implementing the Group's sustainability commitments with support from their teams and subject matter experts. The Group follows a range of different measures to manage and reduce identified climate-related risks as well as to capitalize on climate-related opportunities.

Measures to manage or mitigate physical risks across production sites

Examples of physical relevant risk mitigating measures implemented and continuing at our own, and leased, production sites include:

- Upgraded all facilities to withstand harsh conditions, including the use of fire-resistant materials and infrastructure improvements to handle increased temperatures.
- Developed comprehensive emergency plans for various climate-related events at all sites.
- Waterproofed the lower levels of assets and elevated valuable equipment to protect against flooding.
- Reviewed and improved the drainage systems of buildings to mitigate the impact of flooding.
- Developed specific response plans for floods and snow removal.
- All employees are trained in safety procedures, firefighting measures, evacuation procedures, and general safety.
- Maintaining trees and green spaces to prevent hazards during high winds and to increase water absorption, creating protective barriers.
- Ensuring regular maintenance and servicing of equipment and buildings to adapt to rising temperatures.
- Upgrading building infrastructure to ensure it can withstand increased temperature, particularly for temperature-sensitive equipment.

Measures to manage or mitigate transition risks and take advantage of opportunities

Examples of existing and ongoing measures taken to manage transition risk and opportunities include:

- Refinement of our strategies for the main Scope 3 categories, adjusting the impact and timing of critical projects such as the transition to aluminum-free packaging.
- Prioritization of strengthening partnerships with key suppliers and working together to reduce emissions throughout our supply chain.
- Identification of carbon removal solutions within our supply chains, including logistics and commodity sourcing.
- Development of interim emission reduction milestones to closely monitor progress and make adjustments to ensure that we remain on track to meet our mid- and long-term goals, as well as customer expectations, through our **Climate+** program.
- Continuous innovation of lower carbon footprint packaging solutions and intensification of efforts to boost collection and recycling rates in key regions through our **Resource+** program.

For more information on our ERM, see **Enterprise risk management** →.

For additional details on our climate-related mitigation and adaptation measures, refer to **Climate+** →, **Nature+** →, **Resource+** →, **Food+** → and **Responsible culture: Our suppliers** →.

Metrics and targets

The management of climate-related risks and opportunities is supported by key metrics and targets which allow us to monitor our performance to address and mitigate the effects of climate change. We are striving to minimize our footprint at every stage of the value chain – from sourcing to production, filling, use and recycling of our packs. We are going further to bring positive impact beyond our value chain, helping our customers and consumers to further lower their own carbon footprint with our low-carbon packaging solutions. We are already among the group of leading companies that have developed a transition plan and set greenhouse gas (GHG) reduction targets approved by the Science Based Targets initiative (SBTi) in line with the latest climate science to keep global warming below 1.5°C, which are comparable to Switzerland's climate goals (as per the Swiss Climate Protection Ordinance and Climate and Innovation Act).

For our climate-related targets and KPIs, see **Climate+: Our targets and performance →**, **Nature+: Our targets and performance →**, **Resource+: Our targets and performance →** and **Key performance indicators →**.

For more details on our greenhouse gas reporting, see **Greenhouse gas emissions basis for reporting →**.

Report on child labor due diligence in the supply chain

This report of SIG Group AG ("SIG" or the "Company") relates to the due diligence and reporting obligations covering child labor required by Art. 964j-k of the Swiss Code of Obligations and the Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour. It covers the period January 1, 2025, to December 31, 2025. During the reported period, SIG Group AG, Neuhausen, Switzerland, complied with the due diligence obligations regarding child labor, as further detailed below.

About SIG

SIG is a leading provider of sustainable, innovative, versatile packaging solutions. We work in partnership with our customers to bring food products to consumers around the world in a safe, sustainable, and affordable way. We are the only system supplier covering carton, pouch, and bag-in-box. Our versatile technology and product innovation capacity enable us to provide our customers with solutions across categories and channels, addressing consumer and market needs with flexibility and speed. Founded in 1853, SIG is headquartered in Neuhausen, Switzerland. The skills and experience of our approximately 9,700 employees worldwide enable us to respond quickly and effectively to the needs of our customers in over 100 countries.

Our commitment to respecting human rights

We are committed to respecting human rights in our operations, supply chain, and with respect to our major business relationships. In doing so, we can contribute to global respect for human rights and support our ambition to have a scalable, systemic and positive impact on society, as well as meeting growing regulatory demand for human rights due diligence. Our approach is guided by the United Nations Guiding Principles on Business and Human Rights, and the relevant Organization for Economic Co-operation and Development (OECD) frameworks. Also, SIG is a signatory to the United Nations Global Compact. We are committed to adhering to the standards encompassed by the International Bill of Human Rights, the International Labor Organization's (ILO) core labor standards, and the Ethical Trading Initiative (ETI) Base Code.

Governance

In 2023, we established a steering committee to oversee implementation of our human rights due diligence roadmap. Members include our Chief People & Culture Officer (with designated responsibility for human rights) and senior leaders from relevant business functions. Our human rights taskforce, including functions such as Legal & Compliance, Procurement, People & Culture and Corporate Responsibility, undertook extensive activities both in the prior and current year to strengthen our human rights due diligence, including a review and update of our human rights policy in 2025. For more information, see **Responsible culture: Our suppliers** → and **Our people: Human rights** →.

The Board's Nomination and Governance Committee (NGC) oversees the Company's strategy and governance on corporate responsibility for ESG matters and advises the Board of Directors on key issues that may affect the Group's business and reputation. For more information, see **Introduction: Our sustainability governance** →.

Our policies on child labor

Ethics and compliance are key factors in achieving our business goals and securing SIG's long-term business success.

SIG's Code of Conduct (CoC), publicly available on our website, demonstrates our commitment to act in accordance with nationally and internationally recognized human rights. As stated in the CoC, SIG does not tolerate, engage in or support child and forced labor, including prison labor, slavery and any other form of labor that poses a threat to adults or children. SIG is committed to prevent, mitigate and address the risks of child and forced labor in its global value chains.[1] All of our employees regularly complete trainings on the CoC. Our commitment to promoting fair labor practices and upholding labor rights for our employees, is embedded in our Human Rights, Labor and Community Engagement Policy, including the prevention of child labor. This policy was last updated in 2025 and is publicly available on our website. Our approach to human rights due diligence is described in section 5.1.4.

We expect our suppliers to respect all human rights including child labor. Our Supplier Code of Conduct, is publicly available on our website, forms an integral part of any agreements between SIG and its suppliers and sets out our expectations. Our suppliers are provided with up-to-date information in relation to any changes to our Supplier Code of Conduct. In regard to child labor, it explicitly states: Suppliers shall neither use nor tolerate child labor. They shall observe the relevant ILO standards, United Nations Guiding Principles on Business and Human Rights and OECD Guidelines for Multinational Enterprises. Young persons under 18 shall not be employed at night, in hazardous conditions or work overtime.[2] In addition, SIG expects suppliers to communicate and apply the principles set out in the Supplier Code of Conduct throughout their supply chain. Significant suppliers[3] must formally acknowledge our Supplier Code of Conduct (or have an equivalent in place, such as SMETA audits or EcoVadis ratings).

Should indications of child labor be alleged or found, we strive to address and resolve them within our own operations and aim to prevent or mitigate them in our supply chain. We engage with our suppliers to help them improve through corrective action plans. If a supplier fails to respond to our requests or shows no willingness to improve, we reserve the right to terminate our business relationship with them in accordance with our contracts. Any remedial actions should be consistent with ILO standards and the latest best practice guidance.

1 SIG Code of Conduct, Human Rights Compliance (section 4), available at https://www.sig.biz/en/investors/governance/code-of-conduct.
2 SIG Supplier Code of Conduct, section "No child labor", p. 2, available at https://cms.sig.biz/media/zcnhu2qr/sig-supplier-code-of-conduct.pdf.
3 See **Responsible culture: Our suppliers** → for our definition of significant suppliers.

Our own operations risk management system

Understanding and managing risks starts with our own operations. We are an active member of SEDEX, one of the world's leading ethical trade membership organizations that provides independent verification against human rights, labor, health and safety, environmental, and business ethics standards.

We conduct SEDEX SMETA audits at our production sites every two years, which include an assessment of potential child labor and human rights risks and impacts. If the SMETA audit findings identify any issues, corrective action plans help us to remediate these and establish mechanisms to prevent similar issues in the future. As of December 31, 2025, 28 out of 30 production sites[1] had completed the four pillar SMETA audit.

At all non-production sites, we conduct SEDEX Self-Assessment Questionnaires (SAQ) on human rights risks with the same regularity. In 2025, 36 of 40 entities completed the assessment.

In addition, we perform annual human rights risk assessments, covering also the topic of child labor. The risk of child labor is also incorporated in our assessment of material topics (see **Introduction: Our material topics** →).

Our supply chain risk management

SIG expects suppliers to meet our responsibility requirements to help mitigate social and environmental risks in our supply chain. Our Supplier Code of Conduct sets out our expectations on topics such as labor (including no tolerance for child labor), health and safety, and environmental protection. In 2025, we performed a risk screening of our suppliers[2] to identify suppliers with an increased risk of using child labor. Our screening evaluates potential adverse impacts (including child labor) based on the UNICEF Children's Rights in the Workplace Index and the EcoVadis IQ Plus platform risk data. The screening also takes into account the suppliers' geographic location and industry. Additionally, the analysis considers the supplier's potential to affect our ability to meet our customer demands and the volumes we purchase from them and eventually results in a list of suppliers that will undergo further checks.

For the suppliers identified as having an increased risk of using child labor, we conducted a more in-depth assessment using available information from sources such as EcoVadis assessments and SEDEX SMETA audits, which both include aspects on child labor. In addition, we conducted media screening and searched the internet (by reviewing available live news on the EcoVadis IQ Plus platform) for insights on key ESG risks in the supply chain and controversies in the media including any evidence of child labor.

To date, we have not identified any case of suspected child labor in our supply chain. Based on our human rights risk analysis, we conclude that the risk of child labor in our supply chain is low. For information about risk management measures undertaken on other supply chain sustainability risks, see **Responsible culture: Our suppliers** → and our **TCFD report** →.

SIG conducts in-depth assessments through requiring self-assessments, external assessments or SEDEX and EcoVadis assessments. Our SEDEX and EcoVadis assessments both include aspects on child labor. The Company also has a grievance procedure in place (see Reporting mechanism below) where reports on suspected child labor can be made, such as via the SIG Integrity and Compliance Hotline.

Should gaps or any indications of child labor be identified, our procurement teams follow up with the suppliers directly to resolve and monitor any issues. Responsible sourcing for us entails that we must educate our procurement teams. To do so we use the EcoVadis Academy, our Responsible Sourcing Directives, and accompanying training, providing buyers with detailed guidance to support implementation of our responsible sourcing approach, which also supports human rights due diligence in our supply chain.

Supply chain traceability system

Names and addresses of our suppliers are recorded systematically in our enterprise resource planning (ERP) systems. We also record, where available, product and service categories on the EcoVadis IQ Plus platform. We keep records of our monitoring activities, assessments, and completed EcoVadis assessments and SEDEX audits.

Reporting mechanism

Concerns, including those related to human rights and child labor, may be reported through any available channel, including supervisors and managers, representatives of People & Culture, Legal & Compliance, Internal Audit or the SIG Integrity and Compliance Hotline. Our grievance mechanism is communicated to employees through the Code of Conduct, our Code of Conduct trainings and with posters on site advertising our Integrity and Compliance Hotline.

In addition, there is a separate subsection in our Compliance site within SIG's employee application about our Integrity and Compliance Hotline. Employees can access information in the local language and be informed about local phone numbers and the link to the web-based grievance mechanism.

Reports received through these channels are subsequently investigated. Each case is handled with a systematic approach to address and resolve the reports received and is concluded by a subsequent analysis and evaluation of potential root causes. We seek to find solutions in an individual process tailored to the grievance reported and as deemed appropriate, together with the affected person.

1 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.
2 Not including suppliers to sales entities. SIG's main business is where it has production sites, and where SIG's highest risk, spending and leverage are concentrated. Sales entities' suppliers provide office equipment, services, rentals and spare parts. Regarding spare parts, they are mainly provided by SIG's internal warehouse and covered in our screening described above. We apply a best-effort approach to ensure that all our suppliers are included, achieving a coverage of approximately 99% (by spend).

The Compliance team responsible for the Integrity and Compliance Hotline provides quarterly updates on cases to the Audit and Risk Committee.

In 2023, we updated our grievance procedure and launched a new case management tool. Our case management tool makes it easier for both employees and external parties to speak up. It also makes case management and reporting more efficient and increases oversight of grievances.

During 2025, no allegations were made about child labor in our own operations or our supply chain.

Continuous improvement and additional information

Putting our policies into practice means working continuously to identify human rights impacts, including any impacts that are child labor-related, mitigating and addressing them, continuously monitoring the effectiveness of our measures and periodically reporting on our performance. We seek continuous improvement and regularly review the way we respond in a constantly changing operating environment. One way to do so is our continuous engagement in the Association des Industries de Marque (AIM) Progress Initiative (see **Partnerships and memberships** →), a forum of leading fast-moving consumer goods manufacturers and common suppliers to promote responsible sourcing practices and sustainable supply chains. We use its established methodology to assess, and identify opportunities to strengthen, human rights due diligence related to our supply chain.

For more information, we encourage you to also refer to other sections in this Annual Report and to our website.

GRI content index

Statement of use	SIG Group AG has reported in accordance with the GRI Standards for the period of January 1, 2025 to December 31, 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
General disclosures		
GRI 2: General Disclosures 2021	**The organization and its reporting practices**	
	2-1 Organizational details	SIG Group AG, domiciled in Switzerland and listed on SIX Swiss Exchange. See **note 27** → of the consolidated financial statements for the year ended December 31, 2025 for the address of SIG Group AG and details about the subsidiaries included in its consolidated financial statements.
	2-2 Entities included in the organization's sustainability reporting	Unless otherwise stated, data covers SIG Group AG and its subsidiaries (same scope of consolidation as in the Group's consolidated financial statements).
	2-3 Reporting period, frequency and contact point	Sustainability reporting is an integral part of SIG's Annual Reports. Reporting period: January 1, 2025 to December 31, 2025, corresponding to the financial year of SIG Group AG.
	2-4 Restatements of information	The structure of our GRI reporting complies with the GRI Universal Standards 2021 and covers the GRI Topic Standards where relevant. In 2025, we restated three 2024 key performance indicators: two following corrections to bag-in-box and spouted pouch production weight and total waste reporting, and one resulting from an updated definition of significant suppliers. Each restatement is clearly indicated.
	2-5 External assurance	PricewaterhouseCoopers AG, Switzerland, has provided limited assurance on the data points related to our sustainability key performance indicators **Introduction: Our sustainability reporting: Scope and assurance** → **Independent practitioner's limited assurance report** →
	Activities and workers	
	2-6 Activities, value chain and other business relationships	See **p. 4–12** → for information on our business. Our supply chain business relationships are described in **Responsible culture: Our suppliers** →
	2-7 Employees	**Appendix: Key performance indicators** →
	2-8 Workers who are not employees	Omission: Information unavailable/incomplete Information is currently stored in various local systems that don't allow for global reporting. We're improving data collection and upgrading IT systems to enable accurate reporting, with an integrated global HR application planned to go live by end of 2026.
	2-9 Governance structure and composition	**Governance: Board of Directors** →, and **Group Executive Board** → **Corporate Governance Report: 3. Board of Directors** →, and **4. Committees** → Committees and Corporate Governance Policy, 4.3 Board composition and selection

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	**Corporate Governance Report: 3. Board of Directors →, 3.3 Election and term of office →** and **4.3 Nomination and Governance Committee →**
	2-11 Chair of the highest governance body	The chair of the Board of Directors is not a member of the executive management of the organization.
	2-12 Role of the highest governance body in overseeing the management of impacts	**Introduction: Our sustainability governance →**
	2-13 Delegation of responsibility for managing impacts	**Introduction: Our sustainability governance →** **Corporate Governance Report: 5. Frequency of meetings of the Board of Directors and its Committees →, 6. Areas of responsibility →** and **7. Information and control instruments vis-à-vis the Group Executive Board →**
	2-14 Role of the highest governance body in sustainability reporting	**Introduction: Our sustainability governance →**
	2-15 Conflicts of interest	**Corporate Governance Report: 8.2 Number of Permissible Activities →**
	2-16 Communication of critical concerns	**Corporate Governance Report: 4.2 Audit and Risk Committee →** **Responsible culture: Our people: Governance and ethics →**
	2-17 Collective knowledge of the highest governance body	**Corporate Governance Report: 3.1 Members of the Board of Directors: Board skill matrix →** **Introduction: Our sustainability governance →**
	2-18 Evaluation of the performance of the highest governance body	Organizational Regulations section 2.7 **Corporate Governance Report: 4.3 Nomination and Governance Committee →**
	2-19 Remuneration policies	**Compensation Report: Compensation governance →** Articles of Association, 4. Compensation of the Board of Directors and the Group Executive Board
	2-20 Process to determine remuneration	**Compensation: Compensation Report, esp. Figure 3: Authority table regarding compensation →** All voting results from the 2025 Annual General Meeting are publicly available on our website: pages 4–16 of the Minutes of the ordinary general meeting of shareholders
	2-21 Annual total compensation ratio	Omission: Information unavailable/incomplete Information is currently stored in various local systems that don't allow for global reporting. We are improving data collection and upgrading IT systems to enable accurate reporting, with an integrated global HR application planned to go live by end of 2026.
	Strategy, policies, and practices	
	2-22 Statement on sustainable development strategy	**Letter from the Chairman →**
	2-23 Policy commitments	**Introduction: Our key policies →** ESG Policies online **Introduction: Our sustainability governance →** 'Our commitments' in **Climate+ →, Nature+ →, Resource+ →, Food+ →, Responsible culture: Our people** and **Our suppliers →**
	2-24 Embedding policy commitments	**Introduction: Our sustainability governance →**

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	**Responsible culture: Our people: Governance and ethics →**
	2-26 Mechanisms for seeking advice and raising concerns	**Responsible culture: Our people: Governance and ethics →**
	2-27 Compliance with laws and regulations	**Introduction: Our sustainability governance →** and **Responsible culture: Our people: Governance and ethics →**
	2-28 Membership associations	**Appendix: Partnerships and memberships →**
	Stakeholder engagement	
	2-29 Approach to stakeholder engagement	**Introduction: Our sustainability governance →** and **Stakeholder engagement →**
	2-30 Collective bargaining agreements	**Appendix: Key performance indicators →** **Responsible culture: Our people: Human rights →**

Material topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	Information on our materiality assessment can be found in the SIG 2024 Annual Report Details on our review in 2025: **Introduction: Our material topics →**
	3-2 List of material topics	**Introduction: Our material topics →**

Climate change

GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics →** • Positive contribution to UN SDGs 2, 7, 9, 12, 13, and 17. **Appendix: Contribution to the United Nations Sustainable Development Goals →** • SIG Group AG is voluntarily reporting Taxonomy eligibility for the fourth consecutive year. **Appendix: EU Taxonomy →** • **Appendix: TCFD report →** • **Introduction: Our sustainable packaging journey →** • More details: **Climate+ →** and **Appendix: Greenhouse gas emissions basis for reporting →** **Commitments, actions and their effectiveness:** • **Climate+: Our commitments →** and **Our approach →** **Policies:** • **Introduction: Our key policies →** and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement →**

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	**Appendix: Key performance indicators** → and **Greenhouse gas emissions basis for reporting** →
	305-2 Energy indirect (Scope 2) GHG emissions	**Appendix: Key performance indicators** → and **Greenhouse gas emissions basis for reporting** →
	305-3 Other indirect (Scope 3) GHG emissions	**Appendix: Key performance indicators** → and **Greenhouse gas emissions basis for reporting** →
	305-4 GHG emissions intensity	**Appendix: Key performance indicators** → and **Greenhouse gas emissions basis for reporting** →
	305-5 Reduction of GHG emissions	**Climate+: Our targets and performance** → and **Appendix: Greenhouse gas emissions basis for reporting** →
GRI 302: Energy 2016	302-1 Energy consumption within the organization	**Appendix: Key performance indicators** →
	302-2 Energy consumption outside of the organization	Omission: Not applicable The main energy demand in SIG's value chain occurs upstream (category Goods and Services). For this category, we relate activity data to factors from recognized emission factor databases or relate to supplier-specific data – which contribute more than 60% of the GHG emissions in this category. We work with suppliers to decarbonize in line with our pathway to net zero – which typically includes the reduction of energy demand and a switch to renewable energy carriers. Thus, we consider the collection of energy consumption data as not applicable as this is embedded in our disclosures and management approach related to emissions (**Appendix: Greenhouse gas emissions basis for reporting** →). Energy consumption and energy carriers used are also typically confidential data points in the supply chain and we do not therefore have access to this type of information. The second largest energy consumption in our value chain occurs during the operation of the filling machines and the equipment we manufacture. We work towards the reduction of energy consumption for installed machines and for each new generation of machine. As for our supply chain we use a climate footprint metric to address this; thus, we consider energy use of our filling machines and equipment as both not applicable and confidential.
	302-3 Energy intensity	**Appendix: Key performance indicators** → The "Energy intensity for bag-in-box and spouted pouch production" key performance indicator (KPI) for 2024 was restated after identifying incorrect item weights were used in the calculation of total production weight. Applying the corrected item weights resulted in a material increase of the 2024 KPI (from 18 to 364 MWh per thousand tons produced).
	302-4 Reduction of energy consumption	Omission: Not applicable We measure and report data on energy consumption related to our production as intensity, disclosed in 302-3.
	302-5 Reductions in energy requirements of products and services	Omission: Information unavailable/incomplete For our packaging material products this disclosure is not applicable as the packaging does not require energy during its use phase. For our filling machines and other related equipment we report Greenhouse gas emissions. **Appendix: Greenhouse gas emissions basis for reporting** →
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	See **Enterprise risk management** → on material financial risks in relation to climate change. See **Appendix: TCFD report** → for a description of identified climate-related risks and opportunities and of the associated impact as well as our governance and risk management approaches.

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Waste and circular economy		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • Positive contribution to UN SDGs 2, 6, 9, 12, 13, 14, 15 and 17. **Appendix: Contribution to the United Nations Sustainable Development Goals** → • More details: **Resource+** → and **Nature+** → **Commitments, actions and their effectiveness:** • **Resource+: Our commitments** → and **Our approach** → • **Nature+: Our commitments** → and **Our approach** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	**Introduction: Our material topics** → **Resource+** → **Nature+** →
	306-2 Management of significant waste-related impacts	**Resource+** → **Nature+** →
	306-3 Waste generated	**Appendix: Key performance indicators** →
	306-4 Waste diverted from disposal	**Appendix: Key performance indicators** →
	306-5 Waste directed to disposal	**Appendix: Key performance indicators** →
Own disclosure	Waste rate for carton production (grams of waste per m² of packaging material)	**Appendix: Key performance indicators** →
	Waste rate for bag-in-box and spouted pouch production (tons of waste per thousand tons produced)	**Appendix: Key performance indicators** → The key performance indicator (KPI) for 2024 was restated after identifying two errors. Incorrect item weights were used in the calculation of total production weight, while total waste included incorrect amendments. Applying the corrected item weights and total waste resulted in a material increase of the 2024 KPI (from 3.0 to 36.3 tons of waste per thousand tons produced).
	SIG carton packaging that is designed for recycling[1] (%)	**Appendix: Key performance indicators** →
	SIG bag-in-box and spouted pouch packaging alternatives that are designed for recycling[1]	**Appendix: Key performance indicators** →

1 Our evaluation of recyclability of cartons is based on the relevant EN643 standard and our evaluation of recycle-readiness for bag-in-box and spouted pouch is in line with Design for Recycling criteria developed by APR (Association of Plastic Recyclers), Recyclass and CEFLEX.

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Biodiversity and forest ecosystems		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • Positive contribution to UN SDGs 2, 6, 9, 12, 13, 14, 15 and 17. **Appendix: Contribution to the United Nations Sustainable Development Goals** → • More details: **Nature+** → **Commitments, actions and their effectiveness:** • **Nature+: Our commitments** → and **Our approach** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	**Introduction: Our key policies** →, **Nature+: Our approach** → and **Resource+: Our approach** →
	101-2 Management of biodiversity impacts	**Nature+: Our approach** → and **Resource+: Our approach** →
	101-4 Identification of biodiversity impacts	Omission: Information incomplete Biodiversity-related risks and impacts are assessed through our Enterprise Risk Management, the WWF Biodiversity Risk Filter, ISO 14001 certification, and land-use assessments using the Locate, Evaluate, Assess, Prepare (LEAP) approach. Looking ahead, we are collaborating with suppliers to set and meet targets in line with the Science Based Targets Network (SBTN) framework and are contributing to the advancement of life-cycle assessment (LCA) methodologies to include biodiversity impact.
	101-5 Locations with biodiversity impacts	Omission: Information incomplete **Nature+: Our approach** → We are currently targeting improved management of 330,000 hectares of forest landscape for our WWF projects in Mexico, Malaysia, Thailand, as part of our 650,000 hectare target. We will build on our LEAP based land-use assessments and provide further details on supply chain impacts following development of our science-based targets.
	101-6 Direct drivers of biodiversity loss	Omission: Information incomplete **Nature+: Our approach** → We are targeting improved management of 330,000 hectares of forest landscape for our WWF projects in Mexico, Malaysia, Thailand. We will build on our LEAP based land-use assessments and provide further details on supply chain impacts following development of our science-based targets.

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
GRI 101: Biodiversity 2024	101-7 Changes to the state of biodiversity	Omission: Information incomplete **Nature+: Our approach** → We are targeting improved management of 330,000 hectares of forest landscape for our WWF projects in Mexico, Malaysia, Thailand. We will build on our LEAP based land-use assessments and provide further details on supply chain impacts following development of our science-based targets.
	101-8 Ecosystem services	Omission: Information incomplete **Nature+: Our approach** → and **Responsible culture: Communities** → We are targeting improved management of 330,000 hectares of forest for our WWF projects in Mexico, Malaysia, Thailand which includes benefits for local communities. We will build on our LEAP based land-use assessments and provide further details on supply chain impacts following development of our science-based targets.
Own disclosure	FSC™ certified liquid packaging board (%)	**Appendix: Key performance indicators** →
	SIG carton packs sold labeled with Forest Stewardship Council (FSC™) logo (%)	**Appendix: Key performance indicators** →

Sustainable raw materials

GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • Positive contribution to UN SDGs 2, 6, 7, 9, 12, 13, 14, 15 and 17. **Appendix: Contribution to the United Nations Sustainable Development Goals** → • More details: **Resource+** → and **Nature+** → **Commitments, actions and their effectiveness:** • **Nature+: Our commitments** → and **Our approach** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →
GRI 301: Materials 2016	301-1 Materials used by weight or volume	**Appendix: Key performance indicators** →
Own disclosure	A-materials from certified sources (FSC™, ASI and ISCC PLUS) for all our packaging (% by volume)	**Appendix: Key performance indicators** →

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Water		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • Positive contribution to UN SDGs 6, 12, 14 and 15. **Appendix: Contribution to the United Nations Sustainable Development Goals** → • More details: **Nature+** → **Commitments, actions and their effectiveness:** • **Nature+: Our commitments** → and **Our approach** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	**Nature+: Our approach** →
	303-2 Management of water discharge-related impacts	**Nature+: Our approach** →
	303-5 Water consumption	**Appendix: Key performance indicators** →
Health, safety, and wellbeing		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • Positive contribution to UN SDG 8. • More details: **Responsible culture: Our people: Health and safety** → and **Employee wellbeing** → **Commitments, actions and their effectiveness:** **Responsible culture: Our people:** • **Our commitments** → • **Health and safety** → • **Employee wellbeing** → • **Our approach: assessing effectiveness** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	**Responsible culture: Our people: Health and safety →**
	403-2 Hazard identification, risk assessment, and incident investigation	See our EHS Policy **Responsible culture: Our people: Health and safety →**
	403-3 Occupational health services	See our EHS Policy **Responsible culture: Our people: Health and safety →** and **Employee wellbeing →**
	403-4 Worker participation, consultation, and communication on occupational health and safety	See our EHS Policy **Responsible culture: Our people: Health and safety →** and **Employee wellbeing →**
	403-5 Worker training on occupational health and safety	See our EHS Policy **Responsible culture: Our people: Health and safety →** and **Employee wellbeing →**
	403-6 Promotion of worker health	See our EHS Policy **Responsible culture: Our people: Health and safety →** and **Employee wellbeing →**
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	See our EHS Policy **Responsible culture: Our people: Health and safety →** and **Employee wellbeing →**
	403-8 Workers covered by an occupational health and safety management system	Omission: Information unavailable/incomplete 100% coverage at production sites and at Global Assembly, Global Research & Development and Technical Service functions. The data necessary to accurately report on 'workers who are not employees' is not maintained in a global human resource application.
	403-9 Work-related injuries	Omission: confidentiality constraints **Appendix: Key performance indicators →** We provide all data as required for GRI 403-9, except working hours of employees and working hours of contractors, as this information is business confidential.
	403-10 Work-related ill health	Omission: Information unavailable/incomplete **Appendix: Key performance indicators →** We continued to have no fatalities across SIG Group for all employees. The data necessary to report on 'Work-related ill health' is not maintained in a global system. We are improving data collection and upgrading IT systems to enable accurate reporting, with an integrated global HR application planned to go live by end of 2026.
Own disclosure	Employee survey wellbeing rating (% favorable responses)	**Appendix: Key performance indicators →**

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Diversity, equity and inclusion		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics →** • Positive contribution to UN SDG 5 and 10. • More details: **Responsible culture: Our people: Shaping an inclusive and engaging culture →** and **Governance and ethics →** **Commitments, actions and their effectiveness:** **Responsible culture: Our people:** • **Our commitments →** • **Shaping an inclusive and engaging culture →** • **Governance and ethics →** • **Our approach: assessing effectiveness →** **Policies:** • **Introduction: Our key policies →** and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement →**
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	**Appendix: Key performance indicators →**
	405-2 Ratio of basic salary and remuneration of women to men	Omission: Information unavailable/incomplete **Responsible culture: Our people: Shaping an inclusive and engaging culture →** Information is currently stored in various local systems that do not allow for global reporting. We are improving data collection and upgrading IT systems to enable accurate reporting, with an integrated global HR application planned to go live by end of 2026.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	**Responsible culture: Our people: Governance and ethics →**

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Employee satisfaction, development and working environment		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics →** • Positive contribution to UN SDG 8. • More details: **Responsible culture: Our people: Attracting and developing talent →** **Commitments, actions and their effectiveness:** **Responsible culture: Our people:** • **Our commitments →** • **Attracting and developing talent →** • **Our approach: assessing effectiveness →** **Policies:** • **Introduction: Our key policies →** and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement →**
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	**Appendix: Key performance indicators →**
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Omission: Information unavailable/incomplete Information is currently stored in various local systems that do not allow for global reporting. We are improving data collection and upgrading IT systems to enable accurate reporting going forward.
	401-3 Parental leave	Omission: Information unavailable/incomplete Information is currently stored in various local systems that do not allow for global reporting. We are improving data collection and upgrading IT systems to enable accurate reporting, with an integrated global HR application planned to go live by end of 2026.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	**Appendix: Key performance indicators →**
	404-2 Programs for upgrading employee skills and transition assistance programs	**Responsible culture: Our people: Attracting and developing talent →**
	404-3 Percentage of employees receiving regular performance and career development reviews	**Appendix: Key performance indicators →**

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Responsible suppliers		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • Positive contribution to UN SDG 2, 6, 8, 9, 12, 13, 14, 15, and 17. **Appendix: Contribution to the United Nations Sustainable Development Goals** → • More details: **Nature+** → and **Responsible culture: Our suppliers** → **Commitments, actions and their effectiveness:** • **Nature+: Our commitments** → and **Our approach** → • **Responsible culture: Our suppliers: Our commitments** → and **Our approach** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	**Appendix: Key performance indicators** →
	308-2 Negative environmental impacts in the supply chain and actions taken	Omission: Information unavailable/incomplete **Nature+: Our approach** → and **Responsible culture: Our suppliers** → We screen suppliers for potential negative environmental impacts and not for actual environmental impacts as part of our risk assessment. Significant suppliers are then further evaluated by requesting EcoVadis assessments or SEDEX audits (or equivalent) or the acceptance of our Supplier Code of Conduct as a minimum.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	**Appendix: Key performance indicators** →
	414-2 Negative social impacts in the supply chain and actions taken	Omission: Information unavailable/incomplete **Nature+: Our approach** → and **Responsible culture: Our suppliers** → We screen suppliers for potential negative social impacts and not for actual social impacts as part of our risk assessment. Significant suppliers are then further evaluated by requesting EcoVadis assessments or SEDEX audits (or equivalent) or the acceptance of our Supplier Code of Conduct as a minimum.

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Human rights		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • By integrating human rights into our operations, we contribute to UN SDG 16. • More details: **Responsible culture: Our suppliers** → **Commitments, actions and their effectiveness:** • **Responsible culture: Our people: Our commitments** →, **Human rights** → and **Our approach: assessing effectiveness** → • **Responsible culture: Our suppliers: Our commitments** → and **Our approach** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →
Own disclosure	Production sites that completed SEDEX Members Ethical Trade Audit	SEDEX audits are a suitable indicator to address the topic of human rights issues. **Appendix: Certifications** → and **Key performance indicators** →
	Percentage of our significant suppliers who have signed our Supplier Code of Conduct or have an equivalent code for respecting human rights in place	**Appendix: Key performance indicators** → Our definition of **significant suppliers** → was updated in 2025 to better focus on higher-risk suppliers. As a result, the 2024 key performance indicator has been restated from 80% to 44% to reflect this revised methodology.
Product safety and integrity		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics** → • Positive contribution to UN SDG 2 and 12. **Appendix: Contribution to the United Nations Sustainable Development Goals** → • More details: **Food+** → **Commitments, actions and their effectiveness:** • **Food+: Our commitments** → and **Our approach** → **Policies:** • **Introduction: Our key policies** → and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement** →

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	**Appendix: Key performance indicators →**
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	**Appendix: Key performance indicators →**
Own disclosure	Packaging production plants with top level Global Food Safety Initiative (GFSI) recognized food safety certification standards	**Appendix: Key performance indicators →**

Innovation in products and services

GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics →** • Positive contribution to UN SDG 12, 13 and 17. **Appendix: Contribution to the United Nations Sustainable Development Goals →** • More details: **Introduction: Our sustainable packaging journey →** and **Resource+ →** **Commitments, actions and their effectiveness:** • **Introduction: Our sustainable packaging journey →** • **Resource+: Our commitments →** and **Our approach →** **Policies:** • **Introduction: Our key policies →** and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement →**
Own disclosure	Food packed with SIG Terra packaging materials (millions of liters)	**Appendix: Key performance indicators →**
	Food packed in SIG Terra packaging materials (% of total liters packed)	**Appendix: Key performance indicators →**
	SIG aseptic carton packs sold labeled with ASI logo (millions of packs)	**Appendix: Key performance indicators →**
	Aseptic packaging sold (% of packaging revenue)	**Appendix: Key performance indicators →**

GRI Standard/ Other Source	Disclosure	Information/Reference/Omission
Business conduct		
GRI 3: Material Topics 2021	3-3 Management of material topics	**Impacts:** • **Introduction: Our material topics →** • Positive contribution to UN SDG 16. • More details: **Responsible culture: Our people: Governance and ethics →** **Commitments, actions and their effectiveness:** • **Responsible culture: Our people: Our commitments →** and **Governance and ethics: Our approach →** **Policies:** • **Introduction: Our key policies →** and our ESG Policies online **Engagement with our stakeholders:** • **Introduction: Stakeholder engagement →** • **Responsible culture: Our people: Governance and ethics →**
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Omission: Information unavailable/incomplete **Appendix: Key performance indicators →** **Responsible culture: Our people: Governance and ethics: Our approach →** Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.
	205-2 Communication and training about anti-corruption policies and procedures	Omission: Information regarding business partners unavailable/incomplete **Responsible culture: Our people: Governance and ethics: Our approach →** **Responsible culture: Our suppliers: Our approach →** **Appendix: Key performance indicators →** Our Supplier Code of Conduct is provided to all suppliers, however specific details on communication, other than to our significant suppliers, and training measures with business partners are not available.
	205-3 Confirmed incidents of corruption and actions taken	**Responsible culture: Our people: Governance and ethics: Our approach →**
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions for anti-competitive behavior, antitrust or monopoly practices in 2025.

Greenhouse gas emissions reporting

Greenhouse gas emissions basis of reporting

Our greenhouse gas (GHG) emissions are reported in accordance with the GHG Protocol. Accurate and transparent GHG reporting is also an essential prerequisite to meet the criteria of the Science Based Targets initiative (SBTi).

This section provides a detailed description of GHG reporting boundaries and other relevant aspects, including a breakdown of emissions by reporting category. Additional information related to our management approach and performance targets is included elsewhere in this Annual Report (see **Climate+** →).

Reporting boundaries

The reporting boundary for our Scope 1, 2, and 3 GHG emissions covers all production facilities under SIG Group's operational control, excluding smaller production units such as our special filling machine parts plants in Aachen (Germany), our joint venture, and offices (unless they are directly attached to a production facility).

In line with the GHG Protocol, we have restated our Scope 3 GHG emissions data for previous years in line with our recalculation policy, which follows GHG Protocol requirements.

Data related to the bag-in-box, spouted pouch, and chilled carton businesses has been incorporated into our GHG reporting, starting from our 2020 baseline. This is the baseline year for our science-based net zero target and accompanying targets on near- and long-term GHG emissions reductions for SIG Group that were approved by the SBTi in 2023. Some categories of Scope 3 emissions cannot be supported with measured activity data, and, in these cases, we estimated emissions based on spend or assumptions based on equivalence with other operations or technologies where more accurate data is available. Additional sources that inform our data collection and materiality assessment of relevant GHG categories include: our internal life-cycle assessment (LCA) tool, following the ISO 14040 and ISO 14044 international standards, and the LCA studies for bag-in-box and spouted pouch that we finalized in recent years.

Inventory boundaries

The inventory boundaries of our GHG accounting take into consideration all relevant GHG Protocol standards.

Our GHG accounting includes all six GHGs covered by the Kyoto Protocol as required by the GHG Protocol: carbon dioxide (CO_2), methane (CH_2), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_2), and nitrogen trifluoride (NF_2). These are typically included in the emissions factors we use and converted using IPCC 2021 conversion factors.

Scope 2 emissions from purchased electricity are reported using a market-based approach. We also report Scope 2 emissions according to the location-based approach using grid average emissions factors for each country[1].

Scope 1 and 2 data are collected and reported for the production of sleeves and spouts for aseptic and chilled cartons, and packaging materials for spouted pouch and bag-in-box solutions. Assembly, offices, and training centers are excluded due to their limited relevance for Scope 1 and 2.

Scope 1 and 2 emissions for SIG Group (thousand metric tons of CO_2 equivalent)

	2020	2024	✓ 2025
Scope 1	28.6	20.0	20.4
Scope 2 (market-based)[1]	62.5	0.0	0.0
Total	**91.1**	**20.0**	20.4

Our data collection and calculation procedures for Scope 3 follow a materiality assessment for each category.

For emissions related to recycling, we use the A 0:100 allocation as recommended by the GHG Protocol, which means that recycled materials such as production waste (Category 5) or used products (Category 12) are cut off at the sorting plant/next processing step. The same applies to waste that is incinerated for energy recovery. Biogenic carbon emissions can be released from the liquid packaging board or laminated carton board used in our carton packs, depending on their treatment after use, and these are reported separately.

We use emissions factors to convert activity data into GHG emissions in all cases where we do not receive GHG emissions from third parties (such as travel agents). The emissions factors are checked for completeness and accuracy annually and are updated regularly. The sources of emissions factors that we use are; authorities, such as the International Energy Agency (IEA) or the UK Department for Environmental and Rural Affairs (DEFRA): life-cycle inventory databases, such as ecoinvent: life-cycle inventory information used in our LCA tool: and average datasets from industry associations. For purchased goods we collect supplier specific emission factors for A-materials[2] where possible to increase the share of supplier-specific data (see details on Category 1 below).

1 Location-based emissions (based on the electricity grid average amount) totaled 174.2 thousand metric tons of CO_2 equivalent in 2025.
2 See **Responsible culture: Our suppliers** → for our A-materials definition.

Our Scope 3 emissions include the following categories:[1]

Category 1: Purchased goods and services

Category 1 emissions account for the largest share of our value chain GHG emissions. This category includes all materials used to produce and ship our cartons (including sleeves, closures, and straws) and our bag-in-box and spouted pouch solutions (including film, bags, pouch, and fitments), as well as the materials used to manufacture filling machines and other related equipment.

Services, information and communications technology, and items such as office equipment are excluded as they represent a very small share in this category.

We aim to increase the share of specific emissions factors from suppliers. The share of specific data in this category for SIG Group is 54% in 2025 (57% in 2024).

Category 3: Fuel and energy-related activities

Category 3 covers the upstream emissions related to purchased electricity and energy carriers at the production facilities that are reported under Scope 1 and 2. Purchased electricity is reported under Scope 2. All other energy carriers, including small amounts of diesel purchased to fuel our own trucks and cars, are reported under Scope 1.

Category 4: Upstream transportation and distribution

Category 4 covers all transportation activities for materials delivered to our production plants and all purchased outbound transportation. In some cases, customers arrange this transportation themselves, and the resulting emissions are reported in Category 9 accordingly.

For our aseptic carton business, packs are shipped as empty sleeves to SIG customers. Deliveries of straws and closures do not contribute significantly to this category and are not reported. Inter-company transportation is considered to be negligible.

We have not established an inventory of transportation activities related to raw material shipments for our bag-in-box, spouted pouch, and chilled carton businesses. Instead, we use best available estimates informed by the transportation data that is available for the main commodities for our aseptic carton business.

For our bag-in-box and spouted pouch businesses, we exclude some limited inter-company transportation from our reporting as the contribution to Category 4 is small. For the shipment of relevant products – bag-in-box, pouches, and films – to customers, we estimate distances for overland transportation and use a conservative assumption for sea freight. Based on our materiality analysis, we also include transportation of fitments. In most cases, customers arrange this transportation themselves, and the resulting emissions are reported accordingly in Category 9.

For our chilled carton business, we calculate emissions from transportation of materials to our production plants and transportation of our sleeves to customers based on weight, average transportation distances, and means of transportation (such as road, rail, or sea).

Filling machines, equipment and spare parts are excluded from Category 4 for all our businesses, as well as closures for our chilled carton business, as they do not significantly contribute to this category.

Category 5: Waste generated in operations

Category 5 includes emissions related to recycling, thermal treatment, or landfill of waste from our operations (measured as non-product output), and hazardous waste.

For our aseptic carton business, all production waste (>99%) undergo further treatment and recycling as they are well sorted. Emissions related to the transportation of waste material from our plants to waste processing facilities are included.

For our bag-in-box and spouted pouch businesses, we determine an average waste volume that is considered to undergo further treatment.

For our chilled carton business, data on non-product output in waste categories and treatments paths is available and used in our calculations.

Category 6: Business travel

Category 6 includes flights, public transportation, and the use of rental cars for business travel. Data on business travel is well documented in Europe, but less so in other regions. The number of employees per region is used as a basis for extrapolation. Flights are relatively well documented and account for 0.6% for SIG Group.

For our bag-in-box and spouted pouch businesses, we have collected data on business travel and used the approach we already established for our aseptic carton business to report reasonable estimates for all flights based on number of employees.

Category 9: Downstream transportation and distribution

For our carton business, Category 9 covers transportation of our packs from our plants to customers' facilities that are not purchased by us, the distribution of filled packs from customers' facilities to retailers, and onward transportation from retailers to end-consumers.

For our bag-in-box and spouted pouch businesses, we have used a similar model for both food service and household applications.

Secondary and tertiary packaging for packed products are excluded as this relates predominantly to the product and not its primary packaging.

1 Other categories are excluded because they are either not material or not applicable to our business: Category 2 (capital goods), Category 7 (employee commuting), Category 8 (upstream leased assets), Category 13 (downstream leased assets), Category 14 (franchises), Category 15 (investments).

Category 10: Processing of sold products

For our aseptic and chilled carton businesses, we have an established system-based business model whereby the packs that we produce (including sleeves, closures, and fitments) are filled and packed on SIG machines (which we report in Category 11), with service solutions also provided by SIG.

A similar system-based model is not widely established for our bag-in-box and spouted pouch businesses. Therefore, we have added Category 10 to our GHG inventory to capture all emissions related to the processing of packaging materials produced in our bag-in-box and spouted pouch operations.

For the entire packaging material product portfolio of our bag-in-box and spouted pouch businesses, we estimate emissions for product treatment related to the processing depth of the product (how close it is to the end product).

For products delivered as formed bag-in-box and spouted pouches, this is the filling and closing process. For laminates and films delivered to customers to make bag-in-box and spouted pouch products, this is filling. For laminates and films delivered for use by customers for other purposes, emissions are based on the production of bags.

The bag-in-box and spouted pouch production process includes the application of fitments. The share of fitments delivered for applications other than bag-in-box and spouted pouch production is minor, and related emissions are excluded from reporting as they are not material.

The emissions factors for the treatment steps are taken from utility consumptions from the produced equipment and from preliminary results of the LCAs we commissioned from 2022 to 2025.

We calculate and report Category 10 emissions based on sales data.

Category 11: Use of sold products

For our aseptic and chilled carton businesses, Category 11 covers the use of our filling machines and applicators to mount closures on the filled cartons, which occurs at customers' facilities. All new and refurbished filling machines that are manufactured and sold for the reporting year are characterized by average electricity demand and the need for pressurized air, steam, and hydrogen peroxide for the estimated lifetime capacity of the machine/device using the emissions factors of the reporting year.

Emissions from the use phase of our cartons relate primarily to the food products inside the cartons and are excluded. Filling machines for our aseptic cartons that are installed in SIG service centers for demonstration purposes are not included, nor are add-on units (e.g., for sleeve-feeding) with negligible energy demand.

For our bag-in-box and spouted pouch businesses, we provide filling machines and other related equipment. These machines fill pre-made bag-in-box packaging which already includes spouts and fitments when it arrives at a customer's filling location. We also provide horizontal form-fill-seal equipment. These machines combine film and fitments and fill product in a single machine at a customer's manufacturing site. For both these types of machines, average consumption data has been used to approximate lifetime emissions.

For machines or equipment which are sold to customers with a publicly available RE100 or Science Based Targets initiative 1.5°C pledge, an adjustment is made by subtracting the difference of the lifetime and the customer's target year for achieving 100% renewable electricity for electricity-related emissions.

Category 12: End-of-life treatment of sold products

For our aseptic and chilled carton businesses, used beverage cartons usually end up in household waste streams or collection and recycling schemes, which both vary locally. For each country that SIG cartons are shipped to, we compile data covering recycling rates, landfill rates (managed or unmanaged), and incineration rates (with or without energy recovery). The amount of waste is allocated to different forms of treatment based on the weight of delivered packages and spouts per country and the rates for the respective country. Biogenic greenhouse gas emissions related to the different end-of-life treatments for the liquid packaging board in our cartons are determined and reported separately.

For our bag-in-box and spouted pouch businesses, we use scenarios based on our household waste model as a conservative proxy for industrial and food service applications to estimate emissions from end-of-life treatment where we cannot assume household waste is the endpoint. For semi-manufactured products (films and fitments), we also apply our household model since we consider this the more conservative estimation.

SIG filling machines and equipment are generally in use for decades and are mainly refurbished or recycled at end-of-life so their contribution to this category is considered to be negligible.

Scope 3 emissions for SIG Group by category (metric tons CO_2 equivalent)

Category	2020	2024	✓ 2025
1 Purchased goods and services	1,252,737	1,368,365	1,312,489
3 Fuel and energy-related activities	23,720	5,138	5,129
4 Upstream transportation and distribution	139,557	145,330	145,131
5 Waste generated in operations	769	909	921
6 Business travel	7,900	10,996	12,047
9 Downstream transportation and distribution	66,082	63,530	63,642
10 Processing of sold products	1,494	729	737
11 Use of sold products	188,684	196,478	166,057
12 End-of-life treatment of sold products	276,185	237,325	233,547
12 Biogenic carbon	*153,496*	*153,943*	*149,048*

Contribution to United Nations Sustainable Development Goals

Governments, businesses, and others must all do their part to achieve the United Nations Sustainable Development Goals (SDGs) for 2030. We are determined to do ours.

We focus our support on the SDGs (and specific targets) where we see opportunities for our business and partnerships to make a meaningful contribution by supporting systemic change at scale (see right). These are closely aligned with the areas where we have the most significant impact. We are driving progress through the four action areas of our sustainability approach.

This targeted approach – focusing on the biggest risks to people or the environment, and the greatest benefits our packaging solutions and partnerships can have – is in line with the guidelines for business reporting on the SDGs from the Global Reporting Initiative and the United Nations Global Compact.

We also contribute to other SDGs through our sustainability approach. For example:

- Our commitment to health and safety, diversity, equity, and inclusion, and fair labor practices for employees and people in our supply chain (through responsible sourcing) aligns with SDG 5, 8 and 10.
- By promoting the use of FSC™ certification, we are supporting progress towards 11 of the SDGs (and 35 of the accompanying targets).[1]
- On our way to scale up our SIG foundation led projects Cartons for Good and Recycle for Good, we can strengthen our support for additional global goals such as SDG 1 on poverty and SDG 3 on promoting good health and wellbeing (as well as SDGs 2, 10, 12, and 17).
- Our methodology for measuring the impact of our community engagement programs considers their alignment with the full range of SDGs.

Our code of conduct and our business ethics code for suppliers is aligned with SDG 16 related to targets addressing a fair and equitable ways to conduct our business.

The table shows the most relevant SDG targets where our action contributes. The relevant SDG targets are listed with the related SIG sustainability action area.

Targeted support for the SDGs

SDG	Most relevant SDG targets where our action contributes*	Sustainability action area
2 ZERO HUNGER	**2.1** By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round	Food+
	2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous people, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment	Food+
	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality	Climate+ Nature+ Resource+
6 CLEAN WATER AND SANITATION	**6.3** By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally	Nature+ Resource+
	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity	Nature+ Resource+
	6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes	Nature+
7 AFFORDABLE AND CLEAN ENERGY	**7.2** By 2030, increase substantially the share of renewable energy in the global energy mix	Climate+
	7.3 By 2030, double the global rate of improvement in energy efficiency	Climate+ Resource+

1 Based on analysis by the Forest Stewardship Council™ in 2018.

* Relevant targets identified through an analysis based on the methodology outlined in the UNSC/GRI publication Business Reporting on the SDGs: An Analysis of Goals and Targets.

Targeted support for the SDGs

SDG	Most relevant SDG targets where our action contributes*	Sustainability action area
9	**9.4** By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities	Climate+ Nature+ Resource+ Food+
	9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending	Climate+ Nature+ Resource+ Food+
12	**12.1** Implement the 10-year framework of programs on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries	Resource+ Nature+ Climate+
	12.2 By 2030, achieve the sustainable management and efficient use of natural resources	Resource+ Nature+
	12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses	Food+
	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment	Nature+ Resource+
	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse	Resource+ Nature+
	12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle	Nature+ Climate+
	12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities	Nature+ Climate+

SDG	Most relevant SDG targets where our action contributes*	Sustainability action area
13	**13.1** Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries	Climate+ Nature+
	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning	Climate+
14	**14.1** By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution	Nature+ Resource+
15	**15.1** By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements	Nature+
	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	Nature+
	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species	Nature+
	15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products	Nature+
17	**17.16** Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries	Climate+ Food+ Resource+ Nature+

* Relevant targets identified through an analysis based on the methodology outlined in the UNSC/GRI publication Business Reporting on the SDGs: An Analysis of Goals and Targets.

EU Taxonomy

Overview

As part of the European Green Deal, the European Union (EU) aims to enable a sustainable transition of the economy and to reach net zero greenhouse gas (GHG) emissions by 2050. In this context, the European Commission developed an action plan on financing sustainable growth aimed at directing investments towards more sustainable projects and activities. A key cornerstone of the action plan is the EU's Taxonomy Regulation 2020/852, which establishes a classification system of environmentally sustainable economic activities.

Under the EU Taxonomy Regulation, an economic activity is considered Taxonomy-eligible if it can potentially contribute to at least one of the EU's six climate and environmental objectives in the EU Taxonomy's delegated acts. An economic activity is considered environmentally sustainable, or Taxonomy-aligned, if it makes a substantial contribution to at least one of the six climate and environmental objectives by meeting certain technical screening criteria, while at the same time not significantly harming any of these objectives and meeting minimum social safeguards.

The six climate and environmental objectives to which an activity can contribute are:

- climate change mitigation,
- climate change adaptation,
- sustainable use and protection of water and marine resources,
- transition to a circular economy,
- pollution prevention and control, and
- protection and restoration of biodiversity and ecosystems.

SIG Group AG ("SIG" or the "Company", and together with its subsidiaries, "SIG Group") voluntarily reports taxonomy eligibility for the fourth consecutive year. For information on the SIG Group's progress towards Taxonomy-alignment, refer to "Our advancement towards Taxonomy alignment".

The disclosures in our EU Taxonomy report are prepared based on the Taxonomy Regulation article 8 and the related delegated acts. The legal framework of the EU Taxonomy currently consists of the following: the Taxonomy Regulation, the Climate Delegated Act (as amended in June 2023), the Disclosures Delegated Act (as amended in June 2023), the Complementary Climate Delegated Act, and the Environmental Delegated Act. In addition, the EU Taxonomy FAQs and Notices published by the European Commission have been taken into consideration where relevant. The terminology in the Taxonomy Regulation is new and may be subject to ongoing changes and uncertainty in interpretation. Therefore, this document presents our interpretation to date and this year's reporting may not be applied in the same way in the future.

Eligibility assessment

Our products play a key role by offering customers the lowest carbon packaging solutions in each relevant market segment. Aseptic cartons, bag-in-box and spouted pouches also help reduce carbon emissions by preserving food for long periods without the need for refrigerated delivery or storage. Our cartons are designed to be fully recyclable. The SIG Terra portfolio already includes recycle-ready bag-in-box and spouted pouch solutions, and we are innovating to expand the recycle-ready range. See **Climate+** →, **Resource+** → and **Our sustainable packaging journey** → for further details.

We began voluntarily disclosing EU Taxonomy eligibility in 2022 on our aseptic carton business and expanded coverage to include our bag-in-box, spouted pouch, and chilled carton businesses in 2023. This included more detailed mapping of our products and services, including packaging materials, filling lines and related equipment, and after-sales services, against Taxonomy activities and relevant Nomenclature of Economic Activities (NACE) codes. Our assessment remained consistent throughout 2024, and the year ended December 31, 2025.

The table below provides an overview of the allocation of our activities to the economic activities listed in the EU Taxonomy. Changes may be made to the classification of economic activities in the future as the rules around the EU Taxonomy evolve.

Economic activity in accordance with the EU Taxonomy	Description of economic activity	Application to SIG business
Objective: Climate change mitigation		
3.6 Manufacture of other low carbon technologies	Manufacture of technologies aimed at substantial GHG emission reductions in other sectors of the economy, where those technologies are not covered by activities 3.1 to 3.5	Aseptic carton Chilled carton
Objective: Transition to a circular economy		
1.1 Manufacture of plastic packaging goods	Manufacture of plastic packaging goods	Bag-in-box Spouted pouch

Activity 3.6 – Manufacture of other low carbon technologies

We consider our aseptic and chilled carton packaging solutions, which are able to substantially reduce GHG emissions for our clients in comparison to other packaging formats, to be Taxonomy-eligible under activity 3.6. With this, we assess the manufacturing and provision of filling lines and aseptic and chilled carton sleeves as one combined technology. Our provision of after-sales services is currently not included in the EU Taxonomy and considered non-eligible. We are continuously monitoring the inclusion of new activities and may re-assess the inclusion of after-sale services in the future.

Activity 1.1 – Manufacture of plastic packaging goods

We consider our manufacturing and sale of bag-in-box and spouted pouch-related products as Taxonomy-eligible under activity 1.1. Activity 1.1 focuses on the manufacturing of plastic packaging goods. Therefore, we have excluded our provision of filling lines and other related equipment in the bag-in-box and spouted pouch businesses. Our provision of after-sales services is currently not included in the EU Taxonomy and considered non-eligible.

Our Taxonomy KPIs and accounting policies

Our Taxonomy disclosures follow the Taxonomy Regulation and relevant delegated acts and publications as listed above. We use a simplified version of the Taxonomy's reporting template to report on our Taxonomy-eligibility. All key performance indicators (KPIs) disclosed cover the year ended December 31, 2025.

Our progress towards Taxonomy-alignment is described in below.

Turnover KPI

The proportion of Taxonomy-eligible turnover has been calculated as the net turnover (revenue) derived from products associated with Taxonomy-eligible economic activities (numerator) divided by the total net turnover (denominator).

The denominator is net turnover as presented in the SIG Group's consolidated statement of profit and loss and other comprehensive income under the line item "Revenue". For further details on our revenue accounting policy, see **note 6** → of the consolidated financial statements for the year ended December 31, 2025.

The numerator is the revenue derived from provision of products associated with Taxonomy-eligible economic activities.

For the year ended December 31, 2025, 92.8% of the SIG Group's revenue was Taxonomy-eligible under the objectives of climate change mitigation and transition to a circular economy (vs. 92.3% in 2024).

The following table provides an overview of our Taxonomy-eligible turnover.

Year ended December 31, 2025				Substantial contribution criteria					
Economic activities (1)	**Code(s) (2)**	**Turnover (3)**	**Proportion of Turnover (4)**	**Climate Change mitigation (5)**	**Climate change adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity and ecosystems (10)**
		(In € million)	%	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]
A. Taxonomy-eligible activities									
Manufacture of other low carbon technologies	CCM 3.6	2,494.0	76.8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacturing of plastic packaging goods	CE 1.1	519.7	16.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Turnover of Taxonomy eligible activities		**3,013.7**	**92.8%**	**76.8%**	**0.0%**	**0.0%**	**0.0%**	**16.0%**	**0.0%**
B. Taxonomy-non-eligible activities									
Turnover of Taxonomy-non-eligible activities		**235.0**	**7.2%**						
Total		**3,248.7**	**100.0%**						

1 EL = Taxonomy eligible activity for the relevant objective.
N/EL = Taxonomy non-eligible activity for the relevant objective.

Capital expenditure (CapEx) KPI

The CapEx KPI is defined as Taxonomy-eligible CapEx (numerator) divided by total CapEx (denominator).

The denominator consists of additions to tangible and intangible assets, before depreciation, amortization and any re-measurements as well as additions to tangible and intangible assets resulting from business combinations (excluding goodwill) as presented in **note 12** → Property, plant and equipment, **note 13** → Right-of-use assets and **note 14** → Intangible assets of the consolidated financial statements for the year ended December 31, 2025.

The numerator consists of CapEx that is related to assets or processes that are associated with Taxonomy-eligible economic activities. We allocated the Taxonomy-eligible CapEx based on the percentage of our Taxonomy-eligible turnover by type of packaging solution. By doing this, we also ensured that no double counting of eligible CapEx occurs.

For the year ended December 31, 2025, 92.6% of the SIG Group's CapEx was Taxonomy-eligible under the objectives of climate change mitigation and transition to a circular economy (vs. 92.7% in 2024).

The following table provides an overview of our Taxonomy-eligible CapEx.

Year ended December 31, 2025				**Substantial contribution criteria**					
Economic activities (1)	**Code(s) (2)**	**CapEx (3)**	**Proportion of CapEx (4)**	**Climate Change mitigation (5)**	**Climate change adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity and ecosystems (10)**
		(In € million)	%	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]
A. Taxonomy-eligible activities									
Manufacture of other low carbon technologies	CCM 3.6	280.5	80.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacturing of plastic packaging goods	CE 1.1	43.0	12.3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
CapEx of Taxonomy eligible activities		**323.5**	**92.6%**	**80.3%**	**0.0%**	**0.0%**	**0.0%**	**12.3%**	**0.0%**
B. Taxonomy-non-eligible activities									
CapEx of Taxonomy-non-eligible activities		**25.8**	**7.4%**						
Total		**349.3**	**100.0%**						

1 EL = Taxonomy eligible activity for the relevant objective.
N/EL = Taxonomy non-eligible activity for the relevant objective.

Operating expenditure (OpEx) KPI

The OpEx KPI is defined as Taxonomy-eligible OpEx (numerator) divided by total OpEx (denominator).

The denominator consists of direct non-capitalized costs related to research and development, maintenance and repair costs, expenses for short-term leases and expenses related to day-to-day servicing of property, plant and equipment. Direct costs for training and other human resource needs are not included in the denominator (or the numerator). Research and development costs recognized as an expense are included in **note 14** → of the consolidated financial statements for the year ended December 31, 2025. This amount includes all non-capitalized research and development costs that are directly attributable to research and development activities (and excludes depreciation and amortization expense). Other values of the denominator are derived from internal reporting systems, which are not directly reconcilable with the consolidated financial statements. Short-term leases are not significant (see **note 5.5.2** → of the consolidated financial statements for the year ended December 31, 2025).

The numerator consists of the OpEx related to assets or processes that are associated with Taxonomy-eligible activities. We allocated the Taxonomy-eligible OpEx based on the percentage of our Taxonomy-eligible turnover by type of packaging solution. By doing this, we also ensured that no double counting of eligible OpEx occurs.

For the year ended December 31, 2025, 92.8% of the SIG Group's OpEx were Taxonomy-eligible under the objectives of climate change mitigation and transition to a circular economy (vs. 92.3% in 2024).

The following table provides an overview of our Taxonomy-eligible OpEx.

Year ended December 31, 2025				Substantial contribution criteria					
Economic activities (1)	**Code(s) (2)**	**OpEx (3)**	**Proportion of OpEx (4)**	**Climate Change mitigation (5)**	**Climate change adaptation (6)**	**Water (7)**	**Pollution (8)**	**Circular economy (9)**	**Biodiversity and ecosystems (10)**
		(In € million)	%	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]	EL, N/EL[1]
A. Taxonomy-eligible activities									
Manufacture of other low carbon technologies	CCM 3.6	107.7	74.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacturing of plastic packaging goods	CE 1.1	26.7	18.4%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
OpEx of Taxonomy eligible activities		**134.4**	**92.8%**	**74.4%**	**0.0%**	**0.0%**	**0.0%**	**18.4%**	**0.0%**
B. Taxonomy-non-eligible activities									
OpEx of Taxonomy-non-eligible activities		**10.4**	**7.2%**						
Total		**144.9**	**100.0%**						

1 EL = Taxonomy eligible activity for the relevant objective.
N/EL = Taxonomy non-eligible activity for the relevant objective.

Taxonomy-alignment

Given the recent delays and clarifications introduced through the Corporate Sustainability Reporting Directive (CSRD) Omnibus package, our alignment efforts are being paced to coincide with the expected applicability of CSRD to our reporting obligations – currently anticipated for the 2027 financial year. We believe this phased approach ensures that our reporting is both robust and consistent with regulatory expectations, while allowing us the necessary time to refine our internal processes and data systems to support high-quality disclosures. A summary of the next steps in relation to our substantial contribution, do no significant harm and minimum safeguards is included below.

Further details about our commitments, targets, progress and performance in relation to topics described below are included in the sustainability part of our Annual Reports in the subsections **Climate+** →, **Resource+** →, **Nature+** → and **Responsible culture: Our people** → and **Our suppliers** →.

Additional information can also be found in our published environmental, social and governance ("ESG") policies covering various ESG matters (https://www.sig.biz/en/sustainability/esg).

Substantial contribution

We continue to advance the alignment for all eligible activities in our carton business with 3.6 Manufacture of other low carbon technologies under the climate change mitigation objective. Our methodology for quantifying and assessing substantial greenhouse gas (GHG) emission reductions is being further refined to ensure robust comparison against the best-performing alternatives available on the market. This approach is underpinned by comprehensive life-cycle assessments (LCAs), conducted in accordance with internationally recognized standards such as ISO 14040, and subject to an ongoing program of independent verification.

In relation to Activity 1.1 – Manufacture of plastic packaging goods, we are continuing to research the introduction of circular polymers suitable for food contact, additionally supporting customers in meeting forthcoming regulations regarding recycled content in plastic packaging.

Do no significant harm (DNSH)

In 2025, we automated our data collection system and updated accompanying process documentation at our production facilities to support the assessment and review of compliance with the other five climate and environmental objectives.

Our other efforts so far have included:

- **Climate change adaptation:** A comprehensive physical climate risk assessment of our owned and leased production sites, with asset-level quantification of climate-related physical risks conducted through scenario analysis and based on Representative Concentration Pathway (RCP) scenarios 2.6 and 8.5 by 2030 and 2050. Adaptation measures have either been implemented or are continuing as required (see **Appendix: TCFD report: Risk management** →).
- **Sustainable use and protection of water and marine resources:** Assessment in line with the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD), analyzing the requirements regarding water quality preservation (WFD), water stress avoidance and water impact assessment (e.g. environmental impact assessment (EIA) or comparable process). This included our ISO 14001 certification for an environmental management system, using the WWF Water Risk Filter (WWF WRF).
- **Transition to a circular economy:** Evaluated the degree of fulfillment of the criteria, where relevant, such as the reuse and use of secondary raw materials and/or reused components in our manufactured products, or the durability, recyclability, disassembly, and adaptability of products manufactured.
- **Pollution prevention and control:** Screening and monitoring processes regarding the production, use or trade of chemical substances listed in certain EU regulations and directives (e.g. EU regulation 2019/1021, 2017/852, EC 1907/2006 Annex XVII and the REACH directive).
- **Protection and restoration of biodiversity and ecosystems:** Identification of sites in or near biodiversity-sensitive or protected areas in line with the TNFD's recommendations as well as the principles and methodology of the Science Based Targets Network (SBTN), based on our self-assessment on the WWF Biodiversity Risk Filter (WWF BRF) and ISO 14001 certification.

Building on this foundation, we are now working to formalize the surrounding controls to ensure consistency, traceability, and alignment with each of the other five environmental objectives. Additionally, we will begin developing targeted mitigation measures for the 'Protection and restoration of biodiversity and ecosystems' objective in line with our Nature+ goal to establish biodiversity-related targets by 2027.

Minimum safeguards

We have used a structured assessment to document our compliance with the minimum safeguards at group level. The assessment covers the SIG Group and considers the recommendations for the operationalization of the minimum safeguards as set forth in the Final Report on Minimum Safeguards from the EU Platform on Sustainable Finance.

The minimum safeguards are drawn from principles expressed by the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the Fundamental Conventions of the International Labor Organization and the International Bill of Human Rights. Their objective is to ensure that any activity labeled as Taxonomy-aligned meets minimum governance standards and does not violate specific social norms, including human and labor rights.

Certifications

Certified or verified to highest recognized standards

We use independent third-party certifications to highest recognized external standards to demonstrate our robust management of sustainability and ESG topics and support continuous improvement in line with best practice. These certifications include:

- **ASI (Aluminium Stewardship Initiative):** Our aseptic carton business is ASI Performance Standard Certified, all associated SIG production plants are ASI Chain of Custody Certified, and all aluminum foil for our aseptic cartons is purchased from ASI Certified suppliers.
- **FSC™ (Forest Stewardship Council™):** Chain of Custody certification is in place at all our aseptic and chilled carton production plants, and related sales offices (FSC™ license code FSC™ C020428). All the paperboard for our cartons is purchased with FSC™ Mix certification[1].
- **GFSI (Global Food Safety Initiative) recognized standards:** Our packaging production plants maintain top level certification with GFSI-recognized standards (except for Voronezh, Russia, due to limitations in respect of data access, and Hsinchu City, Taiwan). These standards include Brand Reputation Compliance Global Standards (BRCGS) packaging standard, Safe Quality Food (SQF) and Food Safety System Certification (FSSC 22000). Our Hsinchu City, Taiwan plant is currently certified to ISO 22000:2018 and working towards certification to a GFSI-recognized standard.
- **ISCC (International Sustainability and Carbon Certification) Plus:** Certification to handle ISCC Plus certified renewable forest-based (linked to tall oil) and recycled polymers is in place at all our aseptic carton sleeve production plants (except Ahmedabad, India) and at the spout production of allCap in Switzerland.
- **ISO 14001:** ISO 14001 is a structured framework for organizations to manage and improve their environmental performance, and SIG maintains global certification. The standard supports our commitment to minimizing environmental impact through systematic planning, implementation, and continuous improvement. Key objectives include ensuring compliance with legal and regulatory requirements, reducing resource consumption and waste, and integrating sustainability into core business strategies. Through its core components – such as environmental policy, performance evaluation, and corrective actions – ISO 14001 enables SIG to enhance operational efficiency, strengthen stakeholder trust, and drive measurable progress toward our environmental goals.
- **ISO 14040 and ISO 14044:** Independent experts use these standards to carry out ISO-conformant life-cycle assessments of our packaging solutions that are critically reviewed by an independent panel for additional verification. In addition to greenhouse gas emissions, these assessments take a more comprehensive view – capturing a wide range of environmental impacts such as resource use, pollution, and effects on ecosystems and human health.
- **ISO 27001:** Certification to ISO 27001 for information security management is maintained in China, Germany, and Romania, scoping the provision of Information Communication Technology Infrastructure, related applications, data centers, and production operations.
- **ISO 45001:** ISO 45001 certification requires the integration of health and safety into strategic planning, leadership, and operational processes, with a strong emphasis on worker participation, risk assessment, legal compliance, and continuous improvement. By maintaining this certification for all plants, SIG proactively improves employee safety, reduces workplace risks, and fosters a culture of well-being and engagement, while strengthening organizational resilience and reputation.
- **ISO 50001:** Certification to ISO 50001 for energy management is maintained at our three aseptic carton production plants in Europe and at our bag-in-box and spouted pouch plant in Eisfeld (Germany).
- **ISO 9001:** Certification to ISO 9001 for quality management is in place for our aseptic carton production globally, and for some bag-in-box and spouted pouch production plants.
- **LEED:** Our Middle East and Africa headquarters and Tech Center in Dubai have achieved Platinum LEED certification for sustainable buildings, as has our Tech Center in China. Our second plant in Suzhou (China) and our new plant in Querétaro (Mexico) have achieved Gold.
- **SEDEX Members Ethical Trade Audit (SMETA):** SIG undergoes regular SEDEX SMETA audits to verify and enhance sustainable and responsible practices across its operations and supply chain, encouraging suppliers to join us in applying the same framework. Every two years, we conduct SMETA audits at all production sites[2], with SEDEX Self-Assessment Questionnaires on human rights risks completed at all other non-production sites with the same regularity. The audits combine policy reviews, site inspections, risk and impact assessments and confidential worker interviews to assess:

Audit topic	Annual report section
Human rights risks, including child labor, forced labor, wages and working hours, discrimination, and unsafe working conditions.	Responsible culture: Our people Responsible culture: Our suppliers Report on child labor due diligence in the supply chain
Labor standards, aligned with ILO conventions.	Responsible culture: Our people Responsible culture: Our suppliers
Health and safety conditions.	Responsible culture: Our people Responsible culture: Our suppliers
Environmental impact and compliance, including biodiversity related activities.	Climate+ Nature+ Responsible culture: Our suppliers
Business ethics, including anti-bribery and anti-corruption practices.	Responsible culture: Our people Responsible culture: Our suppliers

1 Our cartons use paper-based liquid packaging board, referred to throughout as "paperboard". SIG uses FSC™ Mix material that allows the mixing of FSC™ certified wood with FSC™ controlled wood and ensures that an equivalent amount of FSC™ certified wood is procured at the beginning of the value chain.
2 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.

Partnerships and memberships

We collaborate through memberships and industry partnerships at country, regional and global levels.

AIM Progress

SIG is a member of AIM-Progress, a forum of leading fast-moving consumer goods manufacturers and common suppliers to promote responsible sourcing practices and sustainable supply chains. Through this collaboration, we strengthen our human rights and responsible sourcing practices by leveraging shared knowledge, tools, and capability-building initiatives. SIG also participates in the AIM-Progress Mutual Recognition of Audits Framework, which governs the mutual recognition of four-pillar social compliance audits among participating members. In addition, AIM-Progress enables us to benchmark our performance through its Responsible Sourcing Journey framework, helping us assess the maturity of our human rights due diligence practices and drive continuous improvement across our operations.

Alliance to End Plastic Waste

As a member of Alliance to End Plastic Waste (AEPW), SIG reinforces its commitment to building a circular economy for plastic packaging, collaborating with global industry leaders, waste-management stakeholders and governments to drive scalable solutions. In 2025, the Alliance reported that since its launch in 2019 it has reduced nearly 240,000 tons of unmanaged plastic waste and valorized over 253,000 tons through recycling and reuse[1]. It has also introduced its new "Strategy 2030" to shift from smaller projects to large-scale, integrated programs focused on systemic change, particularly in priority geographies such as India, Indonesia and South Africa, and thematic areas like flexible plastics[2].

Through our membership, SIG supports this strategic trajectory by leveraging its packaging innovation, and global presence, with regional sustainability managers contributing to country program implementation.

Aluminium Stewardship Initiative (ASI)

SIG has joined the Aluminium Stewardship Initiative (ASI) – a global, multi-stakeholder, non-profit standards setting and certification organisation – to enhance sustainability along the aluminum supply chain.

The ASI brings together producers, users and other stakeholders to promote the responsible production, sourcing and stewardship of aluminum. SIG supports the ASI's objectives to improve environmental and social aspects of the aluminum value chain as part of the company's strong commitment to responsible sourcing.

By joining the ASI, SIG has the opportunity to enhance the environmental credentials of our cartons through the ASI certification on the responsible production, sourcing and stewardship of aluminum.

Business Coalition for a Global Plastics Treaty

As part of the Business Coalition for a Global Plastics Treaty, SIG joined leaders in calling for a binding global treaty to harmonize policies, strengthen legislation, and scale proven solutions in sectors like packaging.

1 Alliance to End Plastic Waste Releases Progress Report 2024, Announces Strategy 2030 and Reflects on Five Years of Impact | AEPW
2 Alliance to End Plastic Waste unveils 'larger-scale' Strategy 2030 – letsrecycle.com

A Circular Economy for Flexible Packaging (CEFLEX)

We continue to actively contribute to CEFLEX, the collaborative initiative driving a circular economy for flexible packaging in Europe. Our participation allows us to work alongside industry partners to advance design-for-recycling guidelines, improve collection and sorting systems, and scale end-market solutions for recycled materials. This collaboration is particularly important for our bag-in-box and spouted pouch packaging, where shared innovation and aligned standards help accelerate practical recycling pathways and increase circularity across the value chain. Through CEFLEX, we strengthen our commitment to shaping sustainable packaging systems that keep materials in use and reduce environmental impact.

Consumer Goods Forum (CGF)

As a long-standing member of the CGF Plastic Waste Coalition of Action, SIG continues to play an active role in driving collective progress toward a circular economy for packaging. We contribute to the Golden Design Rules, helping align global design standards to enhance packaging recyclability; the Extended Producer Responsibility (EPR) workstream, which promotes effective and harmonized systems for end-of-life management; and the Flexibles workstream, focused on advancing scalable solutions for one of the most challenging packaging types. Through this collaboration, SIG helps accelerate systemic change across the consumer goods industry.

Ellen MacArthur Foundation

SIG's collaboration with the Ellen MacArthur Foundation aims to accelerate the transition to fully circular packaging solutions worldwide. By leveraging the Foundation's expertise and network, SIG will focus on reducing waste, improving recyclability and promoting the use of renewable materials. The partnership is a key step in SIG's broader strategy to innovate and scale sustainable packaging practices, driving meaningful progress toward a waste-free, low-carbon future for the packaging industry.

Food and Beverage Carton Alliance (FBCA) and the European Alliance for Beverage Cartons and the Environment (ACE)

Together with industry partners Tetra Pak, Elopak and Lamipak, and key paper board suppliers Stora Enso and Billerud, SIG formed the Food and Beverage Carton Alliance. This global association builds upon the strong foundation of the former European Alliance for Beverage Cartons and the Environment (ACE) and integrates the expertise of EXTR:ACT, its technical arm.

The alliance is structured around three core components:

- Advocacy: to engage policymakers worldwide to help solve global policy challenges and advocate for public policies that recognize the essential role of food and beverage packaging, support green innovation, and encourage the transition to low-carbon, circular economies.
- Communication: to ensure that information about our solutions – whether related to climate mitigation, circular economies, or food system resilience – is accessible to all. Our goal is to increase awareness of the benefits we bring.
- Center of Expertise: technical solutions, innovations and industry data globally and locally, will provide evidence-based insights. Consolidated research and non-competitive industry data will set benchmarks for progress and action across the sector.

Forest Stewardship Council (FSC™): Forests for All Forever

FSC™ is a non-profit organization, providing trusted solutions to help safeguard the world's forests and tackle today's deforestation, climate, and biodiversity challenges. FSC™ is the only global forest certification system which is supported by all major and critical pressure groups, guaranteeing the highest credibility.

Forum for the Future

Forum for the Future which is a leading international sustainability organization working in partnership with business, governments and civil society to accelerate the shift towards a just and regenerative future in which both people and the planet thrive. SIG has a long-standing partnership with the Forum for the Future and contributed to the Business Transformation Compass 1.0 which provides guidance for a regenerative and just transition.

Within the forum, SIG is a founding member of the Food Cluster of the Climate and Health Coalition, which aims to partner with other members of the food and drink industry to accelerate the transformation of our food and agricultural systems through sharing of best practices, such as our SIG Incubator.

Together with the Food Cluster, we helped build a toolkit for food and drink system businesses that:
- highlights current activity at the intersection of climate, health and food;
- generates case studies to inspire and accelerate action for others; and
- provides guidance on key topics and opportunities for action, including starting or accelerating business action on climate, health and food.

Science Based Target Network (SBTN)

We joined Science Based Target Network in 2023 to ensure that our approach is aligned with the latest guidance and requirements on action and target setting with the Kunming-Montreal protocol on Biodiversity, which in essence contains goals to halt biodiversity loss by 2030 and achieve nature positive by 2050.

This alignment requires an in-depth assessment of potential value chain impacts on nature for the supply chain following the LEAP (Locate, Evaluate, Asses, Prepare) approach (which is almost identical with the TNFD – Taskforce on nature related financial disclosures – framework). This will form the basis for us to define targets which effectively address impact reduction at an appropriate scale in line with our **Nature+: Halt biodiversity** → commitment.

Sustainability and Health Initiative for NetPositive Enterprise (SHINE)

SIG is member of the Sustainability and Health Initiative for NetPositive Enterprise (SHINE) at Massachusetts Institute of Technology (MIT). This initiative spans across the Massachusetts Institute of Technology and a consortium of industry members. SHINE at MIT focuses on research into Handprints and Net Positivity. Based on the work with SHINE, SIG has co-authored a white paper "Approaching Systemic Transformation – Learnings from applying Net Positive Principles: The case of beverage carton recycling". Recent research related to nature and biodiversity related footprints and handprints.

WWF Forests Forward

We joined Forests Forward, a signature WWF program for corporate action in support of nature, climate, and people. As well as investing in forest landscapes through Forests Forward, we committed to ambitious goals on the responsible sourcing of forest-based material and to working with suppliers, customers, and other stakeholders to support the halting and reversing of forest loss and degradation globally.

SIG is making good progress on the public commitments we have made, including increased transparency on our sourcing geographies, co-organizing a roundtable with actors from the Swedish forest value chain and supporting FSC™ group certification.

WWF SIG Partnership

Through a five-year partnership with WWF Switzerland, we are investing directly in field projects to create, protect, restore, or improve the management of forest land, with a strong focus on biodiversity.

4evergreen

We actively contribute to 4evergreen, the cross-industry alliance working to boost the recycling rate of fiber-based packaging to 90% by 2030. Our involvement enables collaboration with partners across the value chain to develop recyclability evaluation protocols, circular design guidelines, and improved collection and sorting systems. This work is particularly relevant for our carton packaging, where harmonized standards and shared innovation accelerate practical recycling solutions and enhance circularity. Through 4evergreen, we reinforce our commitment to advancing sustainable packaging systems that keep materials in use and support a low-carbon, circular economy.