



# GRI content index

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

| GRI Standard/<br>Other Source | Disclosure | Information/Reference/Omission |
|-------------------------------|------------|--------------------------------|
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## 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 <a href="#">note 27</a> → 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<br><br><a href="#">Introduction: Our sustainability reporting: Scope and assurance</a> →<br><a href="#">Independent practitioner's limited assurance report</a> →  |

#### Activities and workers

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|--|--|
| 2-6 Activities, value chain and other business relationships | See <a href="#">p. 4-12</a> → for information on our business.<br>Our supply chain business relationships are described in <a href="#">Responsible culture: Our suppliers</a> →  |
| 2-7 Employees  | <a href="#">Appendix: Key performance indicators</a> →   |
| 2-8 Workers who are not employees                            | Omission: Information unavailable/incomplete<br><br>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                     | <a href="#">Governance: Board of Directors</a> →, and <a href="#">Group Executive Board</a> →<br><a href="#">Corporate Governance Report: 3. Board of Directors</a> →, and <a href="#">4. Committees</a> →<br><a href="#">Committees and Corporate Governance Policy, 4.3 Board composition and selection</a>          |

[→ Appendix](#)

| GRI Standard/<br>Other Source         | Disclosure  | Information/Reference/Omission  |  |
|---------------------------------------|---|---|--|
| GRI 2:<br>General Disclosures<br>2021 | 2-10 Nomination and selection of the highest governance body  | <a href="#">Corporate Governance Report: 3. Board of Directors →</a> , <a href="#">3.3 Election and term of office →</a> and <a href="#">4.3 Nomination and Governance Committee →</a>  |  |
|                                       | 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  | <a href="#">Introduction: Our sustainability governance →</a>   |  |
|                                       | 2-13 Delegation of responsibility for managing impacts  | <a href="#">Introduction: Our sustainability governance →</a><br><a href="#">Corporate Governance Report: 5. Frequency of meetings of the Board of Directors and its Committees →</a> , <a href="#">6. Areas of responsibility →</a> and <a href="#">7. Information and control instruments vis-à-vis the Group Executive Board →</a> |  |
|                                       | 2-14 Role of the highest governance body in sustainability reporting  | <a href="#">Introduction: Our sustainability governance →</a>   |  |
|                                       | 2-15 Conflicts of interest  | <a href="#">Corporate Governance Report: 8.2 Number of Permissible Activities →</a>   |  |
|                                       | 2-16 Communication of critical concerns   | <a href="#">Corporate Governance Report: 4.2 Audit and Risk Committee →</a><br><a href="#">Responsible culture: Our people: Governance and ethics →</a>   |  |
|                                       | 2-17 Collective knowledge of the highest governance body  | <a href="#">Corporate Governance Report: 3.1 Members of the Board of Directors: Board skill matrix →</a><br><a href="#">Introduction: Our sustainability governance →</a>   |  |
|                                       | 2-18 Evaluation of the performance of the highest governance body   | <a href="#">Organizational Regulations section 2.7</a><br><a href="#">Corporate Governance Report: 4.3 Nomination and Governance Committee →</a>  |  |
|                                       | 2-19 Remuneration policies  | <a href="#">Compensation Report: Compensation governance →</a><br><a href="#">Articles of Association, 4. Compensation of the Board of Directors and the Group Executive Board</a>  |  |
|                                       | 2-20 Process to determine remuneration  | <a href="#">Compensation: Compensation Report, esp. Figure 3: Authority table regarding compensation →</a><br>All voting results from the 2025 Annual General Meeting are publicly available on our website: <a href="#">pages 4–16 of the Minutes of the ordinary general meeting of shareholders</a>                                |  |
|                                       | 2-21 Annual total compensation ratio  | Omission: Information unavailable/incomplete<br>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.                   |  |
|                                       | <b>Strategy, policies, and practices</b>  |   |  |
|                                       | 2-22 Statement on sustainable development strategy  | <a href="#">Letter from the Chairman →</a>  |  |
| 2-23 Policy commitments               | <a href="#">Introduction: Our key policies →</a><br><a href="#">ESG Policies online</a><br><a href="#">Introduction: Our sustainability governance →</a><br><a href="#">'Our commitments' in Climate+ →</a> , <a href="#">Nature+ →</a> , <a href="#">Resource+ →</a> , <a href="#">Food+ →</a> , <a href="#">Responsible culture: Our people and Our suppliers →</a> |   |  |
| 2-24 Embedding policy commitments     | <a href="#">Introduction: Our sustainability governance →</a>   |   |  |

[→ Appendix](#)

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

## Material topics

|  |  |   |
|--|--|---|
| <b>GRI 3:<br/>Material Topics 2021</b> | 3-1 Process to determine material topics | Information on our materiality assessment can be found in the <a href="#">SIG 2024 Annual Report</a> Details on our review in 2025: <a href="#">Introduction: Our material topics →</a> |
|  | 3-2 List of material topics              | <a href="#">Introduction: Our material topics →</a>   |

## Climate change

|  |                                   |   |
|--|-----------------------------------|---|
| <b>GRI 3:<br/>Material Topics 2021</b> | 3-3 Management of material topics | <p><b>Impacts:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction: Our material topics →</a></li> <li>• Positive contribution to UN SDGs 2, 7, 9, 12, 13, and 17. <a href="#">Appendix: Contribution to the United Nations Sustainable Development Goals →</a></li> <li>• SIG Group AG is voluntarily reporting Taxonomy eligibility for the fourth consecutive year. <a href="#">Appendix: EU Taxonomy →</a></li> <li>• <a href="#">Appendix: TCFD report →</a></li> <li>• <a href="#">Introduction: Our sustainable packaging journey →</a></li> <li>• More details: <a href="#">Climate+ →</a> and <a href="#">Appendix: Greenhouse gas emissions basis for reporting →</a></li> </ul> <p><b>Commitments, actions and their effectiveness:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Climate+: Our commitments →</a> and <a href="#">Our approach →</a></li> </ul> <p><b>Policies:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction: Our key policies →</a> and our <a href="#">ESG Policies online</a></li> </ul> <p><b>Engagement with our stakeholders:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction: Stakeholder engagement →</a></li> </ul> |
|--|-----------------------------------|---|

| GRI Standard/<br>Other Source                     | Disclosure   | Information/Reference/Omission  |
|---|--|---|
| <b>GRI 305:<br/>Emissions 2016</b>                | 305-1 Direct (Scope 1) GHG emissions   | <a href="#">Appendix: Key performance indicators →</a> and <a href="#">Greenhouse gas emissions basis for reporting →</a>   |
|   | 305-2 Energy indirect (Scope 2) GHG emissions  | <a href="#">Appendix: Key performance indicators →</a> and <a href="#">Greenhouse gas emissions basis for reporting →</a>   |
|   | 305-3 Other indirect (Scope 3) GHG emissions   | <a href="#">Appendix: Key performance indicators →</a> and <a href="#">Greenhouse gas emissions basis for reporting →</a>   |
|   | 305-4 GHG emissions intensity  | <a href="#">Appendix: Key performance indicators →</a> and <a href="#">Greenhouse gas emissions basis for reporting →</a>   |
|   | 305-5 Reduction of GHG emissions   | <a href="#">Climate+: Our targets and performance →</a> and <a href="#">Appendix: Greenhouse gas emissions basis for reporting →</a>  |
| <b>GRI 302:<br/>Energy 2016</b>                   | 302-1 Energy consumption within the organization                                     | <a href="#">Appendix: Key performance indicators →</a>  |
|   | 302-2 Energy consumption outside of the organization                                 | Omission: Not applicable<br>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 ( <a href="#">Appendix: Greenhouse gas emissions basis for reporting →</a> ). 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.<br>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   | <a href="#">Appendix: Key performance indicators →</a><br>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<br>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<br>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.<br><a href="#">Appendix: Greenhouse gas emissions basis for reporting →</a>   |
| <b>GRI 201:<br/>Economic<br/>Performance 2016</b> | 201-2 Financial implications and other risks and opportunities due to climate change | See <a href="#">Enterprise risk management →</a> on material financial risks in relation to climate change.<br>See <a href="#">Appendix: TCFD report →</a> for a description of identified climate-related risks and opportunities and of the associated impact as well as our governance and risk management approaches.   |

[→ Appendix](#)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 m<sup>2</sup> 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<sup>1</sup> (%)[Appendix: Key performance indicators](#) →SIG bag-in-box and spouted pouch packaging alternatives that are designed for recycling<sup>1</sup>[Appendix: Key performance indicators](#) →

<sup>1</sup> 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), Recyclclass and CEFLEX.

GRI Standard/  
Other Source

## Disclosure

## Information/Reference/Omission

**Biodiversity and forest ecosystems**

|  |  |  |
|--|--|--|
| <b>GRI 3:<br/>Material Topics 2021</b> | 3-3 Management of material topics                    | <p><b>Impacts:</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction: Our material topics</b> →</li> <li>• Positive contribution to UN SDGs 2, 6, 9, 12, 13, 14, 15 and 17. <b>Appendix: Contribution to the United Nations Sustainable Development Goals</b> →</li> <li>• More details: <b>Nature+</b> →</li> </ul> <hr/> <p><b>Commitments, actions and their effectiveness:</b></p> <ul style="list-style-type: none"> <li>• <b>Nature+:</b> <b>Our commitments</b> → and <b>Our approach</b> →</li> </ul> <hr/> <p><b>Policies:</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction: Our key policies</b> → and our <a href="#">ESG Policies online</a></li> </ul> <hr/> <p><b>Engagement with our stakeholders:</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction: Stakeholder engagement</b> →</li> </ul> |
| <b>GRI 101:<br/>Biodiversity 2024</b>  | 101-1 Policies to halt and reverse biodiversity loss | <b>Introduction: Our key policies</b> →, <b>Nature+:</b> <b>Our approach</b> → and <b>Resource+:</b> <b>Our approach</b> →   |
|  | 101-2 Management of biodiversity impacts             | <b>Nature+:</b> <b>Our approach</b> → and <b>Resource+:</b> <b>Our approach</b> →  |
|  | 101-4 Identification of biodiversity impacts         | <p>Omission: Information incomplete</p> <p>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.</p>  |
|  | 101-5 Locations with biodiversity impacts            | <p>Omission: Information incomplete</p> <p><b>Nature+:</b> <b>Our approach</b> →</p> <p>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.</p>   |
|  | 101-6 Direct drivers of biodiversity loss            | <p>Omission: Information incomplete</p> <p><b>Nature+:</b> <b>Our approach</b> →</p> <p>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.</p>  |

[→ Appendix](#)

| GRI Standard/<br>Other Source         | Disclosure  | Information/Reference/Omission  |
|---------------------------------------|---|---|
| <b>GRI 101:<br/>Biodiversity 2024</b> | 101-7 Changes to the state of biodiversity                                    | Omission: Information incomplete<br><b>Nature+:</b> <a href="#">Our approach →</a><br>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<br><b>Nature+:</b> <a href="#">Our approach →</a> and <b>Responsible culture: Communities →</b><br>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. |
| <b>Own disclosure</b>                 | FSC™ certified liquid packaging board (%)                                     | <b>Appendix: Key performance indicators →</b>   |
|                                       | SIG carton packs sold labeled with Forest Stewardship Council (FSC™) logo (%) | <b>Appendix: Key performance indicators →</b>   |

## Sustainable raw materials

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|--|--|--|
| <b>GRI 3:<br/>Material Topics 2021</b> | 3-3 Management of material topics  | <p><b>Impacts:</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction: Our material topics →</b></li> <li>• Positive contribution to UN SDGs 2, 6, 7, 9, 12, 13, 14, 15 and 17. <b>Appendix: Contribution to the United Nations Sustainable Development Goals →</b></li> <li>• More details: <b>Resource+ →</b> and <b>Nature+ →</b></li> </ul> <p><b>Commitments, actions and their effectiveness:</b></p> <ul style="list-style-type: none"> <li>• <b>Nature+:</b> <a href="#">Our commitments →</a> and <a href="#">Our approach →</a></li> </ul> <p><b>Policies:</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction: Our key policies →</b> and our <a href="#">ESG Policies online</a></li> </ul> <p><b>Engagement with our stakeholders:</b></p> <ul style="list-style-type: none"> <li>• <b>Introduction: Stakeholder engagement →</b></li> </ul> |
| <b>GRI 301:<br/>Materials 2016</b>     | 301-1 Materials used by weight or volume   | <b>Appendix: Key performance indicators →</b>  |
| <b>Own disclosure</b>                  | A-materials from certified sources (FSC™, ASI and ISCC PLUS) for all our packaging (% by volume) | <b>Appendix: Key performance indicators →</b>  |

[→ Appendix](#)**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 →](#)

[→ Appendix](#)

| GRI Standard/<br>Other Source                               | Disclosure  | Information/Reference/Omission   |
|---|---|--|
| <b>GRI 403:<br/>Occupational Health<br/>and Safety 2018</b> | 403-1 Occupational health and safety management system  | <b>Responsible culture: Our people: Health and safety</b> →  |
|   | 403-2 Hazard identification, risk assessment, and incident investigation  | See our <a href="#">EHS Policy</a><br><b>Responsible culture: Our people: Health and safety</b> →  |
|   | 403-3 Occupational health services  | See our <a href="#">EHS Policy</a><br><b>Responsible culture: Our people: Health and safety</b> → and <b>Employee wellbeing</b> →  |
|   | 403-4 Worker participation, consultation, and communication on occupational health and safety                       | See our <a href="#">EHS Policy</a><br><b>Responsible culture: Our people: Health and safety</b> → and <b>Employee wellbeing</b> →  |
|   | 403-5 Worker training on occupational health and safety   | See our <a href="#">EHS Policy</a><br><b>Responsible culture: Our people: Health and safety</b> → and <b>Employee wellbeing</b> →  |
|   | 403-6 Promotion of worker health  | See our <a href="#">EHS Policy</a><br><b>Responsible culture: Our people: Health and safety</b> → and <b>Employee wellbeing</b> →  |
|   | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | See our <a href="#">EHS Policy</a><br><b>Responsible culture: Our people: Health and safety</b> → and <b>Employee wellbeing</b> →  |
|   | 403-8 Workers covered by an occupational health and safety management system  | Omission: Information unavailable/incomplete<br>100% coverage at production sites and at Global Assembly, Global Research & Development and Technical Service functions.<br>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<br><b>Appendix: Key performance indicators</b> →<br>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<br><b>Appendix: Key performance indicators</b> →<br>We continued to have no fatalities across SIG Group for all employees.<br>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. |
| <b>Own disclosure</b>                                       | Employee survey wellbeing rating (% favorable responses)  | <b>Appendix: Key performance indicators</b> →  |

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 2016405-1 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  
2016406-1 Incidents of discrimination and  
corrective actions taken**Responsible culture: Our people: Governance and ethics →**

[→ Appendix](#)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 →](#)

[→ Appendix](#)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.

[→ Appendix](#)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 AuditSEDEX 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 →](#)

[→ Appendix](#)

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

## Innovation in products and services

|  |   |   |
|--|---|---|
| <b>GRI 3:<br/>Material Topics 2021</b> | 3-3 Management of material topics                                       | <p><b>Impacts:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction: Our material topics →</a></li> <li>• Positive contribution to UN SDG 12, 13 and 17. <a href="#">Appendix: Contribution to the United Nations Sustainable Development Goals →</a></li> <li>• More details: <a href="#">Introduction: Our sustainable packaging journey →</a> and <a href="#">Resource+ →</a></li> </ul> <p><b>Commitments, actions and their effectiveness:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction: Our sustainable packaging journey →</a></li> <li>• <a href="#">Resource+: Our commitments →</a> and <a href="#">Our approach →</a></li> </ul> <p><b>Policies:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction: Our key policies →</a> and our <a href="#">ESG Policies online</a></li> </ul> <p><b>Engagement with our stakeholders:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Introduction: Stakeholder engagement →</a></li> </ul> |
| <b>Own disclosure</b>                  | Food packed with SIG Terra packaging materials (millions of liters)     | <a href="#">Appendix: Key performance indicators →</a>  |
|  | Food packed in SIG Terra packaging materials (% of total liters packed) | <a href="#">Appendix: Key performance indicators →</a>  |
|  | SIG aseptic carton packs sold labeled with ASI logo (millions of packs) | <a href="#">Appendix: Key performance indicators →</a>  |
|  | Aseptic packaging sold (% of packaging revenue)                         | <a href="#">Appendix: Key performance indicators →</a>  |

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.