Sustainability

37 Introduction
- 37 Our sustainability reporting
- 38 Our 2020 to 2025 roadmap
- 39 Our sustainability approach
- 40 Our sustainable packaging journey
- 45 Ratings and awards
- 46 Our material topics
- 48 Our key policies
- 50 Our sustainability governance
- 54 Stakeholder engagement

57 Climate+
68 Nature+
77 Resource+
88 Food+
96 Responsible culture: Our people
108 Responsible culture: Our suppliers
113 Responsible culture: Communities
117 Independent practitioner's limited assurance report
121 Appendix
- 121 Key performance indicators
- 133 Reporting regulations and frameworks
- 134 Swiss non-financial matter report
- 136 TCFD report
- 144 Report on child labor due diligence in the supply chain
- 147 GRI content index
- 162 Greenhouse gas emissions reporting
- 165 Contribution to United Nations Sustainable Development Goals
- 167 EU Taxonomy
- 173 Certifications
- 174 Partnerships and memberships

Introduction

Our sustainability reporting

Sustainability is one of four strategic priorities in SIG's Corporate Compass and is closely linked to each of the other priorities – people, customers and growth. This chapter of our Annual Report outlines our ambition, commitments, approach, performance and outlook in each of our four key areas of sustainability (**Climate+** →, **Nature+** →, **Resource+** → and **Food+** →), as well as our responsible culture underpinning it all.

At SIG we continually strive for better. As many of our current targets conclude in 2025, we are establishing new milestones and commitments to 2030 to address global sustainability challenges and support our growing product portfolio. This chapter has been updated to reflect our renewed goal of advancing a regenerative packaging system.

Additional environmental, social and governance (ESG) disclosures can be found in the appendix, including our reporting in line with:

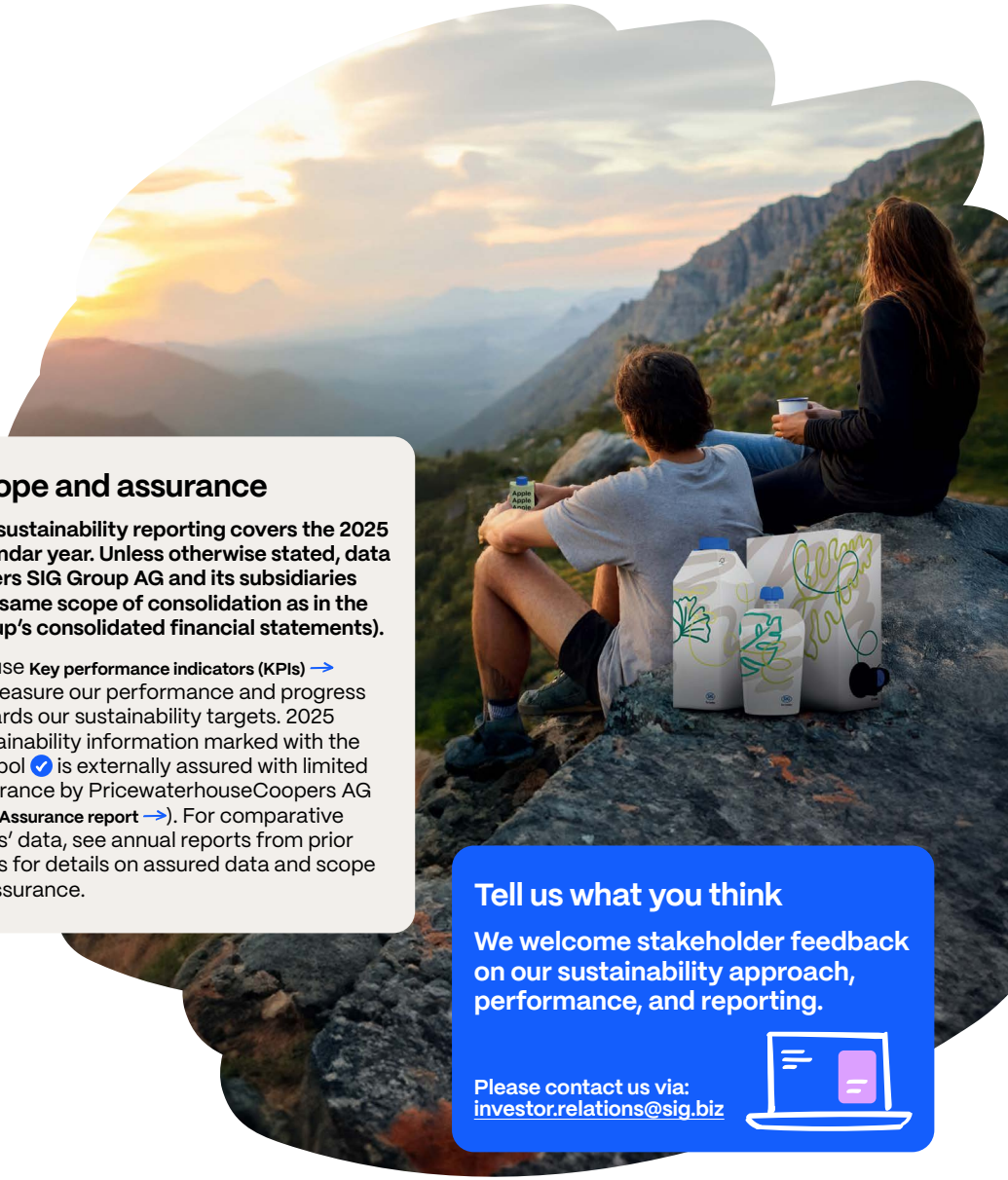
- Swiss law on reporting obligations on non-financial matters (Swiss Code of Obligations art. 964) and Swiss ordinance on climate disclosures.
- Global Reporting Initiative (GRI) Standards.
- Task Force on Climate-related Financial Disclosures (TCFD).
- EU Taxonomy.
- United Nations Sustainable Development Goals.

We also follow the requirements of art. 964j-l of the Swiss Code of Obligations (Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour). We have concluded that SIG is exempt from the Swiss requirements on due diligence and reporting on minerals and metals (see also **Appendix: Reporting regulations and frameworks** →). Our reporting related to due diligence on child labor is presented as a separate report in the appendix.

We also track and report our progress through external assessments. We submit in-depth ESG disclosures specifically for investors and customers, including our annual submissions to CDP, EcoVadis, and the S&P Global Corporate Sustainability Assessment (used to inform the Dow Jones sustainability indices).

We are continually evolving our reporting to align with best practices, regulations, and stakeholder expectations for enhanced disclosures.

For further information on our ESG disclosures and the reporting regulations and frameworks we follow, see **Our key policies** → and **Appendix: Reporting regulations and frameworks** →.



Scope and assurance

Our sustainability reporting covers the 2025 calendar year. Unless otherwise stated, data covers SIG Group AG and its subsidiaries (the same scope of consolidation as in the Group's consolidated financial statements).

We use **Key performance indicators (KPIs)** → to measure our performance and progress towards our sustainability targets. 2025 sustainability information marked with the symbol ✓ is externally assured with limited assurance by PricewaterhouseCoopers AG (see **Assurance report** →). For comparative years' data, see annual reports from prior years for details on assured data and scope of assurance.

Tell us what you think

We welcome stakeholder feedback on our sustainability approach, performance, and reporting.

Please contact us via:
investor.relations@sig.biz

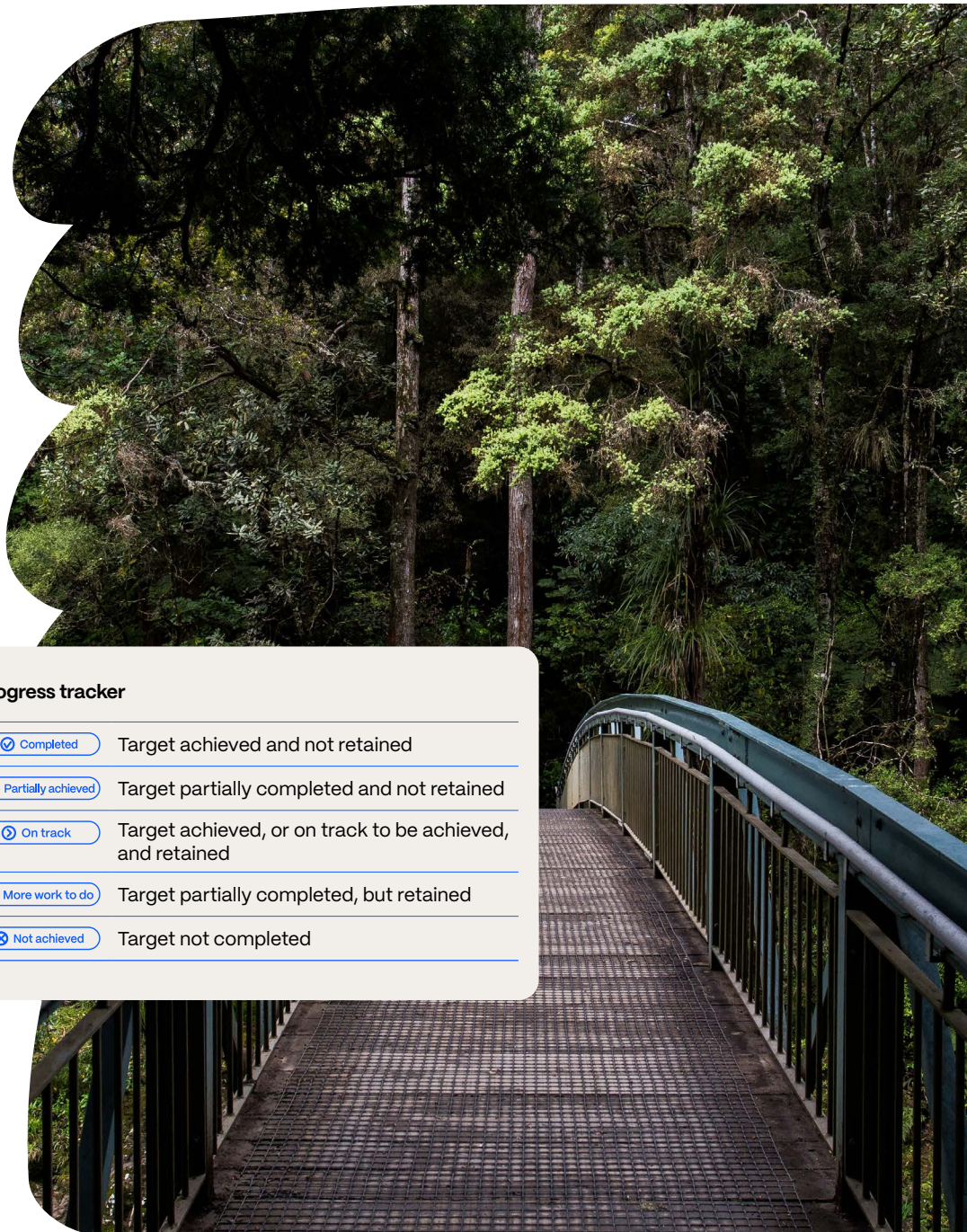
Our 2020 to 2025 roadmap

Our 2025 sustainability strategy was built on our **Net Positive ambition**[1] – to contribute more to society and the environment than we take out. This approach meant moving beyond reducing negative impacts toward creating measurable positive outcomes across climate, nature, resources and people. Through our four pillars, **Climate+**, **Forests+**[2], **Resources+**, and **Food+,** we set out to enable environmental and social benefits that exceed our operational footprint while creating value for customers and the wider system.

In **Climate+**, we pursued a science-based pathway toward net zero, significantly reducing Scope 1, 2 and 3 emissions, and transitioned new production to 100% renewable energy[3]. Through **Forests+**[2], we maintained 100% FSC™[4] certified paperboard procurement[5], continued our ambition for 100% FSC™[4] labelled cartons, and partnered with WWF to enhance forest landscapes and biodiversity. In **Resource+**, we advanced circularity by further increasing renewable content, improving recyclability, and supporting infrastructure for collection and recycling. Through **Food+**, we enabled safe, shelf-stable nutrition delivery, helped minimize food waste, and upheld rigorous food safety and quality standards.

Alongside these pillars, we continued to invest in **sustainable innovation –** designing packaging solutions that empower customers to further reduce emissions, increase renewability, and support responsible end-of-life pathways. Our **Responsible culture** reinforced ethical sourcing, supply chain transparency, and a values-driven workplace that prioritizes human rights, inclusion, safety and community engagement – all underpinned by strong governance and integrity.

Building on the learnings of our Net Positive ambition[1], we are now evolving our strategy toward a regenerative packaging system – one that minimizes harm and actively supports the restoration of climate, nature, and resources. We will focus on packaging that leaves the entire system better off through renewable and responsibly sourced materials, deliver lowest carbon footprint options, circular product design, and partnerships that strengthen collection, recycling and reuse globally.



Our 2025 performance

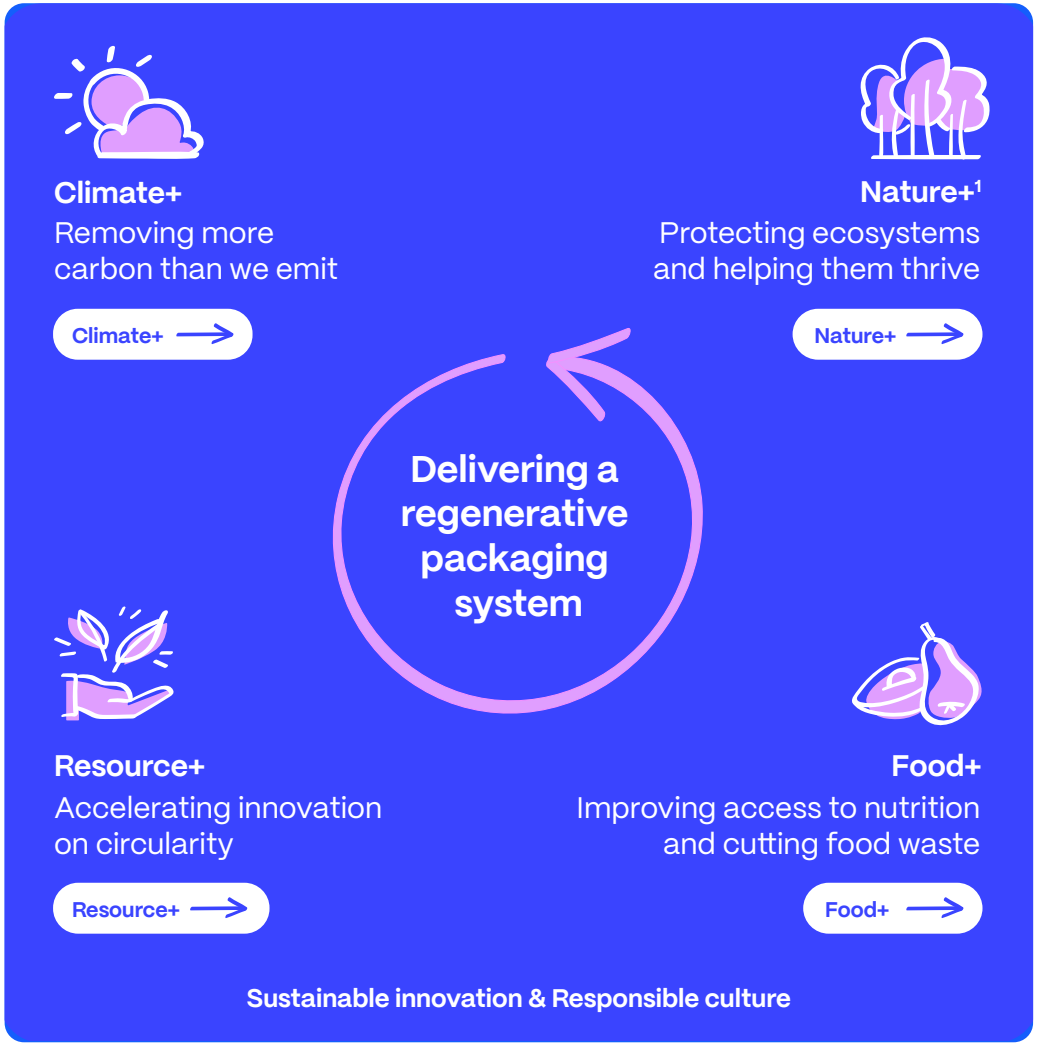
Several of our 2025 targets have been successfully achieved, while others have been retained, adapted or discontinued to reflect our evolving strategic priorities. In some instances, this transition has led to the reclassification or discontinuation of specific targets to better align with our 2030 regenerative packaging ambitions. Our 2025 progress, performance and the rationale behind the transition of individual targets can be found in each of the chapters under **Our targets and performance**.

Progress tracker

Completed	Target achieved and not retained
Partially achieved	Target partially completed and not retained
On track	Target achieved, or on track to be achieved, and retained
More work to do	Target partially completed, but retained
Not achieved	Target not completed

1 Aligned with the principles developed in the Net Positive Project.
2 Updated to Nature+ in the advancement towards our ambition of a regenerative packaging system.
3 We source 100% renewable electricity for our production and compensate for all remaining non-renewable energy through Gold Standard CO_2 offsets.
4 FSC™ license code FSC™ C020428.
5 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.

Our sustainability approach



From nature to nutrition: Building a regenerative food packaging system

The world faces increasingly complex challenges: protecting our climate, preserving nature, managing finite resources, and ensuring access to safe, nutritious, and affordable food. At SIG, we have an opportunity to be part of the solution. **Our ambition is to build a regenerative food packaging system – one that supports people's health, heals nature, and creates a better future for generations to come.**

This ambition is what drives SIG into the future. From providing on-the-go solutions and helping much-loved restaurants serve their customers, to reaching homes and supporting remote communities across the globe, our packaging systems make nutrition accessible and affordable everywhere.

To do this successfully and sustainably, we need to pioneer systemic shifts. By prioritizing renewable materials, accelerating paperization, and bringing aseptic technology to more packaging solutions, SIG will create long-term value – for customers, for society, and for our business. We are fully committed to continuous innovation, making packaging a key enabler of a more sustainable food system while ensuring the resilience and growth of SIG.

We focus our efforts on creating long-term value and a regenerative packaging system on four action areas where we have the biggest levers for systemic change: **Nature+** →, **Resource+** →, **Climate+** →, and **Food+** →.

1. Shifting the economy toward one that is nature-positive, by restoring ecosystems and protecting biodiversity.
2. Innovating our products to decouple our growth from finite resources.
3. Supporting the climate by creating food packaging systems that remove more carbon than they emit.
4. Using our aseptic technology to enable access to safe, affordable and nutritious food.

Our sustainability strategy is not an add-on; it is fundamental to our long-term success. By transforming our sustainability action from good to great, we will future-proof our business against resource scarcity and seize the opportunities from regulatory changes and shifting market demands.

Our commitment to regenerative packaging – not only minimizing our impact on the environment, but helping to leave it better than we found it – enhances our competitiveness, drives customer loyalty, and attracts investment. Our journey from good to great will ensure SIG continues to grow while delivering value to people, the planet, and our stakeholders for generations to come.

1 Updated from Forest+ in the advancement towards our ambition of a regenerative packaging system.

Our sustainable packaging journey

At SIG, sustainability has long been central to our strategy – from responsible sourcing to world-first innovations, we are actively designing packaging systems that contribute to a regenerative future.

Our aseptic carton, bag-in-box, and spouted pouch solutions are designed to reduce food waste, lower energy and resource use, and expand access to nutrition – especially in regions with limited cold chain infrastructure.

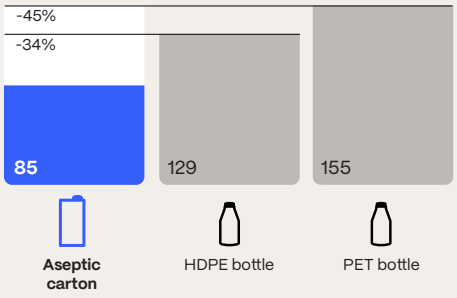
We are the only company offering aseptic technology across all three formats. Aseptic packaging does not require constant refrigeration during storage or transport, eliminating the need for energy-intensive cold chains. When combined with a low pack-to-product ratio, a lightweight, resource-efficient design and produced with renewable electricity, our standard packaging solutions consistently outperform alternatives with similar functionality across key environmental indicators.

Independent life-cycle assessments (LCAs) show that our cartons, produced with renewable raw materials, outperform other packaging options[1]:

Aseptic Cartons

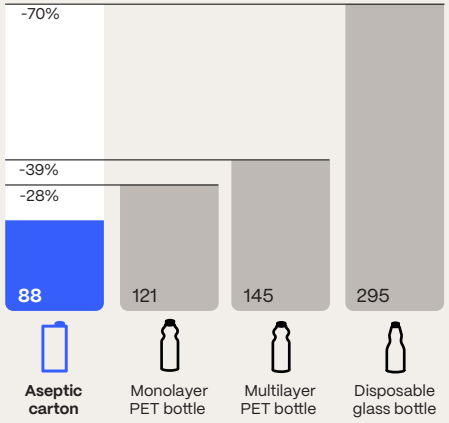
Liquid dairy

kg CO_2 equivalent per packaging required for 1,000 liters UHT milk



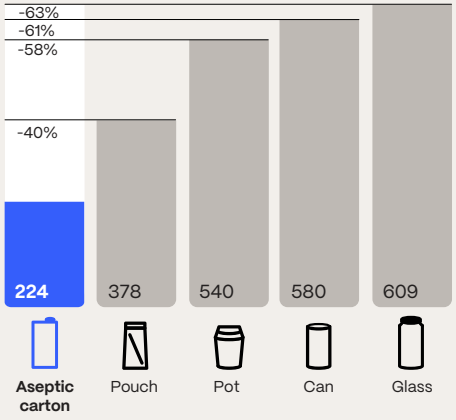
Non-carbonated soft drinks

kg CO_2 equivalent per packaging required for 1,000 liters non-carbonated soft drinks



Food

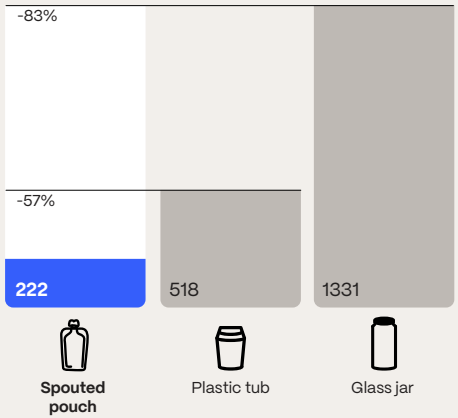
kg CO_2 equivalent per packaging required for 1,000 liters food



A recent LCA study[2] we conducted for the United States market, confirming our 2024 European study, proves that our spouted pouches outperform alternative packaging delivering similar functionality.

Spouted pouches: fruit purée

kg CO_2 equivalent per packaging required for 1,000 kilograms of fruit purée



1 Based on life-cycle assessments for Europe using the ISO 14040 and ISO 14044 international standards and critically reviewed by an independent expert panel.
2 Based on life-cycle assessments using the ISO 14040 and ISO 14044 international standards and critically reviewed by an independent expert panel for an average SIG Terra Spouted Pouch CB-100738 for the United States.

With our SIG Terra solutions, we are driving even deeper reductions in climate emissions, further increasing renewable and recycled feedstock[1] use and paving the way to easier recycling. Our SIG Terra Alu-free + Full barrier aseptic carton material unlocks even greater sustainability gains – and we are setting a new standard by rapidly scaling availability to maximize impact.

2010

SIG Terra Alu-free[2]

- World's first packaging material for aseptic cartons with no aluminum layer.
- 82% renewable paperboard.[3]
- Up to 23% less carbon than standard SIG packaging material for aseptic cartons.[4]
- For use with dairy products.

2013

SIG Dome[5]

- Looks and pours like a bottle.
- Environmental benefits of a carton.

2016

RS structure

- Reduces plastic use while improving the robustness of our aseptic cartons during processing and distribution.

2017

SIG Terra Alu-free + Forest-based polymers[6]

- World's first aseptic carton with all main materials linked to forest-based renewable resources.[7]
- No aluminum foil layer.
- Up to 63% less carbon than standard SIG packaging material for aseptic cartons.[4]
- For use with dairy products.

2018

SIG Terra Forest-based polymers[8]

- Polymers linked to renewable resources.[7]
- Ultra-thin aluminum foil layer to protect oxygen-sensitive products, such as orange juice.
- Up to 41% less carbon than standard SIG packaging material for aseptic cartons.[4]

2019

Paper straw solution

- World's first paper straw for use with aseptic carton packs.
- Straight, U-shaped, and telescopic options.
- FSC™ Mix certified.

2019

ASI-labeled packs

- World's first aseptic carton packaging materials with ASI aluminum foil.
- First product with ASI aluminum foil.
- First, and only cartons globally that can carry the ASI Responsible Aluminium Sourcing logo.

1 Renewable and recycled polymers are linked to tall oil and post-consumer recycled plastics through certified mass balancing.
2 First launched as combibloc ECOPLUS.
3 Sleeve without closure.
4 Based on independent ISO-compliant life-cycle assessments.
5 First launched as combidome.
6 First launched as SIGNATURE 100.
7 Polymers linked to tall oil, a wood residue from paper making via an independently certified mass balance system.
8 First launched as SIGNATURE FULL BARRIER.

2020 SIG Terra Circular polymers[1]

- World's first aseptic carton solution offered with post-consumer recycled content.
- Polymers linked to post-consumer recycled plastics.[2]

2022 Bag-in-box and spouted pouch solutions join our portfolio

- High product-to-packaging ratio and evacuation rates.
- Less carbon than alternatives, such as plastic and glass bottles, tubs and jars.[3]
- Recycle-ready mono-material spouted pouch.
- First APR recognized recycle-ready bag-in-box.
- World's first bag-in-box linked to recycled content.

2023 SIG DomeMini

- Portion size.
- Looks and pours like a bottle.
- Environmental benefits of a carton.

2023 SIG Terra Alu-free + Full barrier commercially available

- World's first full barrier solution for aseptic cartons with no aluminum foil layer initially available in portion-size.
- Up to 25% less carbon[3] than standard SIG packaging material for aseptic cartons.

2025 SIG Terra Alu-free + Full barrier available in family-size

- World's first full barrier solution for aseptic cartons in family-size with no aluminum foil layer.
- Up to 61% less carbon[3] than standard SIG packaging material for aseptic cartons when linked to forest-based polymers[2].
- Up to 81% paper[5].
- Up to 12 months shelf-life for all main beverage categories.

2025 Recycle-ready bag-in-box for wine

- World's first APR[4]-recognized bag-in-box for wine.

2025 Full-barrier aseptic carton with 85% paper recycling feasibility confirmed

- One-sided lamination proven recyclable in a standard paper mill in Indonesia.
- Unlocking access to paper recycling, one of the world's most established recycling systems.
- Higher fiber yield and approximately half the pulping time than standard beverage carton packaging.
- A fundamental step toward at least 90% paper content by 2030.

References to SIG as "industry leader", "industry-leading", or "world's first" throughout our sustainability reporting are made in good faith according to SIG's global commercial intelligence.

1 First launched as SIGNATURE CIRCULAR.
2 Via an independently certified mass balance system.
3 Based on independent ISO-compliant life-cycle assessments.
4 Association of Plastic Recyclers (APR).
5 Sleeve without closure.

SIG Terra Alu-free + Full barrier brings CO_2 reduction at scale

SIG is a pioneer in aluminum-layer-free aseptic cartons for plain liquid dairy products since 2010, having sold over 4 billion packs to date.

Drawing on this experience and the success of SIG Terra Alu-free, our latest innovation – SIG Terra Alu-free + Full barrier, the world's first full-barrier aseptic carton without an aluminum layer – now makes it possible to scale decarbonization across all major beverage categories. And importantly, it is ready for immediate customer uptake, running seamlessly on existing SIG carton filling lines with full performance, including at high-speed of up to 24,000 packs per hour and over 500 million packs have already been sold.

The SIG Terra Alu-free + Full barrier packaging material replaces the aluminum layer with a polymer-based barrier film and delivers the same full product shelf life of up to 12 months and the same product protection as standard full-barrier materials with an aluminum layer. This applies across all main beverage categories, such as liquid dairy, fruit juices, nectars and plant-based beverages.

The already low carbon footprint of our aseptic cartons is reduced by up to 61%[1] when linking SIG Terra Alu-free + Full barrier to renewable forest-based polymers[2]. While the aluminum makes up only around 5% of a standard aseptic carton, it accounts for about 25% of the carbon footprint in a full-barrier package. By replacing the aluminum with a lower energy-intensive alternative barrier material, it offers customers a powerful instant lever to achieve a significant reduction in their Scope 3 emissions and additionally supports our Climate+ commitment to **Decarbonize our value chain** →.

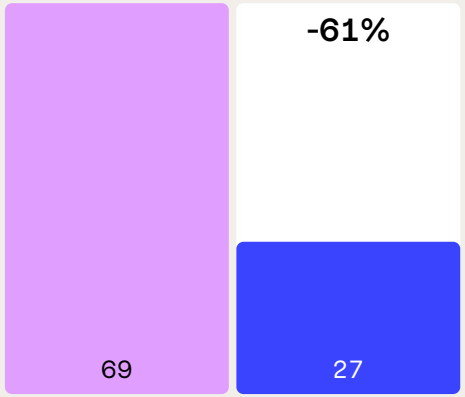
Composed of up to 81% paper[3], the SIG Terra Alu-free + Full barrier material simplifies the packaging structure down to only two main raw materials, with the potential to streamline the recycling process for aseptic cartons. By further simplifying the design, we also take an important step towards **Recycling at scale** → globally, per our Resource+ commitment.

SIG Terra Alu-free + Full barrier is already available in single-serve format with SIG MiniBloc and in multi-serve with SIG MidiBloc, and we will expand to further formats going forward – enabling our customers and us to impact at scale across different pack sizes and product categories.

Each advancement brings us closer to realizing our vision of a packaging system that not only minimizes impact but actively regenerates resources and strengthens the circular economy – by furthering our material strategy to simplify structures, reduce reliance on finite resources and enable recycling at scale.

Life-cycle carbon footprint: additional savings with SIG Terra Alu-free + Full barrier + Forest-based polymer solutions for aseptic cartons

kg CO_2 equivalent per packaging required for 1,000 liters of milk or juice in 1 liter SIG MidiBloc with SIG SwiftCap Linked/ Linked LP[1]



1 Based on life-cycle assessment using the ISO 14040 and ISO 14044 international standards and critically reviewed by an independent expert panel for an aseptic carton CB-100740 for Europe.
2 Polymers linked to tall oil, a wood residue from papermaking via an independently certified mass balance system.
3 Sleeve without closure.

World's first alu layer-free full barrier solution for multi-serve aseptic cartons – and first in juice

After the successful launch in single-serve packs in 2023 with China's leading dairies Yili and Mengniu, we have expanded SIG Terra Alu-free + Full barrier into the juice category and a multi-serve format for the first time.

- **ALDI** was the **first to launch juice** in SIG Terra MidiBloc Alu-free + Full barrier – Rio d'oro grape juice, filled by Quargentan – and the first to introduce SIG Terra Alu-free + Full barrier in Germany.
- **Berglandmilch**, Austria's leading dairy, was the first in Austria to adopt SIG Terra MidiBloc Alu-free + Full barrier, offering 1-liter aseptic carton packs for white milk under its premium brand "Schärdinger Formil."

Enabling higher recycling rates in South Korea

SIG set a new benchmark for sustainability in South Korea by launching SIG Terra Alu-free + Full barrier together with Seoul Dairy, bringing it to shelves as the first aseptic carton to comply with Korea's recyclability grading system and receive a 'Recyclable' grade. Thanks to its simplified structure, with only two main materials to separate instead of three, brands can now use the official 'Recyclable' label, enabling significantly higher recycling rates in South Korea – up to ten times higher than conventional aseptic cartons[1].

1 Based on recycling rates for aseptic carton packs and gable top cartons for chilled products in South Korea: http://www.kora.or.kr/epr/record.do

Ratings and awards

Dow Jones Best-in-Class indices

SIG is included in two S&P Dow Jones Best-in-Class Indices (DJBIC). The inclusion in the DJBIC World and DJBIC Europe indices highlights our commitment to long-term shareholder value and leadership in sustainability.[1]

S&P Global Sustainability Yearbook

SIG was included in the S&P Global Sustainability Yearbook for the fourth time. Only 15% of participating companies assessed by the S&P Global Corporate Sustainability Assessment survey in each industry are included.

EcoVadis

SIG was again awarded the highest sustainability status in the EcoVadis rating for Corporate Social Responsibility (CSR) and exceeded its previously strong performance of 96/100 in 2024, achieving an outstanding score of 99/100 in 2025. Our platinum rating again puts SIG in the top 1% of businesses participating in the EcoVadis sustainability assessment[2].

CDP

In 2025, we achieved a B rating in the CDP assessment for our disclosures on climate, forest and water. For water we achieved a score improvement from B– in 2024. B is the highest score attainable for companies that do not publicly disclose their questionnaire.

MSCI ESG

MSCI ESG Research provides MSCI ESG Ratings on global public and a few private companies on a scale of AAA (leader) to CCC (laggard), according to exposure to industry-specific ESG risks and the ability to manage those risks relative to peers. In 2025, SIG Group AG maintained a rating of AAA in the MSCI ESG Ratings assessment.[3]

Sustainalytics

SIG Group received an ESG Risk Rating of 10.8 in 2025 (10.5 in 2024) and was assessed by Morningstar Sustainalytics to be at low risk of experiencing material financial impacts from ESG factors.[4]

SXI Switzerland Sustainability 25® Index

We maintained our position among the top 25 most sustainable companies listed on the SIX Swiss Exchange based on a third-party assessment.

FTSE4Good Index Series

SIG Group AG is a constituent of the FTSE4Good Index Series, created by the global index provider FTSE Russell to measure the performance of companies demonstrating strong ESG practices.[5]

Awards and recognition in 2025

Zero-Carbon Factory

The combined SIG Suzhou aseptic carton plants have been recognized as a "Zero-Carbon Factory in Suzhou 2025" by the Bureau of Industry and Information Technology of Suzhou City. This distinction marks the plants' third major sustainability accolade in three years, following "Jiangsu Provincial Green Factory" (2023) and "Near-Zero Carbon Factory in Suzhou" (2024).

Best Packaging Innovation

Awarded at Gulfood Manufacturing Industry Excellence Awards in Dubai for SIG Terra Alu-free + Full barrier packaging material.

1 Effective on February 10, 2025, S&P Dow Jones Indices ("S&P DJI") renamed some sustainability and ESG related indices. DJSI World is renamed into Dow Jones Best-in-Class World Index and DJSI Europe into Dow Jones Best-in-Class Europe Index.

2 The use of the EcoVadis platinum badge is NOT a certification or an endorsement of a company or its products or services, and it does not indicate that the company's products or services are specifically sustainable or more sustainable than another company's products or services.

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5 FTSE Russell (the trading name of FTSE International Limited and Frank Russell Company) confirms that SIG Group AG has been independently assessed according to the FTSE4Good criteria and has satisfied the requirements to become a constituent of the FTSE4Good Index Series. The FTSE4Good indices are used by a wide variety of market participants to create and assess responsible investment funds and other products.

Our material topics

Our sustainability approach is built on our material topics

Our material topics influence our strategy and business model, determine the scope of sustainability reporting and impact the implementation of policies, actions and allocation of resources.

Identification of material topics

Our material topics were identified through our 2024 double material assessment (DMA), performed in accordance with the European Sustainability Reporting Standards (ESRS) 2023[1,2] and the European Financial Reporting Advisory Group (EFRAG) Implementation Guidance. The double materiality assessment was performed at SIG Group level to identify material impacts, risks and opportunities in SIG's value chain. The ESRS double materiality assessment is more granular compared to an assessment of material topics under the Global Reporting Initiative (GRI) Standards 2021[3]. Additional information on the ESRS double materiality assessment can be found in the SIG 2024 Annual Report.

In 2025, we reviewed the 2024 double materiality assessment results, considering changes in our activities or business relationships, and determined that they remain accurate for the reporting year 2025[2]. Hence, the material topics identified for the reporting year 2024 are still relevant in 2025.

Other sections in this Annual Report include additional information on how we manage our material topics. An explanation of the material topics and how they map to our sustainability chapters are presented in the **Overview of our material topics**.

We continue to report in line within the GRI Standards 2021. Our adjusted timeline for the full adoption of the Corporate Sustainability Reporting Directive (CSRD) is included in **Appendix: Reporting regulations and frameworks** →.

Overview of our material topics

An overview of our ESRS aligned material topics, reported against the GRI Standards 2021 are presented below with a link to the relevant chapters of the Sustainability Report. The relation of material topics to our key performance indicators can be found in **Appendix: Key performance indicators** →.

Topics		Chapters
Climate change	Climate change	**Climate+** → **Resource+** →
Biodiversity and ecosystems	Biodiversity and forest ecosystems	**Nature+** → **Resource+** →
Water and marine resources	Water	**Nature+** →
Pollution		
Resource use and circular economy	Waste and circular economy	**Nature+** → **Resource+** →
	Sustainable raw materials	
	Innovation in products and services	**Resource+** →
Consumers and end-users	Product safety and integrity	**Food+** →
Own workforce	Health, safety and wellbeing	**Our people** →
	Diversity, equity and inclusion	
	Employee satisfaction, development and working environment	
Business conduct	Business conduct	
	Responsible suppliers	**Nature+** →
Workers in the value chain	Human rights	**Our suppliers** →

1 ESRS 1 General requirements. Established under the Corporate Sustainability Reporting Directive (CSRD) issued by the European Union and applicable for large companies with significant operations in the EU.
2 The assessment and review of material topics has also been used for the **Swiss non-financial matter report** → to satisfy the due diligence requirements.
3 GRI 3-1 Process to determine material topics.

Climate change

- **Climate change:** Greenhouse gas emissions, energy use and fossil fuel reliance drive climate change, with most emissions occurring outside our direct control in sourcing, logistics and end-of-life treatment. Physical risks and regulatory changes could lead to incremental costs, but investing in physical risk adaptation measures and low-carbon packaging solutions mitigate risks and increase our competitiveness. Climate impacts on supply chains, distribution systems and food security may increase the demand for shelf stable packaging under ambient conditions such as our aseptic packaging portfolio.

Biodiversity and ecosystems

- **Biodiversity and forest ecosystems:** Raw material extraction and related transportation impact biodiversity, such as through habitat destruction and pollution. Packaging disposal can release pollutants and affect ecosystems, if not properly managed. Regulatory changes could lead to incremental costs. Responsible sourcing, design for recycling, and fostering collection and recycling initiatives help mitigate these impacts.

Water and marine resources

- **Water:** Extracting raw materials like bauxite for aluminum and wood for paperboard is water-intensive, leading to significant water withdrawals, depleting local resources, and wastewater generation.

Pollution

- **Water:** Wastewater, such as from aluminum extraction and paperboard production, can contain pollutants, while incorrect disposal can impact water quality at end-of-life.
- **Waste and circular economy:** Raw material sourcing and production can reduce air, soil and water quality through the release of air pollutants.

Resource use and circular economy

- **Waste and circular economy:** Waste can be generated through sourcing and production of our raw materials, unrecyclable products and end-of-life treatment. Reliance on non-renewable resources perpetuates a linear economy. Product innovation, and fostering collection and recycling initiatives enhance circularity and reduce waste.
- **Sustainable raw materials:** Using non-renewable resources may cause resource depletion. Renewable sourcing, and renewable and recycle-linked sourcing, mitigates waste impacts and capitalizes on opportunities like resource efficiency, new market demand, green financing, resilience, and enhanced reputation.
- **Innovation in products and services:** All our packaging is designed for recycling, with bag-in-box and spouted pouches offered as designed-for-recycling alternatives based on customer choice. Aseptic packaging, innovative fitments and efficient filling machines support waste reduction and improve resource efficiency.

Consumers and end-users

- **Product safety and integrity:** Food safety certifications across all production plants help ensure consumer safety, while a residual risk remains if products do not meet our stringent quality standards.

Own workforce

- **Health, safety and wellbeing:** Strict, continuously improving health and safety standards significantly reduce risks, yet workplace injuries remain a possibility in manufacturing operations. We improve health and wellbeing through targeted initiatives.
- **Diversity, equity and inclusion:** We maintain strong policies and preventive measures to address potential incidents of workplace violence and harassment.
- **Employee satisfaction, development and working environment:** Extensive learning and development opportunities are provided for all employees.

Business conduct

- **Business conduct:** Our culture of corporate integrity strongly supports compliance and ethical business conduct. Operating globally exposures us to risks of corruption and bribery, mitigated through our compliance systems, analysis, training and our grievance mechanism.
- **Responsible suppliers:** We are committed to responsible purchasing practices, which foster sustainable and ethical actions at our suppliers.

Workers in the value chain

- **Responsible suppliers:** Operating globally presents inherent challenges, including the potential for forced labor within the wider supply chain, but our sourcing and supplier commitments help foster safe working practices and ethical actions, enforce human rights standards and prohibit forced and child labor.
- **Human rights:** Our supply chain faces challenges related to gender inequality, workplace violence and harassment, and disability inclusion. Health and safety concerns and job insecurity persist in the chemical and raw materials extraction industries.

Key business risks relating to material topics

Our material sustainability topics and risks – including climate-related risks – are closely aligned with our Enterprise Risk Management (ERM) framework and additionally informed by our Task Force on Climate-related Financial Disclosures (TCFD) report. Material sustainability topics are integrated with several of the main business risks, mitigation actions and opportunities identified in our latest enterprise risk assessment.

Each top risk, including the respective mitigation actions, is owned by a member of the Group Executive Board. Each mitigation action has an owner at Group level who works closely with the respective regional functions to ensure local implementation.

For additional details, see our **ERM section** → and **Appendix: TCFD report** →.

Our key policies

Information on our commitments and our activities and measures to implement our policies on environmental matters, social issues, employee-related matters, respect for human rights and combating corruption throughout our value chain is included in the relevant sustainability chapters. Additional information in relation to various sustainability-related matters can be found in SIG's key policies, which provide further details on our commitments, targets, implementation approach and specific responsibilities. We aim to reduce the negative sustainability-related impacts of our business and maximize climate-positive outcomes by adhering to our key policies. The key sustainability-related policies and the SIG Code of Conduct are approved by the Board of Directors.

The table below provides an overview of SIG's key policies. The key policies are available on our website. See our website: https://www.sig.biz/en/sustainability/esg

SIG key policies

	Environmental matters						Social matters		Employee-related matters			Respect for human rights	Combating corruption
Topic	Climate change	Waste and circular economy	Biodiversity and forest ecosystems	Sustainable raw materials	Water	Innovation in products and services	Responsible suppliers	Product safety and integrity	Health, safety, and wellbeing	Diversity, equity, and inclusion	Employee satisfaction, development, and working environment	Human rights	Anti-corruption/ Business conduct
Sustainability chapter	Climate+ Resource+	Nature+ Resource+	Nature+ Resource+	Nature+ Resource+	Nature+ Resource+	Resource+	Nature+ Our suppliers	Food+	Our people	Our people	Our people	Our people Our suppliers	Our people Our suppliers
SIG's key policies *(with chapter references)*													
Overview of SIG's ESG commitments	●	●	●	●	●	●	●	●	●	●	●	●	
Code of Conduct									3	2		4	6 7
Supplier Code of Conduct							●					●	●
Corporate Governance Policy													3 4.2 4.4

● The whole key policy is relevant.

SIG key policies

	Environmental matters						Social matters		Employee-related matters			Respect for human rights	Combating corruption
Topic	Climate change	Waste and circular economy	Biodiversity and forest ecosystems	Sustainable raw materials	Water	Innovation in products and services	Responsible suppliers	Product safety and integrity	Health, safety, and wellbeing	Diversity, equity, and inclusion	Employee satisfaction, development, and working environment	Human rights	Anti-corruption/ Business conduct
Sustainability chapter	Climate+ Resource+	Nature+ Resource+	Nature+ Resource+	Nature+ Resource+	Nature+ Resource+	Resource+	Nature+ Our suppliers	Food+	Our people	Our people	Our people	Our people Our suppliers	Our people Our suppliers
SIG's key policies *(with chapter references)*													
Environment, Health and Safety Policy (EHS)	4.1 4.2	4.5 4.6 4.8	4.7	4.1 4.2 4.4	4.3	4.8 4.9	4.5	4.9	5.1 5.2 5.3				
Responsible Sourcing Policy	4.3 4.4		4.2	4.2			4.1 4.2					4.1	
Human Rights, Labor and Community Engagement Policy							5.1			5.4	5.5 5.6 5.7	5.1 5.2 5.3 5.4	
Product Stewardship Policy	4.1 4.2	4.1	4.1	4.1	4.1 4.2	4.1 4.2		4.1					
Product Safety and Quality Policy								4.1 4.2					
Liquid Packaging Board Purchasing Policy			4 5				4					4	
Anti-Bribery and Anti-Corruption Policy (internal only)													●

● The whole key policy is relevant.

Our sustainability governance

The Board of Directors (Board) reviews and approves SIG's sustainability strategy, governance, and reporting, including the annual sustainability reporting. The Board's Nomination and Governance Committee (NGC) oversees the Company's strategy and governance on corporate responsibility for environmental, social and governance (ESG) matters, in particular, key issues that may affect the Group's business and reputation, including climate and nature-related risks and opportunities. The NGC advises the Board on such matters.

The Group Executive Board (GEB) is accountable for the responsibility roadmap, and along with the Board, receive regular updates regarding the Group's sustainability initiatives and Environmental, Social and Governance (ESG) performance. This ensures that the Board maintains oversight of these matters and key performance indicators (KPIs) that are relevant to the Group's business. The Director Group Corporate Responsibility provided the Board with an annual update where they approved our refocused strategy and targets.

The Audit and Risk Committee (ARC) reviews and discusses the Group's sustainability reports with management and, to the extent applicable and relevant, with the Group's assurance providers. It monitors the Group's performance against the Group's sustainability KPIs. It also makes recommendations to the Board on the Group's public reporting on ESG matters. The Director Group Corporate Responsibility provides an update to the ARC on an annual basis.

In 2024, we briefed the Board on the strategic evolution of SIG's sustainability approach, including our transition toward regenerative packaging solutions. Following this engagement, the Board formally endorsed the revised commitments and targets in 2025, as outlined in this report. The ARC was also updated on the risk and governance implications of these changes.

Ultimate accountability for the Group's ESG performance and progress lies with the CEO and the GEB. This accountability is underpinned by an ESG-related element incorporated in the GEB members' Short-Term Incentive Plan. GEB meetings cover, where relevant, items on sustainability and ESG topics. The GEB approves the Group's annual sustainability report before approval by the ARC and ultimate approval by the Board.

GEB members are part of the Responsibility Steering Group (RSG), which also includes other senior representatives of key functions. The RSG meets twice a year to review strategic proposals and progress and ensure alignment of ESG-related work across the company.

Each focus area of the Group's sustainability approach, including the related commitments outlined in our policies, is owned by a member of the RSG, 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.

We publish our policies on ESG topics to clearly set out our commitments and targets, except for certain internal policies such as our anti-bribery and anti-corruption policy. Accompanying in-depth internal operating procedures support effective implementation across the business. Employees are provided with training on topics relevant to their role. We also strive to inform and engage all our people on sustainability, with support from our network of Future+ Ambassadors. As part of the SIG Academy, 12 e-training modules on sustainability have been launched and are available to all employees. Interactive webinars on sustainability were also delivered as part of our Upskill sessions, to further build awareness on sustainability topics.

The SIG Foundation also supports our ambitions through targeted charitable projects and partnerships that strengthen civil society and create positive impacts for the environment. Members of the leadership team sit on the SIG Foundation's Board of Trustees.

For more on the SIG Foundation and an overview of its activities in 2025, see **Responsible culture: Communities →**.

Due diligence approach

The Group applies a due diligence approach to address environmental matters, social matters, employee-related matters, human rights and anti-corruption. Relevant impacts, risks and opportunities are regularly assessed and policies implemented and regularly updated. The policies define commitments and targets, as well as measures (implementation approach) and responsibilities in relation to these matters. Measures in place are aimed at reducing negative impacts or increasing positive impacts, where possible.

Measurement and effectiveness

The Group has different management approaches in place to implement measures and ensure their effectiveness. The Group defines KPIs in relation to various matters such as environmental matters, social matters, employee-related matters, human rights and anti-corruption which are regularly reviewed and help us to also quantitatively assess effectiveness and performance over the years against targets. In cases of a negative development of KPIs or in cases of non-achievement of targets, counter measures can be taken, or measures may be adjusted to enhance effectiveness.

Specific measures can be found in our **Climate+ →**, **Nature+ →**, **Resource+ →**, **Food+ →** and **Responsible culture: Our people →**, **Our suppliers →** and **Communities →** sections.

The responsibility and accountability of the sustainability commitments and targets have been allocated to sponsors from the GEB to ensure robust integration into the business functions and alignment throughout the organization. Details of the responsibilities are outlined throughout this Annual Report.

SIG sustainability governance structure

Board of Directors (Board)
Role: Reviews and approves SIG's sustainability governance, strategy, and communication

Group Executive Board (GEB)
Role: Accountable for responsibility roadmap

Responsibility Steering Group (RSG)
Role: Ensure alignment and cross-functional collaboration in the implementation of SIG's sustainability goals and responsibility roadmap

Chair: Director Group Corporate Responsibility[1]

Chief Executive Officer (CEO)	Chief Financial Officer (CFO)	Chief Supply Chain Officer (CSO)	Chief Technology Officer (CTO)	Chief Markets Officer (CMO)	Chief People & Culture Officer (CPCO)	President & General Manager Europe	President & General Manager Asia Pacific	President & General Manager Americas	President & General Manager India, Middle East & Africa

Senior Vice President Group Legal & Compliance	Vice President Global Product Marketing	Vice President Global Sourcing & Procurement
Vice President Global Research & Development	Director Group Corporate Responsibility	Finance Director Group Accounting & Reporting
Director Investor Relations	Head of Corporate Communications	Managing Director SIG Foundation

External Responsibility Advisory Group (RAG)
Role: Provide strategic input in the development of SIG's CR agenda and provide feedback on SIG's approach and performance

Executives of business functions/regions
Role: Responsible for implementing the strategy and delivering must-wins

Future+ Ambassadors
Role: Engage employees on key sustainability topics

SIG Foundation
Role: Drive activities and projects that strengthen civil society and create positive impacts for the environment

1 Promoted to the RSG chair in March 2025.

Integrating external insight

Members of the GEB meet twice a year with our independent Responsibility Advisory Group (RAG), a group of external experts who provide strategic input to the RSG and GEB and challenge us to improve.

In 2025, the RAG helped shape SIG's strategic refocus toward a regenerative packaging system, aligning on a clear set of commitments and targets that respond to escalating global sustainability challenges. Recognizing the need for systemic change, the RAG supported SIG's integrated approach across Climate+, Resource+ Nature+, Food+ and Responsible culture, and emphasizing innovation as a key driver of this change. Members acknowledged that SIG's impact extends beyond packaging, contributing meaningfully to broader environmental and social goals.

From Left to Right: Fabio Grazioli, Gregory Norris, Gail Klintworth, Gavin Steiner, Samuel Sigrist, Anne Erkens, Matthew Sherwood, Thomas Vellacott, Isabelle Riege, Karina Boers, Veronique Cremades-Mathis, Christian Bauer.

SIG's goal to build a regenerative food packaging system is a major step forward. The focus on restoring ecosystems and improving forest landscapes respects the link between packaging and nature, and how that link can be harmful but can also be beneficial. It's encouraging to see investments in biodiversity preservation and partnerships such as WWF. Combined with science-based climate targets and a clear Scope 3 strategy, SIG continues to walk the talk of pursuing systemic change. The approach maintains SIG's leadership in integrating nature-positive outcomes with business goals. Scaling these efforts will require persistence and collaboration, and SIG has good track records on both of those as well. And I believe that employee engagement on these topics can provide an extra lever to turn ambition into action.

Greg Norris (RAG Chair)
Co-Director of the Sustainability and Health Initiative for NetPositive Enterprise (SHINE)

A global vision must translate into solutions that work locally and address customer challenges. SIG's focus on renewable materials, paperization, and aseptic technology aligns innovation with customer needs and consumer expectations for safe, sustainable products. These solutions also support nutrition and health goals. The four action areas – Nature+, Resource+, Climate+, and Food+ – provide a framework for systemic change, but success depends on practical outcomes and partnerships. Regional differences mean collaboration with customers and local stakeholders is essential.

Gail Klintworth
Chair, Non-Executive Director, and (Board) Advisor: Rabobank, Shell Foundation, MAS Holdings, Globescan, Takeda Pharmaceuticals, Al Dabbagh Group, Savo Project Developers

Capital markets reward companies that combine sustainability with growth. SIG's strategy update aligns with global trends and creates business opportunities. Its priorities increasingly support customers' ESG goals and regulatory compliance. Progress in formats like bag-in-box and spouted pouch strengthens competitive advantage, while aseptic technology offers benefits as regulations tighten – safe distribution without preservatives. Companies leveraging these shifts will be well positioned for growth. SIG's science-based targets signal resilience and long-term value creation.

Matt Sherwood
Chief Executive Officer Pothos Partners & Chief Investment Officer for the Pothos Climate Fund

The era of commitments without clear pathways is over – credible transition plans matter. SIG's net-zero roadmap, backed by science-based targets, reflects this shift. At the same time, partnerships like WWF's Forests Forward program deliver real impact by restoring forests, protecting biodiversity, and engaging communities. These actions can trigger systemic change. Transformation must accelerate exponentially, not progress linearly. SIG's strategy shows an understanding of this dynamic and a willingness to lead on climate and nature.

Thomas Vellacot
Chief Executive Officer, WWF Switzerland

Building a regenerative packaging system is about people: employees, customers and consumers as much as technology.

Companies that succeed, attract the right talent, anticipate consumer expectations for sustainable, safe, and easy-to-use packaging as they respect our natural environment.

SIG definitely embeds sustainability into its core business and drives innovation in recyclability, renewable materials, reducing plastics, responding to the needs of emerging food and health trends. These milestones meet both environmental goals and market demands. Preparing for future trends, such as Gen Z expectations, will require greater collaboration across regions and systems: SIG is well positioned to lead on both people and innovation.

Véronique Cremades-Mathis
Independent Board Director at Terracycle, The Pure Food Co and Executive Director at Mathis Consulting

Stakeholder engagement

We engage with stakeholders to understand what matters most to them, and we respond to their feedback. Based on their feedback, we continually review and update the Group's key policies on sustainability-related topics (see **Our key policies** →).

How we engage with stakeholders

How we engage	Key topics and concerns	Our response
Customers		
• Regular interactions with customers through sales and service • Partnerships, including developing new products, supporting recycling initiatives and workplace safety • Thematic campaigns on product innovation and sustainability during trade shows and through the SIG Terra Experience customer webinars • Dedicated meetings and workshops on sustainability topics with SIG's sustainability experts • Customer questionnaires • Net Promoter Score Customer questionnaires	• Environmental and social issues • Compliance with regulations related to packaging • How we can support progress towards their sustainability goals, notably related to carbon emissions, recyclability of products, recycling infrastructure • Use of renewable and recycled materials and responsible sourcing traceability • New nutritional offerings	• Established industry platforms e.g. SEDEX and EcoVadis, to demonstrate compliance • Product innovation • ISO-compliant life-cycle assessments of our packaging solutions • Customized product carbon emission calculations provided on request • FSC™ and ASI certifications and on-pack label use, with support for customer reporting on responsible sourcing • Customer support for Scope 3 emissions reporting • ISCC PLUS certification for mass balanced forest-based renewable and recycled polymers • Engagement in AIM Progress to promote responsible sourcing practices and sustainable supply chains
Employees		
• Global employee survey • Pulse surveys • SIGer internal social app • Regular day-to-day dialogue • Formal appraisals • Consultation with employee representatives • Townhall meetings • Recognition schemes • Future+ Day • Community engagement programs • Health and safety committees • Upskill sessions • SIG Academy • Employee interviews and focus groups • Hiring Manager experience surveys	2025 global employee engagement survey results: • Overall engagement remained strong, reflecting a strong sense of connection, purpose, and motivation across SIG • We outperformed the industry benchmark in all categories	• Employee survey results shared with managers and employees at global and local levels • Action plans to address specific concerns

How we engage	Key topics and concerns	Our response
Industry		
• Industry associations and platforms including our newly founded global Food and Beverage Carton Alliance (FBCA) (see **Appendix: Partnerships and memberships** →) • The Consumer Goods Forum • The Alliance to End Plastic Waste	• Common advocacy goals • Shared industry challenges e.g. increasing collection and recycling rates for used packaging • Aligned Design for Recycling guidelines and assessment protocols on recyclability	• Helped set up the FBCA • Contributed to the newest 4evergreen publications on Circularity by Design guidance and Evaluation protocols for UBC specialized recycling mills • Within the FBCA we worked on an assessment protocol for fiber-based packaging entering the used beverage carton waste stream • SIG Director Group Corporate Responsibility was appointed to the FBCA Board of Directors in January 2025
Investors		
• Annual General Meeting • Quarterly reporting and investor calls • At least twice-yearly management roadshows • A capital markets day or a strategic investor update at least every 18 months • Regular dialogue with investors and interested parties • Investor conferences (13 in 2025)	Investors seek sustainable, long-term returns. The main ESG topics they raised continue to be: • Interconnection between sustainability initiatives and returns • Recycling and circularity • Further paperization of SIG's packaging products and expected returns • Alignment with EU Taxonomy, TCFD, TNFD	• Driving progress on recycling and circularity with product innovation • Reporting uptake of our most sustainable products • Sustainability strategy update • Investor meetings with sustainability experts
Suppliers		
• Regular engagement and partnerships • Communication of our expectations on ethical, social and environmental topics • Compliance assessments and audits • Supplier Engagement Program	Suppliers need to know what our requirements are on responsibility, so they can understand how to meet them.	• Supplier Code of Conduct • Encourage suppliers to maintain certification to standards on responsible sourcing • Engage with key suppliers to support our Net Positive ambitions[1] • Partnerships to identify and source materials that enable us to develop lower-carbon packaging solutions • Signed letters of intent for Nature+ projects with aseptic carton liquid packaging board suppliers

1 Developed in the Net Positive Project.

How we engage	Key topics and concerns	Our response
Sustainability experts and non-governmental organizations (NGOs)		
• Responsibility Advisory Group (RAG) • Regular conversations with experts from academia, institutes, government, and NGOs • Participation in multi-stakeholder initiatives • Engagement with experts e.g. Institute for Energy and Environmental Research (ifeu) and Forum for the Future • Partnerships with NGOs e.g. WWF Switzerland • Ellen McArthur Foundation	• Understanding future trends • Management of our most material topics • Setting ambitious targets • Transparent reporting on our performance following recognized international standards • Circularity	• Sustainability built into our Corporate Compass and key business processes • Clear governance structure • Reporting in accordance with the Global Reporting Initiative (GRI) Standards • External assurance for key data • Use of international protocols and standards in the management of specific focus areas • Joined the Ellen McArthur Foundation to engage in the circularity of our bag-in-box and spouted pouch solutions globally • Joined the Food Cluster of the Climate & Health Coalition hosted by Forum for the Future • Joined the Science Based Targets Network (SBTN) Corporate Engagement Program
Policymakers and regulators		
• Engagement through relevant industry associations	Broad range of topics including: • Responsible production • Sustainable consumption • Recycling and circular economy • Pathway to net zero greenhouse gas emissions • Human rights due diligence • Contributions to global goals • Corporate sustainability reporting	• Identification of material topics • Topics relevant to public policy addressed through our sustainability action areas and enablers • Support for EU Packaging and Packaging Waste Regulation (PPWR): helping to ensure beverage cartons are collected and recycled in an easy and simple way in the EU • Following developments regarding sustainability reporting legislation and standards
Local communities around SIG production sites		
• Community engagement program • Family days and open days at our sites • Recycling initiatives • SIG Foundation • Future+ Ambassadors	Issues raised by communities are generally specific to a local area.	• Expansion of SIG Foundation projects • Employee-led community engagement initiatives • Community recycling programs • Global engagement day • Volunteering for better

Employees, suppliers, customers and any third parties can report issues or concerns via our Integrity & Compliance Hotline.

Climate+

We aim for climate-positive packaging by designing solutions that actively reduce emissions and remove carbon, and commit to decarbonizing our value chain in line with climate science, while enabling carbon emission savings beyond our value chain.

To achieve this, our focus within our value chain lies on:

- Accelerating decarbonization through the use of renewable, low carbon and regenerative materials across all packaging formats and the whole value chain.
- Phasing out fossil-based inputs by shifting to bio-based alternatives and renewable energy throughout the value chain.
- Enabling circularity as a complementary strategy such as keeping materials in use longer to further reduce carbon emissions and resource extraction.
- Paving the way to capturing carbon inside the SIG value chain in view of the role nature and forest can play.

Beyond our value chain we focus on:

- Helping customers and consumers reduce food loss and waste.
- Helping customers and consumers to use packaging with a significantly lower carbon footprint than conventional alternatives[1] in the segments we serve.

Through this approach, our packaging will go beyond minimizing impact. It will actively contribute to decarbonizing the food distribution system and deliver positive climate outcomes inside and outside our value chain.

Our targets and climate transition plan – which address both physical and transition-related risks, outline mitigation and prevention measures, and identify opportunities – are comparable with Swiss climate goals as set out in the Swiss Climate Protection Ordinance and the Climate and Innovation Act. See our **TCFD report** →, the **Key performance indicators** →, and the **Greenhouse gas emissions basis for reporting** → in the Appendix.

1 See **Our sustainability approach** → for details of our packaging life-cycle assessments.

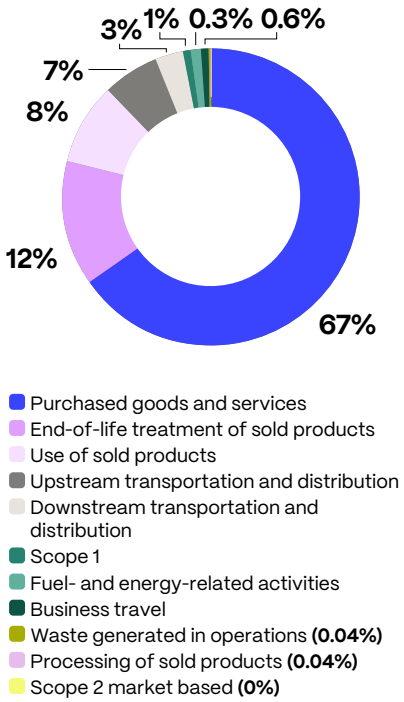
Our commitments

We will drive the transition to a regenerative packaging solution that will help to remove more carbon than is emitted for production. We will achieve this in line with our 2050 Net Zero value chain commitment, with clear and ambitious SBTi-approved targets, sub-targets and collaborative actions:

- **Decarbonizing our operations:** As near-term targets, SIG commits to reduce absolute Scope 1 and 2 greenhouse gas emissions by 42% by 2030 from a 2020 base year and to continue annually sourcing 100% renewable electricity through 2030. And as a long-term target, SIG commits to reduce absolute Scope 1 and 2 greenhouse gas emissions by 90% by 2050 from a 2020 base year.
- **Decarbonizing our value chain:** SIG further commits to reduce Scope 3 greenhouse gas emissions by 51.6% per liter packed by 2030 from a 2020 base year. SIG also commits to reduce Scope 3 greenhouse gas emissions by 97% per liter packed by 2050 from a 2020 base year.

SIG is also committed to **reducing climate impacts beyond our value chain** by helping our customers and consumers reduce their carbon footprint.

SIG Group emissions
by category in 2025[2]



2 Due to rounding, the sum of individual percentages may not precisely equal 100%.

Our approach

Measures taken and responsibilities

Decarbonizing our operations

Chief Supply Chain Officer

Eliminating fossil-based inputs will accelerate our own operational decarbonization and support our efforts to deploy a regenerative packaging solution. The following targets are driving the decarbonization of Scope 1 and 2 greenhouse gas (GHG) emissions of 42% by 2030 (from 2020).

Reduce 42% of our absolute Scope 1 emissions, by 2030 (from 2020)

Maintain 100% renewable electricity (at production plants)[1]

Maintain at least 25% of our global electricity consumption for our production covered by PPAs, thereof at least 10% should come from on-site solar generation

Scope 1

- We are continuing to transition our on-site fleet to electric vehicles powered by renewable electricity from our production facilities[1].
- Biomaterials continue to be used for printing, and we have advanced further by adopting water-based inks.
- Natural gas is being phased out through the electrification of operations and the investigation of sustainable fuel alternatives such as biogas and green hydrogen.

Scope 2

- We implemented energy-saving technologies across our factories and offices to improve efficiency and reduce consumption.
- Renewable electricity continues to be directly sourced through either on-site solar installations, Power Purchase Agreements (PPAs) or Renewable Energy Certificates (RECs) at all production plants.
- We are exploring on-site battery storage solutions to maximize the capture and use of solar energy generated at our facilities.

Operational efficiency and solar initiatives

In 2025, we accelerated our efforts to reduce our operational energy use through targeted efficiency initiatives, while continuously increasing our on- and off-site Purchase Power Agreements[1].

At our Linnich plant in **Germany**, a series of upgrades are expected to avoid 4,700MWh in natural gas and 1,600MWh in electricity use annually:

- Installation of heat recovery compressors and a heat recovery folder and sealer.
- Implementation of a weekend production plant shutdown.
- Installation of an adsorption plant for waste gas treatment.

Operating efficiency improvements in air compressor systems (a high electricity consumer) at our **Thailand** and Suzhou, **China** plants are projected to avoid energy waste of 720MWh.

Our continued rollout of on-site solar panels at our facilities in **Saudi Arabia**, **China**, **India**, **Mexico** and **Austria** are estimated to transition a combined 5.15MWp (Megawatt peak) capacity addition to on-site renewable energy.

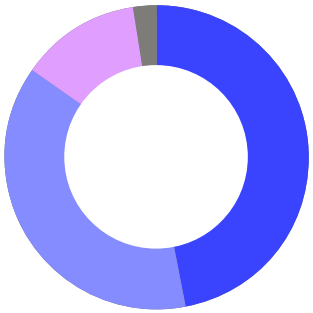
1 We source 100% renewable electricity for our production and compensate for all remaining non-renewable energy through Gold Standard CO_2 offsets.

Decarbonizing our value chain

Scope 3

The efforts needed to decarbonize our value chain will need to be varied and impactful. In developing the pathway to our 2030 and 2050 targeted Scope 3 greenhouse gas reductions per liter packed of 51.6% and 97% respectively (from 2020), we have identified key areas that will continue to drive us forward on our efforts thus far and additionally support our **Nature+** → commitments.

Targeted 2030 greenhouse gas Scope 3 reductions

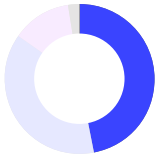


Suppliers, including A-materials[1]

VP Global Sourcing & Procurement

Reducing emissions from our suppliers is critical, as they represent a significant share of our supply chain footprint. By collaborating on low-carbon materials and processes, we can drive deep reductions at the source.

Targeted 2030 greenhouse gas Scope 3 reductions – suppliers



Reduce 35% of CO_2 emissions from our A-material[1] suppliers, by 2030 (from 2020)

- We seek optimal impact on supplier collaborations by scoping and priority setting to identify key suppliers with the capacity to strengthen emissions measurement and reduction and enhance energy and resource efficiency.
- Targeted collaboration is provided to suppliers through capacity building, tailored resources, and expert guidance to help them adopt sustainability practices aligned with climate science.
- Our collaboration with suppliers to implement low-carbon technologies includes three areas:
  - energy efficiency upgrades such as process optimization and high efficiency equipment;
  - renewable electricity adoption through PPAs or on-site generation; and
  - sustainable production methods such as low-carbon materials, closed-loop systems, and ISO-aligned management practices.
- Suppliers are encouraged to optimize sourcing practices by improving material efficiency, minimizing waste and selecting more sustainable alternatives if available.
- With our aluminum suppliers, we encourage them to use green ingots in their production, or by partnering with suppliers who operate green smelters powered by renewable energy.
- We shift to low-carbon and recycled materials by sourcing sustainable alternatives produced with renewable energy and incorporating recycled content into packaging.
- Our Climate+ tendering process is being deployed to further embed sustainability into procurement decisions.
- Where possible, we include binding clauses on GHG emission reduction into supplier contracts.

Suppliers with Science-Based Reduction Targets

We prioritize suppliers that have aligned their greenhouse gas reduction targets with the Science Based Target Initiative (SBTi) or other established scientific methods. 36% of our A-material[1] suppliers have SBTs, and a further 25% have commitments aligned with a 1.5°C decarbonization pathway.

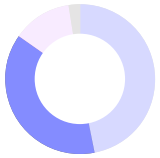
1 See **Responsible culture: Our suppliers** → for our A-materials definition.

Product innovation

VP Global Research & Development and VP Global Product Marketing

Innovating our product portfolio not only advances our targets to lower emissions even further but also supports a more resource-efficient future. By rethinking how our packaging is sourced, designed, and recovered, we can drive a significant reduction in our value chain emissions.

Targeted 2030 greenhouse gas Scope 3 reductions – product innovation



Reduce 15% of Scope 3 greenhouse gas emission through SIG Product Innovation, by 2030 (from 2020)

Our product innovation efforts are closely aligned with the ambitions outlined in our **Resource+** → commitments which focus on maximizing renewable content, reducing raw material use and designing packaging for effective recycling.

Optimizing material use not only conserves resources but also minimizes emissions associated with extraction, processing, and transport. Furthermore, designing packaging for effective recycling helps close the loop, reducing the need for virgin materials and the emissions tied to their production.

One of the significant drivers in both decarbonization and resource minimization is the continued rollout of our SIG Terra Alu-free + Full barrier aseptic carton as part of our SIG Terra solutions.

SIG Terra portfolio

Our SIG Terra portfolio solutions lower the carbon footprint of our aseptic cartons even further, compared with standard SIG aseptic cartons, including by up to 61%[1] for our SIG Terra Alu-free + Full barrier + Forest-based polymers[2] solution.

By accelerating the global rollout of our SIG Terra portfolio, we estimate a cumulative reduction potential of ~139.7 $ktCO_2e$ by 2030[3] in our Scope 3 upstream emissions (materials and packaging components). In parallel, our customers can achieve an additional reduction of approximately 25% in cradle-to-SIG-gate emissions[4], supporting their own science-based targets and decarbonization roadmaps.

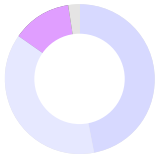
1 Life-cycle assessment for CB-100740 in Europe.
2 Via an independently certified mass balance system.
3 Based on our 2024 LEAP Forecast.
4 Illustrative figures referring to the climate change impact of an average 1 liter SIG aseptic beverage carton in Europe based on indicative results from our internal life-cycle assessment tool.

Customers and other downstream activities

VP Global Research & Development supported by VP Global Product Marketing

Partnering with customers to reduce downstream emissions helps extend our impact beyond our operations. By enabling more sustainable use and end-of-life solutions, we support a low-carbon value chain.

Targeted 2030 greenhouse gas Scope 3 reductions – other downstream activities



Reduce 35% of CO_2 emissions from other downstream activities by 2030 (from 2020)

- We are transitioning our aseptic carton portfolio to innovative, low-carbon, aluminum-layer-free packaging solutions (see **Our sustainable packaging journey** →), helping customers significantly reduce Scope 3 emissions.
- Every new machine is designed to use resources more efficiently, helping reduce the amount of energy, compressed air, hydrogen peroxide and water needed to run equipment at our customers' factories.
- Through our SIG EcoFill Consulting program, we support aseptic carton customers in identifying opportunities to reduce resource use in their filling lines.
- We provide tools and resources to help all our customers measure the carbon footprint of our products, supporting their transition to more sustainable operations.
- Assistance is offered for energy efficiency projects, including process optimization, advanced monitoring and high-efficiency equipment to help customers cut emissions.
- Strengthening circularity through our **Resource+: Recycling at scale** → commitment contributes significantly to Scope 3 reductions in end-of-life treatment by diverting used packaging from landfill into recycling.

SIG EcoFill Consulting program

The SIG EcoFill Consulting program continues to deliver value chain GHG, energy and water reduction for our customers and supports our ambition to decarbonize our value chain.

Key to the program are semi-automated cleaning machines, which cut water use by 54% compared with manual cleaning, and water reduction kits, designed to cut water consumption by up to 50%.

In 2025, the installation of 53 upgrade kits through the SIG EcoFill Consulting program helped our customers to reduce resource use, enabling annual savings of around 36 million liters of water, 1.09 million m^3 of compressed air, 207 MWh of energy, and approximately 75 metric tons of CO_2 emissions.

Inbound and outbound logistics

VP Global Sourcing & Procurement

Optimizing logistics is essential to cut transport-related emissions across our supply chain. Shifting to lower-emission modes and improving efficiency will reduce our footprint while enhancing resilience.

Targeted 2030 greenhouse gas Scope 3 reductions – inbound and outbound logistics

Reduce 25% of CO_2 emissions from inbound and outbound logistics[1], by 2030 (from 2020)

- Inbound logistics have been optimized to cut transport emissions by streamlining supply chain design, reducing empty miles, and partnering with certified low-carbon logistics providers.
- We have begun fleet electrification in collaboration with suppliers and logistics partners by deploying electric trucks, installing charging infrastructure, and implementing energy management systems.
- Intermodal transportation is being expanded through modal shifts to rail, inland waterways, and other lower-carbon alternatives.
- We have deployed route optimization and load consolidation technologies to improve transport efficiency and maintain a high truck utilization rate, thereby minimizing emissions.
- Truck utilization rates are monitored monthly to identify and enhance our efficiency in outbound logistics.
- Sustainable fuel options, including mass balancing for road fleets and maritime transport, are being assessed and piloted as complementary pathways where electrification is not yet feasible.

Optimizing logistics efficiency through pallet scheme conversion

In 2025, SIG continued its shift from one-way pallets to pooled solutions, which includes pallet conversion through the recovery, repair, and redistribution of pallets in a supply chain. Reflecting our commitment to sustainable logistics and circular supply chain practices, our aseptic business in Europe achieved a conversion rate of about 77% to the CHEP company pooled pallet scheme (approximately 74% in 2024).

Reducing climate impacts beyond our value chain[2]

Director Group Corporate Responsibility

To achieve climate-positive outcomes, we extend our efforts beyond our own value chain by supporting broader system transformation. This includes initiatives that strengthen ecosystem resilience, accelerate sector-wide decarbonization and empower informed decision-making – helping to reduce emissions across the wider food and beverage value chain.

- Together with our customer Nestlé, we partner with public institutions to support cross-sector decarbonization, such as co-funding the Chair in Sustainable Materials at the Institute of Materials School of Engineering at EPFL (École Polytechnique Fédérale de Lausanne), which researches renewable and underutilized bio-based resources as substitutes for fossil polymer feedstocks. In 2025, this collaboration yielded four scientific publications on nanocellulose films, mycelium composites, lignin-based materials, and aerogels from waste streams.
- Evidence of our lowest carbon footprint solutions are provided through publicly available, critically reviewed life-cycle assessment studies aligned with ISO 14040 standards, enabling informed and factual decision-making (see **Our sustainable packaging journey** →)
- Through our **Resource+** → commitments, we enhance sector-wide end-of-life collection and recycling by embedding design-for-recycling principles and expanding recycling capacity at scale through global collaborations.
- We support nature-based solutions by investing in land restoration and improved landscape management programs that strengthen ecosystem resilience (see **Nature+: Support thriving forests** →).
- Partnerships with NGOs, governments, and industry groups help us drive innovation in sustainability and promote climate-positive initiatives beyond our immediate footprint, such as the Food Cluster in the Climate-Health Coalition hosted by Forum for the Future (see **Food+: Help transform the food system** →)

Empowering informed choices

In 2025, we advanced our commitment to transparency by completing independent life-cycle assessments (LCAs) for our **Bag-in-Box** and **Spouted Pouch**[3] solutions in the United States, aligned with ISO 14040 and 14044 standards, and confirmed consistency with our 2024 European LCAs. The results are publicly available, enabling consumers, retailers, and brand owners to make informed, climate impact product choices based on verified data.

The findings were compelling:

- Bag-in-Box for wine showed up to an 83% reduction in CO_2-eq. emissions compared to lightweight glass bottles, and up to 87% compared to standard glass.
- Spouted Pouches for fruit-based purées delivered up to 57% less than plastic tubs and up to 83% lower CO_2-eq. emissions than glass jars.

By making this data accessible, we empower consumers to choose packaging that aligns with their sustainability values, helping reduce climate impacts far beyond our own value chain.

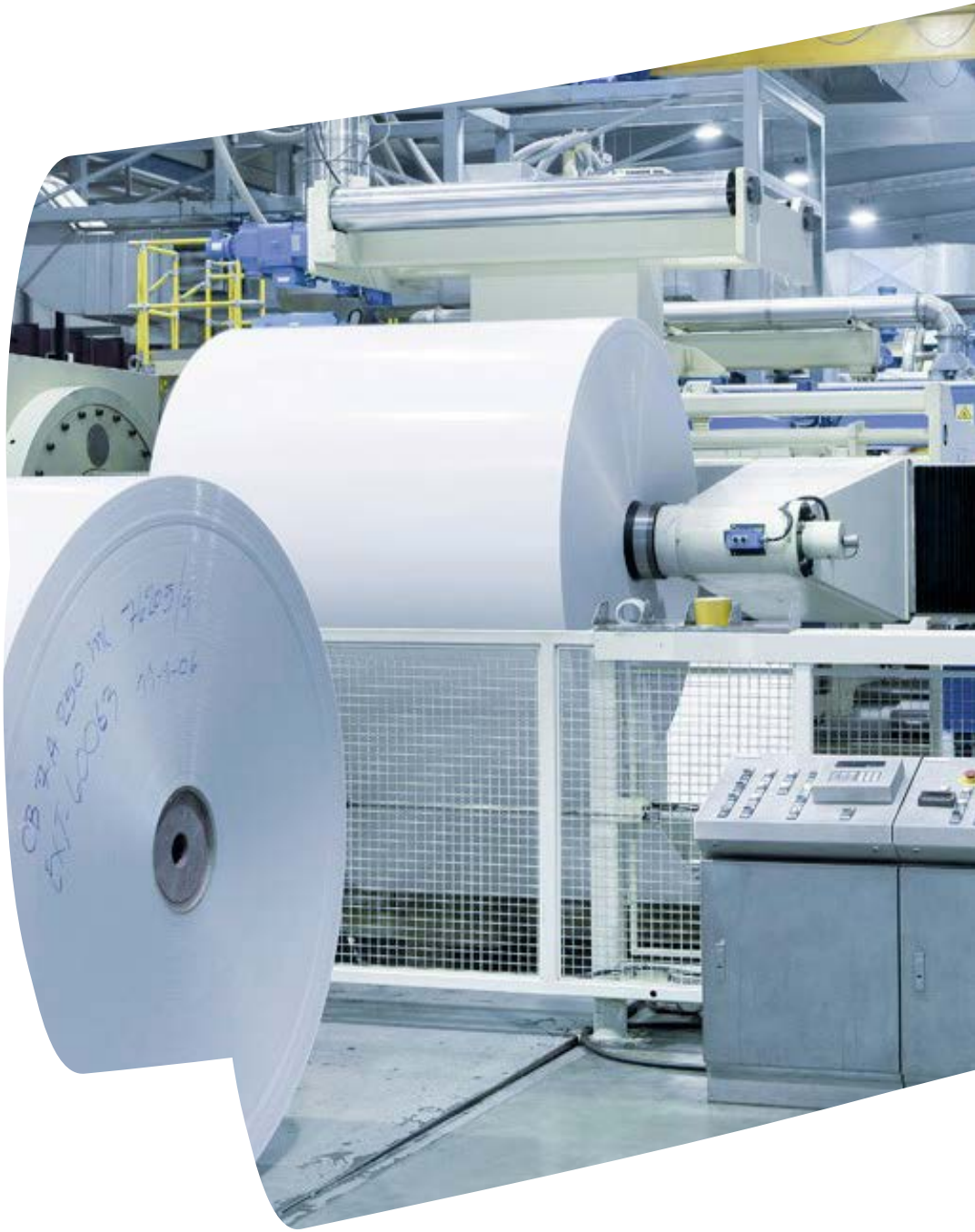
1 Reduction of greenhouse gas Scope 3 categories 4 and 9.
2 Reducing climate impacts beyond our value chain refers to climate benefits and impact reductions that other actors can achieve related to our products, services and action. Agreed methods to capture and account for positive outcomes are in development.
3 Based on life-cycle assessments using the ISO 14040 and ISO 14044 international standards and critically reviewed by an independent expert panel of an average SIG Bag-in-Box CB-100736 and a SIG Terra Spouted Pouch CB-100738 for the United States and Europe.

Assessing effectiveness

In addition to the performance assessment of our targets and **Key performance indicators** →, we assess the effectiveness of our Climate+ policies and actions through our Climate Positive program reporting listed below. The program has been established to develop emission reduction milestones, closely monitor progress and make adjustments as needed to ensure we meet our mid- and long-term goals, as well as customer expectations.

Reducing climate impacts beyond our value chain is assessed in line with actions on **Resource+** →, **Nature+** → and **Food+** →.

Reporting	Department	Responsible	Regularity
Decarbonizing our value chain (including operations in the Climate Positive program)			
Energy consumption	• Manufacturing plants	Chief Supply Chain Officer	Monthly
Direct emissions			
Raw materials for packaging	• Global Sourcing and Procurement	Chief Supply Chain Officer	Quarterly
Energy sourcing			
Raw materials for equipment	• Equipment Sourcing and Procurement		
Upstream transportation	• Global Supply Chain Management		
Downstream transportation			
Processing and use of sold products	• Product Management Equipment		
Treatment of sold products	• Group Corporate Responsibility		
Sustainable product portfolio development and deployment	• Global Product Marketing	Chief Marketing Officer	Quarterly



Our targets and performance

2020 to 2025 targets and performance

Target	Material topics	Progress tracker	2025 performance	Next steps
Net zero value chain greenhouse gas emissions by 2050	• Climate change	More work to do	We redesigned our decarbonization strategy to strengthen progress through 2030, ensure alignment with our Science-Based Targets, and set a clearer long-term pathway toward 2050 that extends beyond our operations and value chain. While this redesign improves strategic clarity and direction, additional work is still needed to accelerate implementation and progress toward Net Zero.	Retained in our **Climate+** → and Science Based Target Initiative (SBTi) commitments.
Reduce Scope 1 and 2 greenhouse gas emissions by 42% by 2030, and by 90% by 2050 (from 2020)		On track	Scope 1 and 2 absolute reductions have remained stable (78% in 2025), supported by continued execution of our operational decarbonization plan to sustain progress against our 2030 pathway and maintain momentum toward our longer-term targets.	Retained in our **Decarbonizing our operations** → and SBTi commitments.
Maintain 100% renewable electricity and Gold Standard CO_2 offset for all non-renewable energy (at production plants)		On track	We continue to source 100% renewable electricity for our production and compensate for all remaining non-renewable energy through Gold Standard CO_2 offsets.	We have retained our renewable electricity target, while non-renewable energy is covered under our Scope 1 reduction target in our **Decarbonizing our operations** → commitment.
Expand use of on-site solar power to meet at least 10% of our global electricity use as part of overall renewable power purchase agreements (PPAs) to meet 25% of our global electricity use by 2025		More work to do	We have expanded our total on-site solar capacity to 38.9 MWp. On-site solar power met 7.3% of our global electricity needs for production this year and, overall, renewable PPAs (both on- and off-site) met 24.7%.	Retained in our **Decarbonizing our operations** → commitment.
Transition to 100% bioethanol or other biomaterials for printing our aseptic cartons by 2025		Completed	Since January 2024 all of our aseptic plants only purchase plant-based ethanol for printing purposes.	With the target now completed, we are focusing on more strategically impactful initiatives.

Target	Material topics	Progress tracker	2025 performance	Next steps
Reduce Scope 3 greenhouse gas emissions by 51.6% per liter packed by 2030, and by 97% by 2050 (from 2020)	• Climate change	More work to do	Our Scope 3 emissions per liter packed decreased by 9% from 2020, slightly behind our reduction pathway.	Retained in our **Decarbonizing our value chain** → and SBTi commitments
Reduce CO_2 emissions from inbound and out bound logistics[1] by 18% (from 2020) by 2025		More work to do	Inbound and outbound logistics emissions have remained at 2020 levels, putting us slightly behind target; however, we strengthened the enablers needed to accelerate reductions going forward.	Updated in our **Decarbonizing our value chain** → commitment.
Reduce energy use by 20%, hydrogen peroxide use by 35%, and water use by 25% per hour of runtime in our next-generation filling machine for mid-size format aseptic carton packs[2] by 2025	• Innovation in products and services	Partially achieved	Progress was made towards intended efficiency targets with the launch of SIG Neo Slim 15 in 2025.	We will continue to reduce consumable use in our machines in line with our **Decarbonizing our value chain** → commitment.
Reduce use of consumables by 25% for the next-generation filling machine for small format aseptic carton packs by 2025		Partially achieved	We are continuing to work on a single serve filling machine that will reduce the use of consumables.	We will continue to reduce consumable use in our machines in line with our **Decarbonizing our value chain** → commitment.

See **Appendix: Key performance indicators** → for related key performance indicators.

1 Reduction of greenhouse gas Scope 3 categories 4 and 9.
2 Targeted reductions compared with our previous generation filling machines.

2026 to 2030 targets

Target	Material topics	2025 performance
Net zero value chain greenhouse gas emissions by 2050	• Climate change	We redesigned our decarbonization strategy to strengthen progress through 2030, ensure alignment with our Science-Based Targets, and set a clearer long-term pathway toward 2050 that extends beyond our operations and value chain. While this redesign improves strategic clarity and direction, additional work is still needed to accelerate implementation and progress toward Net Zero.
Decarbonizing our Operations		
Reduce absolute Scope 1 and 2 greenhouse gas emissions by 42% by 2030, and by 90% by 2050 (from 2020)	• Climate change	Scope 1 and 2 absolute reductions have remained stable (78% in 2025), supported by continued execution of our operational decarbonization plan to sustain progress against our 2030 pathway and maintain momentum toward our longer-term targets.
Reduce 42% of our absolute Scope 1 emissions, by 2030 (from 2020)		Our Scope 1 emissions reduction remains on track, with an absolute reduction of 29% to date.
Maintain 100% renewable electricity (at production plants)[1]		We sourced 100% renewable electricity for our production in 2025.
Maintain at least 25% of our global electricity consumption for our production covered by PPAs, thereof at least 10% should come from on-site solar generation		We have expanded our total on-site solar capacity to 38.9 MWp. On-site solar power met 7.3% of our global electricity needs for production this year and, overall, renewable PPAs (both on- and off-site) met 24.7%.
Decarbonizing our Value Chain		
Reduce Scope 3 greenhouse gas emissions by 51.6% per liter packed by 2030, and by 97% by 2050 (from 2020)	• Climate change	Our Scope 3 emissions per liter packed decreased by 9% from 2020, slightly behind our reduction pathway.
Reduce 35% of CO_2 emissions from our A-material[2] suppliers, by 2030 (from 2020)		Reporting from 2026
Reduce 15% of Scope 3 greenhouse gas emission through SIG Product Innovation, by 2030 (from 2020)		Reporting from 2026
Reduce 35% of CO_2 emissions from other downstream activities, by 2030 (from 2020)		Reporting from 2026
Reduce 25% of CO_2 emissions from inbound and outbound logistics[3], by 2030 (from 2020)		Inbound and outbound logistics emissions have remained at 2020 levels, putting us slightly behind target; however, we strengthened the enablers needed to accelerate reductions going forward.

See **Appendix: Key performance indicators** → for related key performance indicators.

1 We source 100% renewable electricity for our production.
2 See **Responsible culture: Our suppliers** → for our A-materials definition.
3 Reduction of greenhouse gas Scope 3 categories 4 and 9.

Outlook

Our path towards net zero

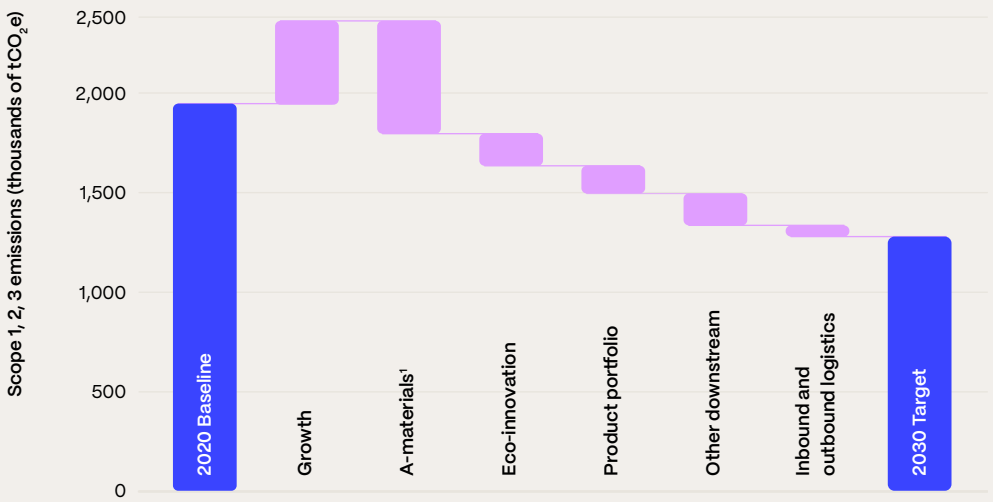
From Baseline to Transformation

Our 2020 baseline serves as the foundation for our long-term reduction pathway. Between 2020 and 2030, business growth is expected to increase emissions due to higher production volumes and expanding markets. This growth effect sets a realistic benchmark for the scale of decarbonization required to achieve our SBTi-aligned target.

Decarbonization Levers and 2030 Target

By 2025, we have already identified over 40 projects across five primary decarbonization levers with quantified reduction potential and defined financial implications. Each project was assessed for emission impact, implementation feasibility, and financial performance, ensuring that our roadmap is both scientifically robust and economically sound.

Decarbonizing our operations and value chain on our path to net zero



To meet our 2030 ambition, we will continue to operate, pilot, or deploy these projects over the next 5 years. Each lever corresponds to one of the reduction steps in our roadmap and collectively drives our transition toward science-based targets.

The cumulative effect of these actions leads to our 2030 target aligned with climate science, representing a substantial reduction in absolute emissions despite business growth. This pathway demonstrates that decarbonization and business expansion can coexist when driven by innovation, collaboration, and disciplined execution.

Decarbonizing our operations

Decarbonizing our operations will continue in earnest by phasing out fossil fuel by modernizing equipment to lower gas consumption, substituting materials that require thermal energy, and transitioning key production processes toward electricity-based solutions, and research of on-site carbon capture. Across our sites, we will continue to improve energy efficiency and source renewable electricity, while exploring battery storage to maximize solar energy use, as well as electrifying our fleet.

Suppliers, including A-materials[1]

As a key enabler of our reduction target, we are launching the SIG Climate+ Accelerator program to strengthen collaboration with our suppliers and accelerate measurable decarbonization across our value chain. Through this program, we will support suppliers in building the necessary capabilities, developing science-based reduction pathways, and implementing practical solutions that enable a shift from commitment to tangible progress. The program is underpinned by our extensive experience in deploying 100% renewable electricity and energy-efficiency projects, and it will be further supported by the Institut für Energie- und Umweltforschung Heidelberg gGmbH (ifeu) to bring expert know-how for the development of climate-ready execution plans. These efforts are complemented by Climate+ tendering, tailored guidance, and binding GHG reduction clauses to ensure accountability and alignment with our long-term net zero ambition.

We are also advancing procurement strategies that integrate emissions forecasts aligned with our sales goals and sourcing plans, ensuring future growth remains consistent with our decarbonization pathway. This includes a targeted shift toward sustainable, low-carbon, and recycled materials, developed in close partnership with our suppliers. Together, we are driving the development of commercially ready, lower-carbon packaging solutions that support the broader transition toward circular, climate-aligned and regenerative value chains.

1 See **Responsible culture: Our suppliers** → for our A-materials definition.

Product portfolio

Our product innovation journey is entering a pivotal phase, with the scale-up of our alu-layer-free aseptic carton as a central driver of decarbonization and circularity. By phasing out the aluminum layer with our SIG Terra Alu-free + Full barrier portfolio, we will not only be reducing Scope 3 emissions but also unlock access to more efficient recycling systems – further complemented by our push to increase paper content (see **Resource+** →). These innovations significantly lower the carbon footprint of our aseptic cartons and support our customers in meeting their own climate goals.

Eco-innovation

Alongside material innovation, we continue optimizing filling line operations to reduce energy consumption at customer sites and advancing the recyclability and reduced carbon impact of our spouted pouches and bag-in-box.

Customers and other downstream activities

Building on the continued enhancement of our packaging recyclability, we are broadening our recycling initiatives to further mitigate emissions associated with product end-of-life. This includes reinforcing industry collaborations, investing in advanced recycling technologies, and expanding programs that strengthen collection systems and improve recycling rates across key markets.

In parallel, through our Climate+ Accelerator, we are expanding our customer service offerings to actively support their energy transition. This involves assisting customers in the identification, integration, and deployment of commercially viable energy-efficiency measures and renewable electricity projects. Together, these initiatives create shared value by reducing emissions throughout the entire packaging life cycle and enabling our customers to advance toward their decarbonization and net zero objectives.

Inbound and outbound logistics

As part of the Climate+ Accelerator, we are also introducing Climate+ tendering for transport suppliers and collaborating with strategic partners to evaluate alternative fuel options that can accelerate the transition to low-carbon logistics. We are also enhancing the efficiency of our inbound and outbound transport through fleet electrification, intermodal solutions, load optimization projects, and improved route planning. These initiatives aim to reduce transport-related emissions while promoting circular supply chain practices, such as pooled pallet systems and shared logistics infrastructure, to maximize resource efficiency across our network.

Nature+

SIG is committed to leading the way in providing regenerative packaging solutions which contribute to halting and reversing of biodiversity loss, **fostering a shift to a nature-positive economy**.[1]

This includes:

- forest landscape restoration and improved landscape management in hotspot areas of biodiversity loss beyond our value chain;
- assessing and mitigating biodiversity loss drivers and adverse nature impact along our supply and value chain;
- responsible sourcing of raw materials; and
- robust communication options for our customers, brands and retailers; for example, through the Forest Stewardship Council (FSC™) label use on 100% of SIG cartons[2].

SIG will achieve this by:

- working toward improved management of forest landscapes and restoring forest ecosystems to a state that supports resilient, self-sustaining natural processes, reducing climate change impacts and enabling thriving nature and biodiversity for future generations;
- delivering full traceability of our main raw material supply chains to understand and create knowledge regarding raw material extraction; and
- avoiding biodiversity reduction and degradation of ecosystems in our value chain through:
  - maintaining responsible sourcing based on the highest standards available for all our A-materials[3];
  - preventing pollution; and
  - introducing water stewardship.

Together with our action on **Climate+** → and **Resource+** →, this approach will contribute to packaging solutions designed to deliver nature-positive outcomes.

1 Referenced in the Kunming-Montreal Global Biodiversity Framework.
2 The FSC™ label that customers can include on SIG packs is the FSC™ Mix label, which means the product is made with a mixture of materials from FSC™ certified forests, and/or FSC™ controlled wood.
3 See **Responsible culture: Our suppliers** → for our A-materials definition.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Our commitments

The commitments below represent targeted action to regenerate ecosystems, halt biodiversity loss, and drive a just transition that delivers positive outcomes for both nature and people across our value chain:

- Improve forest landscape management and **support thriving forests** to provide resilient, self-sustaining natural processes, enabling thriving nature and biodiversity for future generations.
- **Halt biodiversity loss** and reverse our contribution to biodiversity and nature loss in alignment with the guidance of the Science Based Targets Network (SBTN), by 2030.
- **Prevent pollution** through setting comprehensive A-material[3] sourcing requirements for upstream low pollution raw materials, water stewardship and related impact mitigation roadmaps, by 2030.

Our approach

Measures taken and responsibilities

Support thriving forests

Director Group Corporate Responsibility

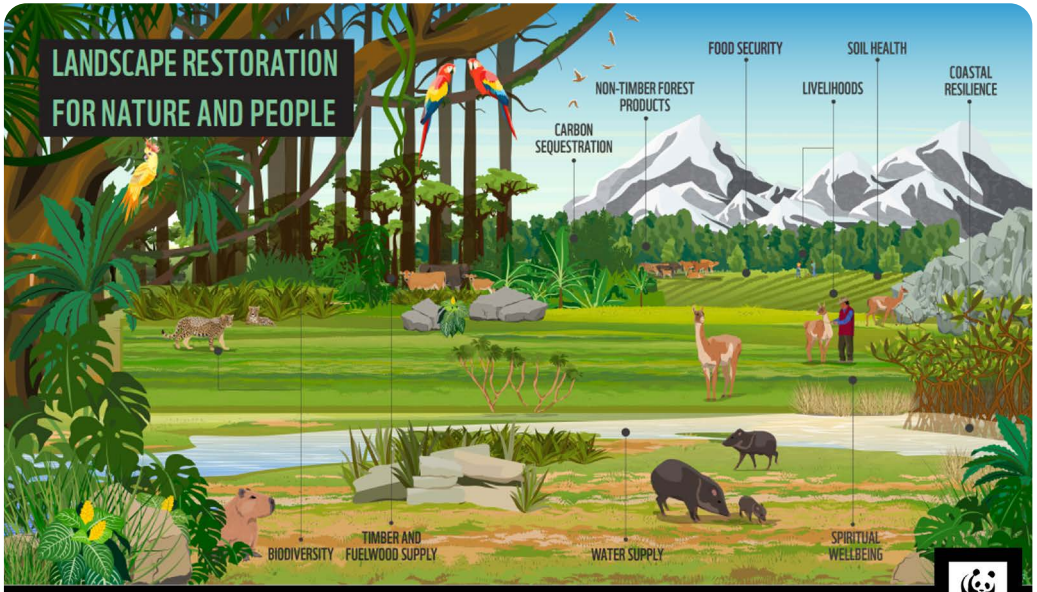
Improving forest landscape management and restoration helps secure the renewable resources essential to a planet and ensures long-term material availability from nature-based systems. This approach supports a just transition by protecting ecosystem services and strengthening the resilience of communities that depend on forest landscapes.

Partner to create, protect, restore or improve management of at least 650,000 additional hectares of forest beyond what we need to make our products[1], by 2030 (from 2020)

Work with customers to include the Forest Stewardship Council (FSC™) label on 100% of the cartons we sell, by 2030

Our approach for forests contains responsible sourcing elements and actions in projects that matter.

- We partner with WWF in the Forests Forward program, committing to a series of actions that go beyond FSC™ and connect to our Science Based Targets Network (SBTN) commitment. For further information on the Forest Forward program, see **Appendix: Partnerships and memberships** →.
- In partnership with WWF Switzerland, we are improving the management of forest landscapes in key biodiversity hotspots, outside of the SIG value chain and in addition to the FSC™ certified forest area in our paperboard sourcing.
- As a long-standing member of FSC™ International, we actively support the development and implementation of its rigorous certification standard.
- Beyond our 100% FSC™ certified sourcing, we partner with a key Liquid Packaging Board (LPB) supplier on increasing the FSC™ group certification for small private forest owners.
- Through customer encouragement, we aim to place the FSC™ label on 100% of customer beverage cartons (96% share in 2025), showcasing packaging that is sourced without forest destruction or conversion and raising consumer awareness of the link between beverage cartons and sustainable forestry.
- Our remaining low deforestation risk is mitigated through engaging suppliers and maintaining a robust due diligence system on our LPB sourcing.
- We are continuing with our robust on-pack labeling approach which enables consumers to make choices based on accurate and substantiated information.



Forest landscape restoration isn't just about planting trees: it's about restoring ecological functions across whole landscapes and enhancing human well-being across deforested and degraded landscapes, so that people and nature can thrive together.

1 Based on the equivalent forest area needed to continually regenerate the wood needed to produce all the SIG cartons made in 2020 (the year we set the commitment). For details see www.sig.biz/en/sustainability/forest/

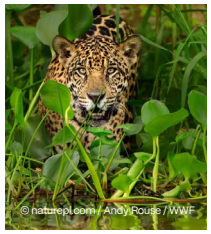
SIG and WWF Switzerland: A shared mission to preserve forest ecosystems

Through partnership projects with WWF, SIG is targeting improved management of 330,000 hectares of forest land in **Mexico**, **Malaysia** and **Thailand**, counting toward over 50% of our target to create, restore, protect or improve the management of 650,000 hectares of forest by 2030. We are working to support the other 50% through joint projects with our key paperboard suppliers.

These projects are not measured simply through reforestation but instead focus on improved management and restoration of forest landscapes (see SIG blog), protecting biodiversity, and supporting local communities in some of the world's most ecologically significant landscapes. Together, they demonstrate how landscape-scale restoration can deliver improved climate change resilience, species protection, and sustainable livelihoods.

Mexico: Reconnecting jaguar habitats in the Central Pacific

In Mexico, the project focuses on landscape restoration for jaguar corridors in the Central Pacific Landscape. Restoration activities were performed in Nayarit and in Jalisco, including soil restoration, reforestation with 82,500 native plants in Nayarit alone, and fire prevention measures.



Community engagement was central, with 340 workshops held across 70 communities to promote holistic livestock management and coexistence with jaguars, with more than 700 producers participating in these activities. The installation of 31 electric fences helped prevent predation, avoided plant damage from livestock in the landscape corridor and provided a higher income for the farmers. Three training courses with over 80 participants were delivered to community forest fire brigades, focusing on forest fire prevention and suppression.

Wildlife monitoring using 329 camera traps confirmed jaguar presence in three key sites and more broadly across the landscape. Governance and education efforts included workshops with local "Jaguarundis"[1] and environmental events to foster stewardship.

1 The Jaguarundis are an inter-community group involved in biological monitoring and surveillance activities, composed of 14 members from 9 communities surrounding the Marismas Nacionales Biosphere Reserve.

Malaysia: Strengthening the biodiversity and resilience of the Ulu Muda forest

In Malaysia, with the support of local partners, the project targets an improved management of the Ulu Muda Forest Complex, a vital water catchment and biodiversity hotspot. This includes restoration measures and strengthening of the community's stewardship.

Restoration progressed this year through close engagement with the Forestry Department, site selection and development of restoration strategies. Camera trapping fieldwork within the ecological linkage connecting Ulu Muda to adjacent forest complexes revealed rich biodiversity, providing essential data to strengthen the protection and functionality of this corridor. Community engagement efforts included a carnival and a school program that highlighted the importance of the Ulu Muda forest, fostered conservation participation, explored alternative livelihoods, and supported community water-system mapping.

Thailand: Forest protection and connectivity in three important areas

Thailand's project spans three landscapes: the Mae Ping–Omkoi Corridor, Lower Songkhram River Basin, and Thap Lan National Park.

Conservation work began in the Dawna Tessarim Landscape, with training on community engagement in designating new protected areas, and biodiversity monitoring using camera traps and management of a native tree seedling nursery. Pilot farmers adopted agroforestry training and six community forests began forest fire protection and improved forest management practices training.

In the Songkhram Basin, work began to help restore flooded forests and improve fish conservation zones, with twenty-three community groups mobilized to improve forest and fish conservation practices. Two nurseries were constructed in which local native trees will be cultivated for next year's restoration activities, along with training on restoration techniques and seed collection.

For detailed information on the milestones and progress of the three Forest Landscape Restoration projects, please visit the SIG website. For information about the collective impact of the Forest Forward program see the WWF Forest Forward impact report.

Halt biodiversity loss

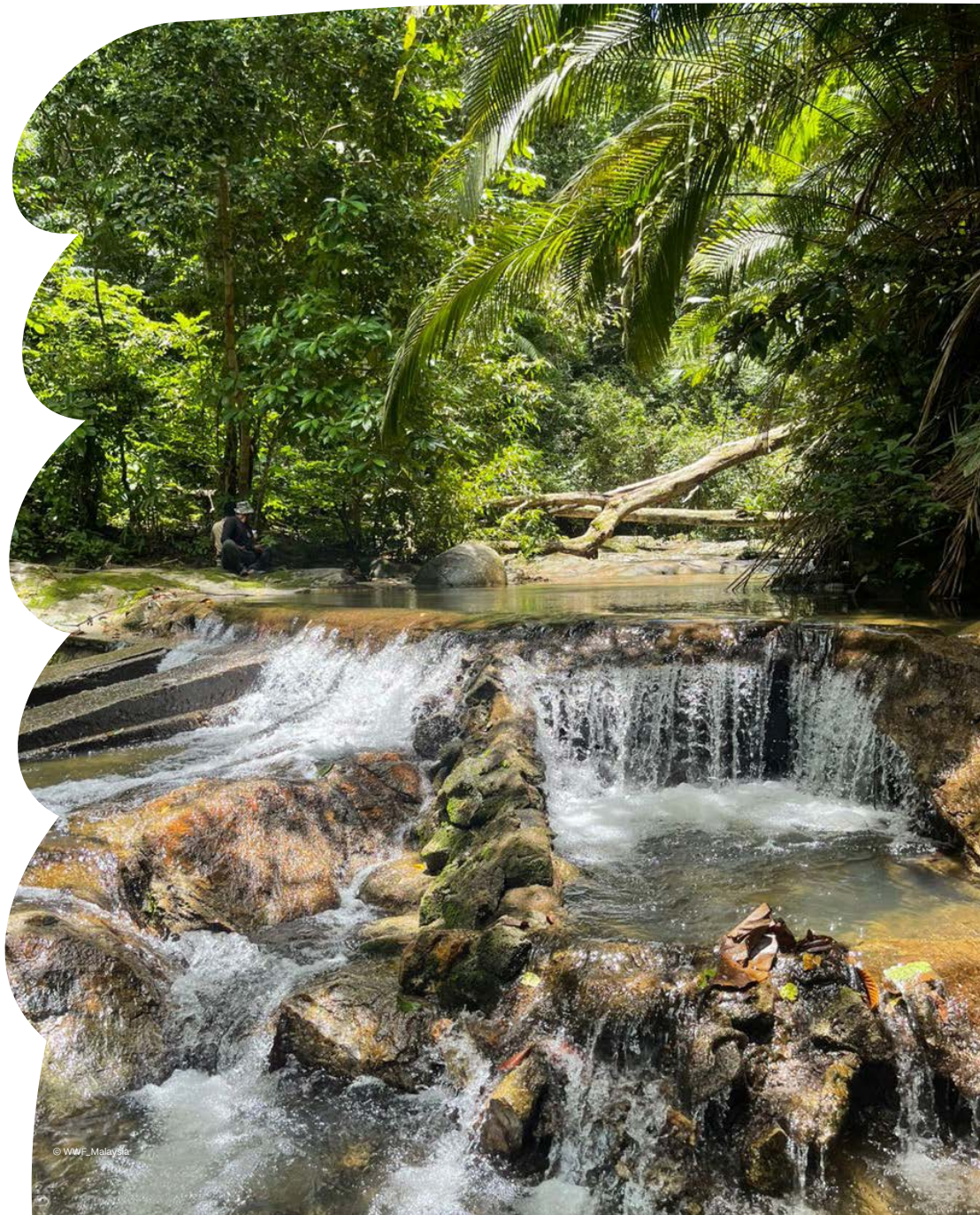
Director Group Corporate Responsibility

Halting biodiversity loss is essential for us to build a regenerative packaging system that protects nature across SIG's entire value chain – from sourcing raw materials to end-of-life impacts. By identifying biodiversity loss drivers and prioritizing action where it matters most, such as preventing pollution, this commitment supports a just transition that safeguards ecosystems and communities reliant on them.

Assess SIG impacts and dependencies on nature and set targets for nature in line with the Science Based Targets Network (SBTN) framework, by 2027 (from 2026)

Collaborate with key A-materials[1] suppliers to meet our science-based targets for nature, by 2030, representing two thirds of the A-materials procurement spend (from 2026)

- For our operations, which are predominantly situated in industrial zones, we safeguard biodiversity protection through our local EHS environmental assessments under ISO 14001 and the WWF Risk Filters on Water and Biodiversity.
- We joined the Science Based Targets Network (SBTN) in 2023 to align our approach with the Kunming-Montreal Biodiversity Framework and its goals (see **Appendix: Partnerships and memberships** →).
- We performed an in-depth assessment of potential value chain impacts on the five nature pressures (land use and land use change, water use, soil pollution and water pollution) for our supply chain to effectively address impact reduction at scale, in line with the guidance of the SBTN.
- We are reviewing our nature-related sourcing requirements in line with identified nature pressures (see **Preventing pollution** → and **Responsible sourcing** →).
- To enhance consumer choice through improved information, we partner with SHINE (see **Appendix: Partnerships and memberships** →) to advance the life-cycle assessment process, including the integration of biodiversity loss data in alignment with the Kunming-Montreal Global Biodiversity Framework.
- All efforts toward our **Resource+** → commitments additionally contribute to our efforts to reduce biodiversity loss primarily by delivering products with a lower environmental impact, but also by diverting used packaging from ending up in nature through collection and recycling.

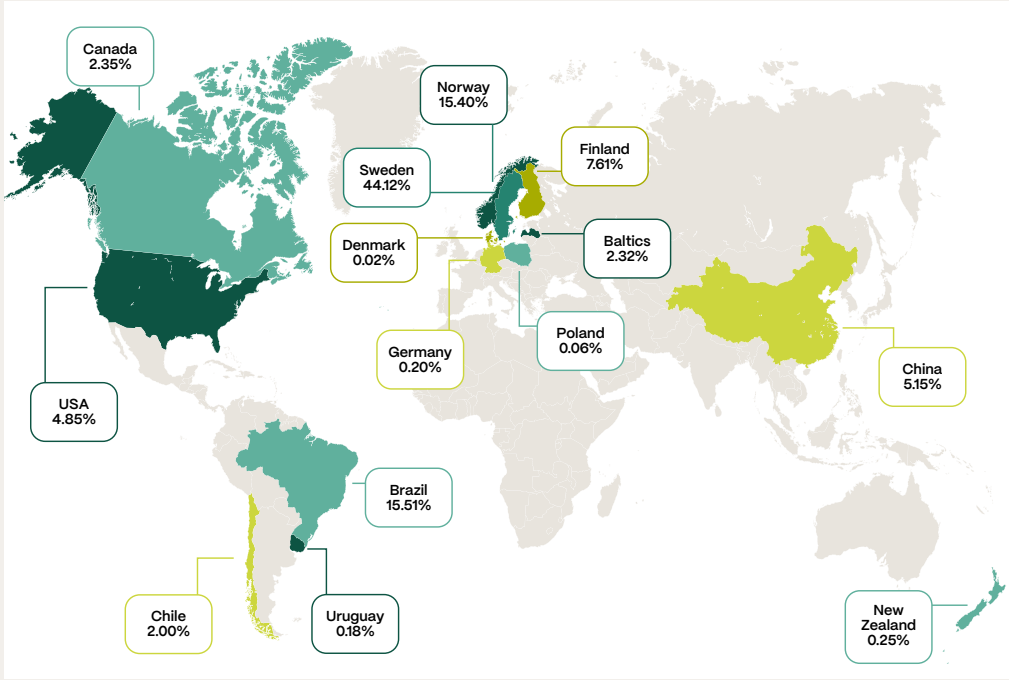


1 See **Responsible culture: Our suppliers** → for our A-materials definition.

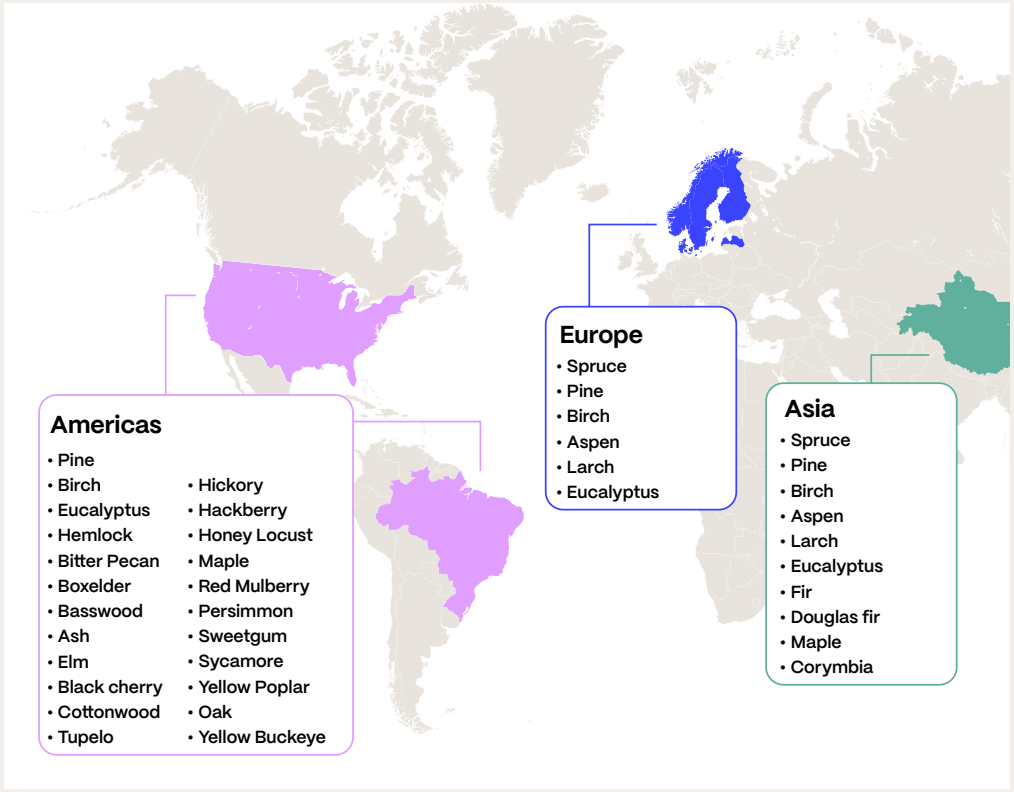
Land Use Assessment

As part of SIG's in-depth assessment of potential value chain impacts on nature from our supply chain, we used the Locate, Evaluate, Assess, Prepare (LEAP) approach to identify sourcing regions and pressures for our main Liquid Packaging Board (LPB) and aluminum. The insights from this assessment will help us to refine our approach, set targets in line with the SBTN and guide supplier engagement on potential restoration projects that directly combat biodiversity loss. Our initial findings of LPB sourcing regions and predominant tree species are presented below.
The wood we use – SIG – for better

Sourcing regions



Tree species



LPB supplier data on wood supply reflects 2024 figures, as 2025 data was unavailable at the time of publication. The latest infographic and updated data will be published online at https://www.sig.biz

Prevent pollution

Preventing pollution is a key mitigation strategy addressing biodiversity loss drivers and reducing harm to human health and ecosystems across our value chain. SIG product life-cycle assessments cover all relevant environmental impacts including air and water emissions allowing us to detect hotspots along the value chain and react. By tackling major pollution sources – from raw material sourcing to water and waste management – our commitment supports a just transition that protects both nature and the communities connected to it.

Upstream

Director Group Corporate Responsibility

With a significant portion of pollution impacts occurring upstream, supplier engagement is vital to the success of commitment.

Engage with suppliers regarding pollution mitigation roadmaps (avoid, reduce, restore and regenerate) and monitor progress annually, until 2027 (from 2026)

- The certifications used for our A-materials[1], as outlined in the **Nature+: Responsible Sourcing** → target, include standards that prevent pollution.
- Supplier collaborations established under our **Climate+: Decarbonizing our value chain** → measures drive the adoption of sustainability practices, including support for pollution reduction.

Downstream

Director Group Corporate Responsibility

Our efforts to prevent pollution in the downstream value chain include both internal, customer and community actions.

- Every new filling machine is designed to use less electricity and resources, including water, therefore reducing the potential output of pollutant by our customers (see **Climate+: Decarbonizing our value chain** →).
- We support customers to reduce emissions through the SIG EcoFill Consulting program, tools and support on their product footprint and efficiency projects, including direct investments (see **Climate+: Decarbonizing our value chain** →).
- To support the prevention of downstream pollution, such as macro- and microplastics from used packaging where household waste is not properly managed, we commit to:
  - Designing our packaging for recyclability, enabling integration into traditional recycling systems (see **Resource+: Designing for recycling** →).
  - Enhancing end-of-life collection and recycling at scale (see **Resource+: Recycling at scale** →).

In our operations – *Chief Supply Chain Officer implemented by EHS Lead*

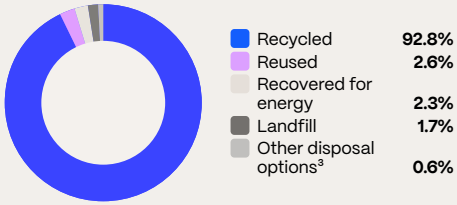
While the majority of pollution impacts stem from other parts of our value chain, we remain committed to improving by continuously implementing robust measures across our operations. We use relatively little water, and it is not identified as a material topic for our operations, however we ensure the responsible use and discharge of water.

- We conduct regular SEDEX SMETA audits and maintain ISO 14001 certifications to uphold environmental standards (see **Appendix: Certifications** →).
- Our responsible water use is maintained by assessing water quantity, quality, and stress risks, while striving to minimize consumption in all possible cases, including:
  - the installation of flow meters at all production plants allows monitoring of specific water usage and identifying of high-consumption areas;
  - water management systems at sites in water-stressed areas identified via the WWF Water Risk Filter;
  - monthly tracking of water consumption and withdrawal data, including fresh surface water (lakes, rivers), fresh groundwater and water discharge (returned at equal or better quality);
  - limiting water storage to fire water tanks, with minimal environmental impact unless refilling is needed; and
  - enforcement of a minimum effluent discharge quality standard, measuring chemical oxygen demand (COD) against legal limits at all sites.
- Waste reduction at SIG focuses on:
  - eliminating landfill waste through reuse, recycling, or energy recovery when other options are not feasible; and
  - ensuring responsible disposal of hazardous and electronic waste to prevent environmental harm, including from macro- and microplastics in areas where household waste is not properly managed.
- The measures taken to **Decarbonize our operations** →, particularly those that include renewable energy generation, electrification and intensity reduction, also contribute to our efforts to prevent pollution.

Water use in our operations

A total 568,249m³ of water was supplied to SIG Group in 2025, including 327,576m³ in water-stressed areas[2]. We discharged 369,735m³ of waste water in 2025 (around 65% of the total supply), including 178,926m³ in water stressed regions.

Production waste by disposal method in 2025



1 See **Responsible culture: Our suppliers** → for our A-materials definition.
2 Based on an assessment using the WWF Water Risk Filter, plants in water-stressed areas include Merced, USA; Queretaro, Mexico; Riyadh, Saudi Arabia and Suzhou, China.
3 Such as incineration without energy recovery.

Responsible sourcing

VP Global Sourcing & Procurement

Responsible sourcing plays a major role in restoring forests, halting biodiversity loss and preventing pollution, therefore mitigating negative impacts on biodiversity and achieving nature positive outcomes.

Maintain 100% certified A-materials[1] (FSC™, ASI and ISCC PLUS[2])

Sourcing of our A-materials[1] from certified sources (FSC™, ASI and ISCC PLUS) contributes to all our commitments in Nature+ and further contributes to the commitments of **Resource+** → and **Responsible culture: Communities** →.

- **Paperboard[3]:** FSC™ (Forest Stewardship Council™) certification ensures all our paperboard originates from sustainably managed forests and controlled sources[4]. The certification additionally provides guarantees that biodiversity is safeguarded, deforestation is prevented, water is used efficiently, water pollution is avoided, local communities, Indigenous peoples and workers' rights are protected, and forest carbon storage and ecosystem services are maintained. Paperboard production additionally makes use of sawmill wood chips and saw dust residues.
- **Aluminum foil:** All of our aluminum foil supply chain meets Aluminium Stewardship Initiative (ASI) Performance Standards and Chain of Custody Certification, promoting responsible sourcing and production. This includes criteria for labor rights, greenhouse gas emissions, water and waste management, and a material accounting system – with links to industry waste input.
- **Polymers and films[5]:** We apply a mass balance system verified by International Sustainability & Carbon Certification (ISCC) PLUS for polymers and films, supporting the shift from fossil-based to recycled and renewable forest-based feedstocks. This certification ensures full traceability of certified materials across the supply chain and aligns with our goal to increase recycled and renewable forest-based polymers in packaging. Available for all our aseptic cartons, our renewable forest-based polymers solution is linked to tall oil, a wood component and residue in papermaking, while our circular polymer solutions are linked to post-consumer recycled plastics.

Customers are encouraged to include the Aluminium Stewardship Initiative (ASI) Responsible Aluminium Sourcing logo on their packaging designs, enhancing information and allowing customers to choose responsibly sourced materials.

Supporting forests beyond our A-materials[1]

At SIG, all paperboard used in our carton beverage packaging is 100% FSC™ certified[4], demonstrating our commitment to responsible sourcing. But our efforts extend beyond our own supply chain.

In key sourcing regions like Sweden, up to 48% of managed forest land is held by small and private owners who often face barriers to FSC™ certification. These include financial constraints, administrative complexity, and limited awareness of the benefits.

In 2025, we started a collaboration with a key supplier to help inform and engage the small and private forest owners on the value of FSC™ certification. Together, we supported efforts to raise awareness of its environmental benefits and promote simplified group certification schemes to encourage broader adoption.

By promoting responsible forest management beyond our direct sourcing, we help protect biodiversity, water quality, and climate resilience – ensuring our packaging contributes to a thriving planet.

Assessing effectiveness

In addition to the performance assessment of our Nature+ targets and **Key performance indicators** → we assess the effectiveness of our policies and actions through the below reporting and monitoring by responsible parties:

Reporting	Department	Responsible	Regularity
Support thriving forests			
FSC™ label reporting	• Global Sustainability and Digital Marketing	Global Product Marketing	Monthly
Projects update	• WWF Switzerland	Group Corporate Responsibility	Quarterly
Target update	• WWF Forests Forward		Annual
Halt biodiversity loss			
Supplier engagement	• Global Sourcing and Procurement	Group Corporate Responsibility	Quarterly
Prevent pollution			
Waste KPIs	• Manufacturing Plants	Global EHS Lead	Monthly
Water use and release			Monthly
Water Risk Management System review			1–3 years
Environmental non-conformity reporting			Situation related
Responsible sourcing			
ASI label reporting	• Global Sustainability and Digital Marketing	Global Product Marketing	Monthly
FSC™, ISCC Plus and ASI audits by internal specialists	• Manufacturing Plants	Group Corporate Responsibility	Annual

1 See **Responsible culture: Our suppliers** → for our A-materials definition.
2 This target only includes ISCC PLUS certification of polymers linked to forest-based renewable or recycled polymers through mass balancing, as there are currently no certification schemes available, or expected in the near term, for other polymers that meet our high sustainability standards.
3 Our cartons use paper-based liquid packaging board, referred to throughout as "paperboard".
4 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.
5 SIG currently uses ISCC PLUS certified bio circular polymers which are mass balanced and where it is ensured that a corresponding amount of fossil feedstock is replaced with the wood component tall oil in the polymer production.

Our targets and performance

2020 to 2025 targets and performance

Target	Material topics	Progress tracker	2025 performance	Next steps
Partner to create, protect, restore, or improve management of at least 650,000 additional hectares of forest beyond what we need to make our products[1] by 2030	• Biodiversity and forest ecosystems	On track	Our three partnership projects with WWF are continuing in Mexico, Malaysia and Thailand. In 2025, we launched a project in Sweden to boost FSC™ group certification of small private forest owners.	Retained in our **Support thriving forests** → commitment.
Partner with a non-governmental organization (NGO) to develop a methodology to measure the impact of FSC™ certification by 2025		Not achieved	At the request of our business partners, with whom we were jointly pursuing this topic, this project was put on hold pending the results of an external scientific research project.	We are shifting to more targeted action on biodiversity and ecosystems through setting targets aligned with the Science Based Targets Network (SBTN) and collaboration directly with suppliers in line with our **Halt biodiversity loss** → commitment.
Work with customers to include the FSC™ label on 100% of the cartons we sell by 2025 (up from 97% in 2020)	• Biodiversity and forest ecosystems • Water • Waste and circular economy • Sustainable raw materials • Responsible suppliers	More work to do	We remain committed to promoting the on-pack use of the FSC™ label. Progress to 100% is not entirely in our control and our customers own the final decision regarding their on-pack design.	Retained in our **Support thriving forests** → commitment.
100% A-materials[2] from certified sources[3]		Partially achieved	We maintained the proportion of A-materials sourced from certified suppliers at 69%, consistent with our performance in prior years.	We have amended our **Responsible sourcing** → target moving forward as there are currently no certification schemes available, or expected in the near term, for virgin polymers that meet our high sustainability standards.
Maintain 100% FSC™ certified supply of paperboard for our cartons[4]		Completed	We purchased 100% of the paperboard for our aseptic and chilled cartons with FSC™ Mix certification in 2025.	Our focus has shifted to 100% certification of all A-materials[2], which includes the paperboard for our cartons in our **Responsible sourcing** → commitment.

See **Appendix: Key performance indicators** → for related key performance indicators.

1 Based on the equivalent forest area needed to continually regenerate the wood needed to produce all the SIG cartons made in 2020 (the year we set the commitment).
2 See **Responsible culture: Our suppliers** → for our A-materials definition.
3 FSC™, ASI and ISCC PLUS. This target includes both ISCC PLUS certified polymers linked to renewable or recycled polymers through mass balancing and other polymers in our A-materials.
4 Our cartons use paper-based liquid packaging board, referred to throughout as "paperboard". Our supply chains for bag-in-box and spouted pouch solutions are not connected to forest-based materials as we do not manufacture or sell the cardboard box of our bag-in-box solutions.

2026 to 2030 targets

Target	Material topics	2025 performance
Support thriving forests		
Partner to create, protect, restore, or improve management of at least 650,000 additional hectares of forest beyond what we need to make our products[1], by 2030 (from 2020)	• Biodiversity and forest ecosystems	Our three partnership projects with WWF are continuing in Mexico, Malaysia and Thailand. In 2025, we launched a project in Sweden to boost FSC™ group certification of small private forest owners.
Work with customers to include the Forest Stewardship Council (FSC™) label on 100% of the cartons we sell, by 2030	• Biodiversity and forest ecosystems • Water • Waste and circular economy • Sustainable raw materials • Responsible suppliers	We remain dedicated to promote the on-pack use of the FSC™ label. Progress to 100% is not entirely in our control and our customers own the final decision regarding their on-pack design.
Halt biodiversity loss		
Assess SIG impacts and dependencies on nature and set targets for nature in line with the Science Based Targets Network (SBTN) framework, by 2027	• Biodiversity and forest ecosystems	Reporting from 2026
Collaborate with key A-material[2] suppliers to meet our science-based targets for nature, by 2030, representing two thirds of the A-materials procurement spend	• Biodiversity and forest ecosystems • Water • Waste and circular economy	Reporting from 2026
Prevent pollution		
Engage with suppliers regarding pollution mitigation roadmaps (avoid, reduce, restore and regenerate) and monitor progress annually, until 2027	• Biodiversity and forest ecosystems • Water • Waste and circular economy	Reporting from 2026
Responsible sourcing		
Maintain 100% certified A-materials[2] (FSC™, ASI and ISCC PLUS[3])	• Biodiversity and forest ecosystems • Water • Waste and circular economy • Sustainable raw materials • Responsible suppliers	Reporting from 2026

See **Appendix: Key performance indicators** → for related key performance indicators.

Outlook

In the years ahead, SIG will accelerate Nature+ by regenerating nature – working both within our value chain and beyond it.

Together with our suppliers and the WWF, we will advance thriving forest projects that contribute to our target of creating, restoring, or improving the management of 650,000 hectares of forest landscapes by 2030. These efforts will enhance biodiversity, strengthen ecosystem services, and secure renewable resources essential to our regenerative packaging approach.

In parallel, we will further align our efforts and targets with the Kunming-Montreal Biodiversity Framework, in line with the requirements set by Science Based Targets Network (SBTN). At the same time, we will further expand traceability of key raw materials and reinforce responsible sourcing to address the main drivers of nature loss.

Building on these efforts, we will deepen our work on pollution prevention and water stewardship with suppliers and at our own sites.

Through these actions – and in close collaboration with WWF and other partners – SIG will help restore ecosystems, enable resilient communities, and advance a regenerative, nature-positive economy.

1 Based on the equivalent forest area needed to continually regenerate the wood needed to produce all the SIG cartons made in 2020 (the year we set the commitment).
2 See **Responsible culture: Our suppliers** → for our A-materials definition.
3 This target only includes ISCC PLUS certification of polymers linked to forest-based renewable or recycled polymers through mass balancing as there are currently no certification schemes available, or expected in the near term, for other polymers that meet our high sustainability standards.

Resource+

From resource use to resource regeneration

Our journey toward a regenerative packaging system starts with how we source, design, and recover materials. With Resource+, we are advancing our material strategy to transform the life cycle of packaging – restoring nature, strengthening circularity, and ensuring our packaging contributes more to the planet than it takes, thereby also meeting customer demands for sustainable packaging solutions.

Our ambition is that all SIG packaging will be resource-positive by design: maximizing renewable content, accelerating material recovery, and driving innovation so materials remain in use through effective recycling pathways.

To achieve this, we will:

- Prioritize **renewable, forest-based materials**.
- Reduce dependence on **fossil-based and finite resources**.
- Design for circularity so materials can be **transformed into new products**, preserving value beyond first use.
- Collaborate across the value chain to **scale collection and recycling** in key markets.
- Advance a **just transition** through inclusive partnerships and innovation.

Through this approach, our packaging will go beyond minimizing impact – it will actively contribute to regenerating natural systems, supporting resilient communities, and strengthening the circular economy.

Our commitments

We are transforming packaging from resource use to resource regeneration. Our commitments underpin our ambition for regenerative packaging systems that are resource-positive by design and inclusive by approach, advancing a just transition across the value chain.

- **Lead in renewability** by further increasing the share of renewable materials in our packaging – raising paper content by reducing fossil-based resources – and by replacing finite inputs with responsibly sourced alternatives.
- **Design for recycling** by simplifying material structures so every pack can be easily collected, separated and transformed into new products.
- **Recycle at scale** by collaborating closely with industry partners, NGOs, governments, and communities to accelerate collection and recycling, eliminate packaging litter, and build the infrastructure and incentives that keep materials in use and out of nature.

Through **Resource+**, our material strategy focuses on these three essential shifts. By delivering them together, we will move beyond minimizing impact to creating regenerative packaging systems that strengthen ecosystems, empower communities, and unlock systemic change.

Our approach

Our journey toward regenerative packaging starts with rethinking our materials, innovating to decouple growth from finite resources while ensuring our packs are designed for a circular, nature-positive future.

The first step on this journey is to phase out the aluminum layer. Removing the aluminum layer is a key innovation that simplifies recycling by eliminating the need to separate aluminum from polymers.

The next step in our regenerative packaging journey is to further increase paper share, reducing reliance on fossil-based materials. We have successfully conducted a feasibility test showing that our 85% paper-content carton (without closure) can be pulped in a standard paper mill. In the next two years we aim to commence an in-market pilot of the 85% paper content carton. This marks an important step toward the next milestone of achieving at least 90% paper content, including the closure by 2030.

Building on this further, transitioning from double-sided to single-sided lamination will significantly improve the pulpability of our cartons. This advancement will enable our future aseptic cartons to be recycled in standard paper mills – one of the world's most established and efficient recycling systems.

Additionally, each step will contribute significantly to lowering the carbon footprint of our aseptic cartons even further, supporting our customers and our own efforts in **Decarbonizing our value chain** →.

We aim for one in four aseptic cartons we sell to be aluminum-layer-free by 2030, representing a major step forward in expanding recycling opportunities and driving the transition to a more circular, low-carbon economy.

Measures taken and responsibilities

Leading in renewability

VP Global Research & Development

Leading in renewability reduces dependence on finite resources while strengthening the responsibly managed forests we source from. By simplifying the structure of our cartons, we can further cut the carbon footprint of our value chain, improve recyclability, and keep valuable materials in circulation.

Commence an in-market pilot of a full barrier aseptic carton with at least 85% paper content (without closure) in 2027

Develop a full barrier aseptic carton with at least 90% paper content (including closure), by 2030

Expand the use of certified recycled polymers, reaching a minimum of 10% recycled plastic content in all packaging sold in EU, by 2030

Develop a paper pouch for liquids, suitable for recycling, by 2030

- **Responsible sourcing** →, per our Nature+ commitment on A-materials[1], is an important measure where we ensure:
  - Sourcing of our paperboard is 100% Forest Stewardship Council™ certified and includes the use of production residues and industry waste, such as wood chips (varies per paper mill – currently up to 36%).
  - We source 100% Aluminium Stewardship Initiative Certified aluminum foil, of which about 95% is linked to industry waste input.
  - For all our aseptic cartons, we offer a renewable forest-based or circular polymer solution, via the International Sustainability and Carbon Certification PLUS mass balance system.
- Our plants purchase only plant-based ethanol for printing purposes, and we are working to transition to bio-based alternatives where we use fossil-based inks and solvents.
- For all our packaging, including transport packaging, we continually research ways to introduce renewable or recycled alternatives to replace virgin fossil-based polymers.
- Globally, we use corrugated cardboard as secondary packaging for our aseptic cartons, with 100% sourced from Forest Stewardship Council (FSC)™ certified suppliers across India, the Middle East, Africa, the Americas, Europe, and Asia Pacific (excluding China).
- We work with customers to ensure that our filling machines, and their parts, are recycled or disposed of responsibly at end-of-life.
- SIG is a project partner in developing a digital platform for designing renewable, sustainable lightweight composite materials based on wood fibers. The project, led by the University of Wuppertal and funded by the German Federal Ministry for Economic Affairs and Energy, focuses on integrating packaging requirements and sustainability criteria for resource-efficient material design.
- For our aseptic carton filling machines, we provide guidance to our customers on target water and offer water reduction kits (see **Nature+: Preventing pollution** →).

SIG and PulPac: Developing and scaling production of paper-based closures

SIG has entered a strategic partnership with PulPac, a global leader in Dry Molded Fiber technology. This collaboration aims to develop and scale up the production of fully paper-based closures – both base and cap – for SIG's aseptic cartons. These closures will be designed to deliver the same functionality and performance as traditional plastic closures.

This innovation represents a potentially significant step toward achieving our target of at least 90% paper content, including the closure.

PulPac's Dry Molded Fiber technology offers a renewable, resource-efficient alternative to plastic, using minimal water and delivering lower CO_2 emissions. Designed for high-volume production, it also provides exceptional design flexibility. Thanks to SIG's post-application technology, these closures can be seamlessly integrated into existing filling lines, enabling a "plug-and-play" solution without disrupting aseptic processes.

1 See **Responsible culture: Our suppliers** → for our A-materials definition.

Designing for recycling

Director Group Corporate Responsibility

SIG cartons are already designed for recycling, and we also offer designed-for-recycling bag-in-box and spouted pouch alternatives for all our market segments. We are now going further by simplifying material structures to make recycling even more efficient.

Maintain all of our carton packaging as designed for recycling[1]

Offer a designed for recycling[2] alternative for all our bag-in-box and spouted pouch market segments

25% of all our SIG aseptic cartons (by liters packed) will be alu-layer free, by 2030 (from 2026)

- We continue to obtain independent recyclability certification of our standard beverage cartons, for our SIG Terra portfolio, which includes our SIG Terra Alu-free + Full barrier carton, and our designed for recycling bag-in-box and spouted pouch[2].
- The SIG Terra designed-for-recycling range of bag-in-box and spouted pouch solutions[2] are being expanded to all our market segments with a focus on solutions that are made mostly from a single type of polymer (structure and fitment) to facilitate recycling, or have been proven to pass rigorous third-party testing.
- SIG packaging innovations are evaluated for environmental impacts through robust life-cycle assessments (LCAs) carried out by a credible independent third parties, using the ISO 14040 and ISO 14044 international standards (see **Appendix: Certifications** →) and critically reviewed by an independent expert panel.
- We actively contribute to the development of industry standards that support packaging recyclability and circularity:
  - Participated in the creation of the 4evergreen Paper and Board – Recyclability Laboratory Test Method – Part III, enabling harmonized recyclability assessments for specialized recycling mills.
  - Contributed to the update of the Design for Recycling (DfR) guidelines to reinforce best practices in sustainable packaging.
  - Supported the European Committee for Standardisation (CEN) process to help establish protocols and guidelines as future EU standards in preparation for the Packaging and Packaging Waste Regulation (PPWR) delegated acts.
- We provide continuous training for relevant SIG teams on our sustainable packaging design guidelines.

Sales of SIG Terra portfolio accelerate in 2025

SIG has packaged nearly 2 billion liters of food in SIG's most sustainable packaging innovations, with double-digit growth in alu-layer-free aseptic cartons:

- **Sales of alu-layer-free aseptic cartons** grew approximately 24% vs. 2024, demonstrating the unbroken increase in market demand for more sustainable packaging solutions without an aluminum layer. Since 2010, we have sold enough packs to fill more than 4 billion liters of food. In 2025, these solutions represented 4% of the liters of food packed in SIG aseptic cartons worldwide, and 9% in Europe.
- **Overall sales of our SIG Terra** packaging materials for aseptic cartons grew more than 17% in 2025, driven by expansion in Europe of our range of alu-layer free packs and the global ramp-up of SIG Terra Alu-free + Full barrier – marking a milestone in SIG's mission to drive sustainable innovation. SIG Terra solutions accounted for 11.3% of food packed in SIG aseptic cartons in Europe, where uptake has remained strong, and 5% globally.
- **Across our portfolio** (including Bag-in-box and Spouted pouch), SIG Terra packs have filled more than 7 billion liters of food to date. This includes nearly 2 billion liters in 2025, or 6.7% of all food packed in SIG packaging worldwide, highlighting the growing preference for SIG's even more sustainable offerings.

1 Our evaluation of recyclability of cartons is based on the relevant EN643 standard.
2 In line with Design for Recycling criteria developed by APR (Association of Plastic Recyclers), Recyclass and CEFLEX.

Recycling at scale

Director Group Corporate Responsibility

At SIG, we are dedicated to collaborating closely with industry partners, customers, policymakers, and communities to accelerate recycling at scale and eliminate packaging litter, ensuring that beverage cartons, spouted pouches, and bag-in-box packaging are collected, effectively recycled, and kept in circulation – not in nature.

Partner with stakeholders to maintain country-specific roadmaps to increase collection and recycling in priority markets covering over 90% of our global packaging volume (sales by weight), by 2030

Together with the industry, ensure all our packaging is recycled to at least 55% in Europe, by 2035

- Our annual country-specific roadmap assessments review the local advocacy strategy to support regulatory developments, the steps needed to boost collection and recycling rates, and SIG flagship projects aimed at raising awareness and demonstrating best practices.
- Close collaboration with pan-European and national associations helps strengthen Extended Producer Responsibility (EPR) implementation for beverage cartons across Europe, helping improve existing schemes and securing adequate funding for collection, sorting, and recycling.
- We are part of national Producer Responsibility Organizations (PROs), industry associations, and other interest groups that seek to promote recycling for all our packaging solutions and across all our priority countries.
- With European recycling capacity expected to triple to over 225,000 tons annually by 2030, we invest in advancing the recycling of PolyAl – the polymer and aluminum fractional by-product of beverage carton recycling – through partnerships with recyclers like Palurec in Germany and innovators such as Fych in Spain.
- We foster local collection and raise consumer awareness to strengthen recycling systems in priority markets:
  - Establishing partnerships through our Going Circular roadmaps to improve collection rates and promote responsible recycling practices.
  - Carefully selecting and monitoring collection and recycling partners to avoid negative impacts, including adherence to human rights policies.
  - Exploring streamlined processes to enhance the efficiency of partner assessments and ensure alignment with our sustainability standards.
- We work with global partners and industry bodies to actively monitor the development of new recycling technologies and independently developed facilities, while also collaborating to drive systemic change in recycling (see **Appendix: Partnerships and memberships** →).
- We are continuing our Recycle for Good initiative with a focus on used beverage cartons and spouted pouches (see **Responsible culture: Communities** →).

Breakthrough: New one-sided lamination enables cartons to be recycled in standard paper mill

Recycling success proven in Indonesia

SIG has achieved a major breakthrough in circular packaging with the development of a full-barrier aseptic carton containing 85% paper. The new one-sided laminated structure was successfully tested at Eco Paper, a standard paper mill in Indonesia, confirming that it can be pulped and recycled just like paper and cardboard within their existing paper streams.

Two key innovation steps

The first key innovation is the removal of the aluminum layer, which fundamentally simplifies the delamination process in carton recycling. Conventional aseptic cartons require two steps: fiber recovery followed by separation of polymers from aluminum. Without the aluminum, only a single step is needed: fiber recovery in standard paper mills. This avoids aluminum residues in the pulp, reduces the carton's carbon footprint, and allows the remaining polymers to be recycled through existing plastic systems.

The second step was to increase the paper content to 85% and move from double-sided to single-sided lamination. This structure reduced standard carton pulping time by half and increased fiber yield, producing more high-quality pulp per carton. It is also widely recognized that single-sided lamination is a fundamental requirement for enabling cartons to be processed in standard paper mills globally.

Impact

This innovation proves that SIG's one-sided, full-barrier aseptic carton with 85% paper content can be efficiently processed in standard paper mills, unlocking access to one of the world's most established recycling systems. It marks a significant step toward at least 90% paper content (with closure) by 2030 and supports the transition to a more circular, low-carbon packaging future.

Green Jobs from a Box: Egypt's first fully operational end-to-end beverage carton recycling system

In September 2025, SIG, together with its partners Plastic Bank, GIZ Egypt, Carta Misr, and TileGreen, launched "Green Jobs from a Box", Egypt's first fully operational, closed-loop recycling system for used beverage cartons.

The initiative marked a regional milestone by recovering both paper fiber and PolyAl locally, while generating over 1,000 green jobs and empowering waste-collecting communities through traceable collection and inclusive infrastructure. A high-level event in Cairo brought together government officials, industry leaders, and media to celebrate the milestone and demonstrate the power of public–private collaboration in driving circularity and sustainable development. This pioneering model is now serving as a blueprint for scalable packaging recovery across the region.

From pack to purpose: Public-private action for packaging circularity in Egypt

On the left: Moderator Salem Massalha with Abdelghany Eladib, Ahmed Abdelaleem, Ghada Fouad, and Hussein El Masry

Below: Group photo of the launch event attended by government officials, diplomatic representatives, media representatives, key customers, and project partners including Plastic Bank, GIZ Egypt, Carta Misr, and TileGreen

Assessing effectiveness

In addition to the performance assessment of our Resource+ targets and **Key performance indicators** → we assess the effectiveness of our policies and actions through the below reporting and monitoring by responsible parties:

Reporting	Department	Responsible	Regularity
Leading in renewability			
Key project status updates	• Global Marketing and Product Development	Responsibility Steering Group	Monthly
Designing for recycling			
Key project status updates	• Group Corporate Responsibility	Chief Technology Officer	Annually
Recycling at scale			
Country-specific roadmap assessments	• Regional Sustainability	Group Corporate Responsibility	Annually

Our targets and performance

2020 to 2025 targets and performance

Target	Material topics	Progress tracker	2025 performance	Next steps
Develop a full barrier aseptic carton with at least 85% paper content (excluding closure) by 2025, and at least 90% paper content (including closure) by 2030	• Climate change • Biodiversity and forest ecosystems • Waste and circular economy • Sustainable raw materials • Innovation in products and services	On track	We have conducted a feasibility study for a full-barrier aseptic carton with 85% paper and one-sided lamination. The material proved recyclable in a standard paper mill in Indonesia, halving pulping time compared to standard beverage cartons.	The 2025 target has been updated to reflect the commerical application of the product development, while the 90% target is retained in our **Leading in renewability** → commitment.
Launch a full barrier carton with all main materials linked to renewable resources by 2025 [1,2]	• Climate change • Biodiversity and forest ecosystems • Waste and circular economy • Sustainable raw materials • Innovation in products and services	Completed	The SIG Terra Alu-free + Full barrier + Forest-based polymers was commercially available in 2024, thereby achieving the target one year early.	The completion of this target was an important step toward our regenerative packaging ambition. Our new targets to drive us further are found in our **Leading in renewability** → commitment.
Offer a recycle-ready[3] bag-in-box and spouted pouch solution in all our relevant market segments by 2025	• Climate change • Biodiversity and forest ecosystems • Waste and circular economy • Sustainable raw materials	More work to do	Through innovations and recyclability testing since 2023, we have increased our offering of designed-for-recycling (previously "recycle ready") solutions for bag-in-box and spouted pouch from 76% to 97%, covering all our relevant market segments. We have additionally received Association of Plastics Recyclers Design® for Recyclability Recognition for bag-in-box and spouted pouch solutions covering our major markets.	The target has been reworded in line with the updated definitions of the Ellen McArthur Foundation and retained in our **Designing for recycling** → commitment.

1 Excluding negligible constituents, such as inks and pigments. Minor elements (representing less than 1% of a beverage carton) are not linked to forest-based resources.
2 Polymers linked via an independently certified mass balance system.
3 In line with Design for Recycling criteria developed by APR (Association of Plastic Recyclers), Recyclass and CEFLEX.

Target	Material topics	Progress tracker	2025 performance	Next steps
Partner with stakeholders to implement dedicated and country-specific roadmaps to support increased collection and recycling of beverage cartons, bag-in-box, and spouted pouches in priority countries that account for more than 90% of our global packaging sales (by weight) by 2025	• Climate change • Biodiversity and forest ecosystems • Water • Waste and circular economy	On track	We have Going Circular local roadmaps in priority countries that together account for 90% of our global packaging sales (by weight).	Retained in our **Recycling at scale** → commitment.
25% reduction in grams of waste per m^2 of packaging material used to produce our aseptic cartons by 2025 (from 2016)		Partially achieved	Our waste rate reduced by 1.7% versus 2016. Since the target was set in 2020, our greenfield expansion of three aseptic carton production plants has been a factor restricting our ability to impact the rate due to ramp-up activities.	While we continue to pursue internal targets on production waste reduction, we are focusing on the material topics of waste in our value chain.
Zero landfill – all waste to be recycled or used as renewable biofuel by 2025		Partially achieved	Our waste footprint has evolved since the target was set, as our portfolio expanded to include bag-in-box and spouted pouch formats, which introduced new waste streams not previously in scope. In addition, regulatory and market constraints in several countries limit the use of waste as biofuel because incineration for energy recovery is not a common or permitted practice.	While we continue to pursue internal targets on production waste reduction, we are focusing on the material topics of waste in our value chain.
Maintain certification to ISO 14001:2015 at all production plants		Completed	We maintained our global ISO 14001 certification in all plants.	We will maintain existing ISO 14001 certification at all plants as a commitment in our EHS policy while we pursue the material environmental topics in our value chain.

See **Appendix: Key performance indicators** → for related key performance indicators.

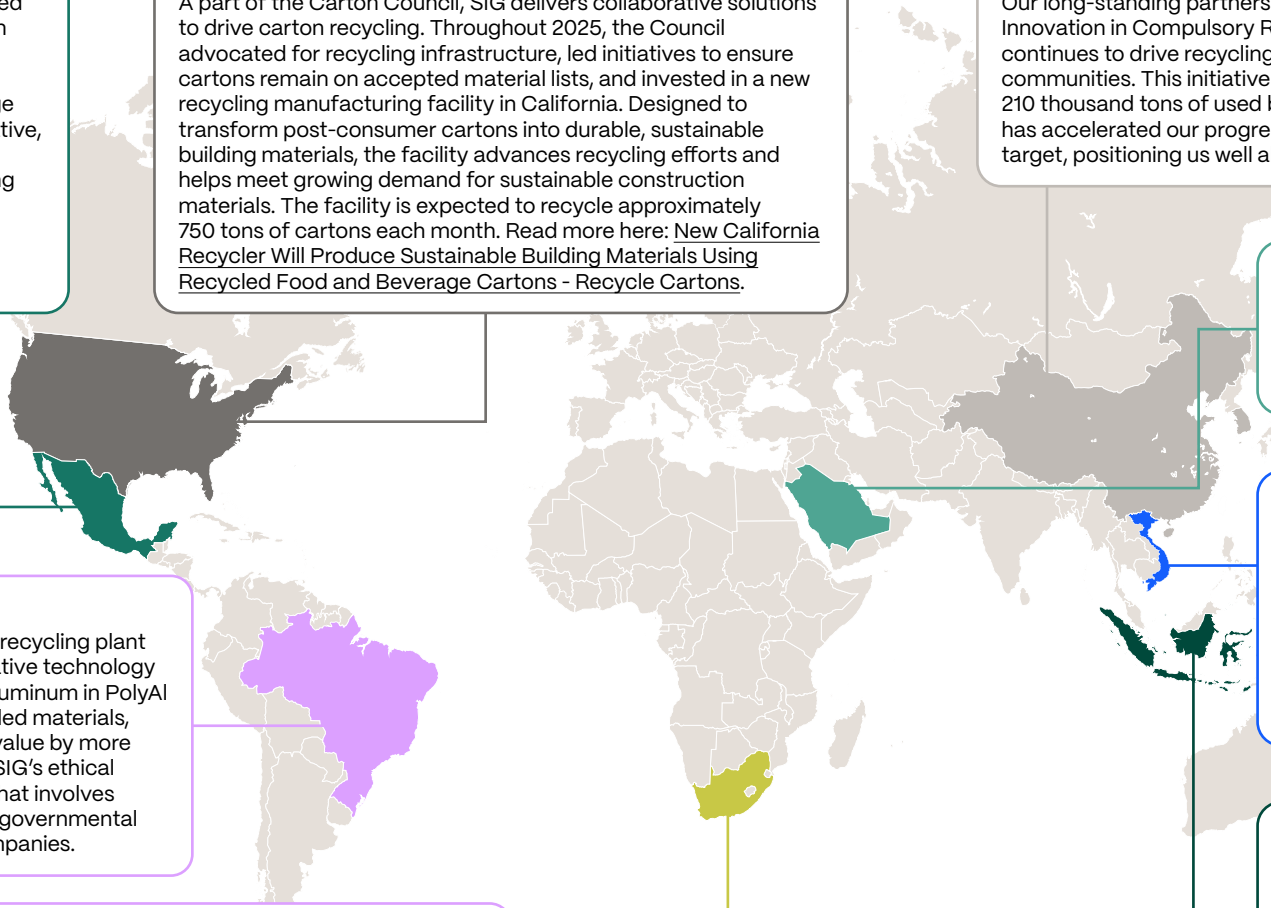
2026 to 2030 targets

Target	Material topics	2025 performance
Leading in renewability		
Commence an in-market pilot of a full barrier aseptic carton with at least 85% paper content (without closure) in 2027	• Climate change • Biodiversity and forest ecosystems • Waste and circular economy • Sustainable raw materials • Innovation in products and services	We have conducted a feasibility study for a Full-barrier aseptic carton with 85% paper and one-sided lamination, proven recyclable in a standard paper mill in Indonesia, halving pulping time compared to standard beverage cartons.
Develop a full barrier aseptic carton with at least 90% paper content (including closure), by 2030		
Develop a paper pouch for liquids, suitable for recycling, by 2030		Reporting from 2026
Expand the use of certified recycled polymers, reaching a minimum of 10% recycled plastic content in all packaging sold in EU, by 2030	• Waste and circular economy • Sustainable raw materials • Innovation in products and services	Reporting from 2026
Designing for recycling		
Maintain all of our carton packaging as designed for recycling[1]	• Climate change • Biodiversity and forest ecosystems • Waste and circular economy • Sustainable raw materials	Reporting from 2026
Offer a designed for recycling[2] alternative for all our Bag-in-Box and Spouted Pouch market segments		Through innovations and recyclability testing since 2023, we have increased our offering of designed-for-recycling solutions for bag-in-box and spouted pouch from 76% to 97%, covering all our relevant market segments.
25% of all our SIG aseptic cartons (by liters packed) will be alu-layer free, by 2030	• Climate change • Biodiversity and forest ecosystems • Waste and circular economy • Sustainable raw materials • Innovation in products and services	Reporting from 2026
Recycling at scale		
Partner with stakeholders to maintain country-specific roadmaps in priority markets covering over 90% of our global packaging volume (sales by weight), by 2030	• Climate change • Biodiversity and forest ecosystems • Water • Waste and circular economy	We have Going Circular local roadmaps in priority countries that together account for 90% of our global packaging sales (by weight).
Together with the industry, ensure all our packaging categories are recycled to at least 55% in Europe, by 2035		Reporting from 2026

See **Appendix: Key performance indicators** → for related key performance indicators.

1 Our evaluation of recyclability of cartons is based on the relevant EN643 standard.
2 In line with Design for Recycling criteria developed by APR (Association of Plastic Recyclers), Recyclass and CEFLEX.

Recycling initiatives



Mexico

Along with a local customer, SIG partnered with Fundación CADENA, a humanitarian nonprofit, and Grupo PROMESA, an environmental nonprofit, to increase the collection and recycling of used beverage cartons (UBC). The project is a collaborative, multi-material initiative that educated and engaged 15,000 people by partnering with 250 schools and cafeterias to drive collection efforts. Together, they transformed over 40 tons of UBCs into rooftops for disadvantaged families.

United States

A part of the Carton Council, SIG delivers collaborative solutions to drive carton recycling. Throughout 2025, the Council advocated for recycling infrastructure, led initiatives to ensure cartons remain on accepted material lists, and invested in a new recycling manufacturing facility in California. Designed to transform post-consumer cartons into durable, sustainable building materials, the facility advances recycling efforts and helps meet growing demand for sustainable construction materials. The facility is expected to recycle approximately 750 tons of cartons each month. Read more here: New California Recycler Will Produce Sustainable Building Materials Using Recycled Food and Beverage Cartons - Recycle Cartons.

China

Our long-standing partnership with Alliance of Technological Innovation in Compulsory Resources Recycling Industry (ATCRR) continues to drive recycling education in schools and communities. This initiative has successfully collected approx. 210 thousand tons of used beverage cartons – a milestone that has accelerated our progress toward the 40% utilization rate target, positioning us well ahead of the original timeline.

Kingdom of Saudi Arabia

Partnered with the National Circular Packaging Committee to support industry dialogue and preparation for the upcoming EPR implementation.

Vietnam

SIG invested in Vietnam's first PolyAl recycling facility to enable the recycling of the full beverage carton structure. With an annual capacity of around 300 tons, the facility strengthens material recovery and supports the circularity of beverage cartons.

Brazil

We continued the construction of a new recycling plant for beverage cartons that will use innovative technology to separate the polyethylene from the aluminum in PolyAl to create a wider market for these recycled materials, with the expectation of increasing their value by more than 50%. The recycling plant is part of SIG's ethical recycling strategy in Brazil, an initiative that involves collaboration with the government, non-governmental organizations, customers, and other companies.

Brazil

Together with our partner Recicleiros, we launched the Waste Picker Academy, training 176 waste pickers, and expanded the Public Manager Academy through a partnership with the State of Pernambuco, reaching 89 municipalities. The Vox Lab conducted research on recycling engagement in 12 municipalities with over 4,000 respondents, culminating in a published eBook. In parallel, we partnered with the ABIA Institute to train 16 technicians who will implement the Ethical Protocol in more than 80 waste picker cooperatives in early 2026.

South Africa

Expanded collaboration with PRO Fibre Circle to enhance beverage carton recycling and industry awareness through a school collection campaign, engaging students in learning about and practicing beverage carton recycling.

Indonesia

The continuation of the Recycle for Good program in partnership with the SIG Foundation saw further network expansion to include 201 drop off points. In 2025, we collected 80 tons of used Beverage Cartons, 50 tons of plastic packaging, and welcomed more than 23,800 visitors to our education seminars during the community outreach activities.

Outlook

SIG will accelerate the transition toward regenerative packaging systems that are resource-positive by design.

A key priority is the global rollout of aluminum-layer-free aseptic cartons, expanding their availability across all market segments to advance renewable, low carbon packaging and simplify recycling. In parallel, we will deploy our designed-for-recycling bag-in-box and spouted pouch solutions to drive the shift toward mono-material packaging that keeps materials in circulation. At the same time, we will continue to increase the paper content of our cartons and expand the use of renewable and recycled polymers to further reduce dependence on fossil-based resources.

Alongside innovation, SIG will strengthen collection and recycling systems in all priority markets, covering over 90% of our global business, through collaboration, advocacy, and investment.

Together, these actions will accelerate our progress toward a truly circular economy that regenerates natural systems and preserves value for future generations.

Food+

Access to affordable, safe, and nutritious food and beverages is a fundamental human right. A regenerative packaging solution can sustainably serve this fundamental right by transforming the food system to:

- Support a decrease in food loss and waste.
- Ensure access to safe, affordable nutrition, contributing to better health for a growing population.
- Minimize the food supply system's impact on climate and nature and help to restore natural resources.

Our regenerative packaging solution contributes significantly to this transformation.

- We are providing an aseptic food packaging system that enables delivery of affordable and safe nutrition and relies on renewable or recycled materials that replenish ecosystems and natural resources[1].
- Our packaging solutions enable a resilient, shelf-stable, secure food supply with a positive impact on nutrition and health.
- We are providing tailored packaging for different needs and distribution conditions. This enables our customers to extend the reach of nutritious products to areas with limited infrastructure.
- We are supporting our customers with lightweight packaging systems that require low logistics efforts and offer a long shelf life, thereby resulting in less food waste.

Our commitments

We commit to providing access to affordable, safe and nutritious food and beverages:

- **Deliver nutritious food** through increasing access to safe, affordable nutritious food without preservatives and contributing to better health;
- **Help transform the food system** via a regenerative packaging solution where innovation minimizes food loss/waste and increases the nutritional value of food and beverages; and
- **Ensure product and food safety** and maintain the nutritious quality of packed products.

1 Aseptic packaging extends shelf life without refrigeration and preserves product quality and nutrients. It reduces energy consumption during processing and transport, causing less food waste, and uses lighter, more efficient packaging materials, thereby reducing costs.

Our approach

Measures taken and responsibilities

Deliver nutritious food – *Chief Markets Officer*

Access to safe and nutritious food is a growing global challenge, intensified by climate change, food waste, and unequal distribution.

We recognize the vital role packaging plays in enabling food security, reducing waste, and extending shelf life, especially in regions where infrastructure is limited. Through our technologies, partnerships, and global reach, we are uniquely positioned to support both people and planet through our commitment to delivering nutritious food.

To measure and advance this impact, SIG follows independent Health Star Rating (HSR) guidelines to identify nutritious food and beverages packed in SIG packaging. The HSR system evaluates products based on both risks, such as sugar and saturated fat, and beneficial nutrients, including protein or fiber content. This allows us to track and increase the proportion of nutritious products we help bring to market.

In addition, we place a special focus on protein sources, essential for a healthy and balanced diet. By aligning with the HSR framework and guidelines on foods containing protein, we aim to ensure our packaging contributes not only to healthier choices but also to improved access to essential nutrients.

Increase the yearly volume of nutritious[1] food and beverage products brought to consumers in all SIG packs by greater than 50%, by 2030 (from 2020)

Deliver 14 billion liters per year of nutritious[1] protein sources, by 2030

- Our newly defined product innovation strategy, used in customer collaborations, is a framework for our future category innovations and centers on four key areas: protein enrichment, gut health, sugar reduction, and efficient hydration.
- SIG partners in the SenSpores project, led by Hochschule Niederrhein and funded by the EU, to advance rapid, on-site detection of microbial spores in liquid foods and reduce spoilage-related waste.
- We are continuing to run the SIG Incubator program which supports food-tech and food and beverage start-ups by providing access to advice, expertise and consumer-focused insights – as well as by enabling them to use our filling machines, either at our own SIG Test-filling Centers or at existing SIG customers' plants to create and launch next-gen product solutions faster on the market.
- SIG is a Diamond Partner of MassChallenge Switzerland, supporting its Sustainable Food Systems Program to accelerate start-ups driving innovation in renewable packaging and sustainable food solutions. Celebrating 10 years of impact in 2025, MassChallenge Switzerland has helped 1,175 start-ups raise CHF 2.9 billion and create over 86,000 jobs, with SIG contributing expertise and resources to foster a global ecosystem of climate-resilient and resource-efficient innovations that help to transform the food system.
- SIG is a member of U.S.-based food innovation platform MISTA, which brings together leaders from the global food and beverage industry to explore collaborative ways to accelerate the transformation of the global food system into a more regenerative one.
- We are scaling up the SIG Foundation's "Cartons for Good" initiative. Further details can be found in **Responsible culture: Communities** →.

Bringing more nutritious food to people everywhere

From superfood acai bowls to plant-based milks and protein-packed yogurts, SIG packaging is helping brands bring more nutritious choices to consumers worldwide.

In Japan, Asahi is using its fermentation expertise to launch its first **plant-based milk** in **SIG SmallBloc** cartons.

In Latin America, **Cooperoeste** is expanding into healthy dairy options with **SIG spouted pouches** – perfect for yogurt drinks, and other nutritious snacks on the move or at home.

Together, these innovations bring us closer to our 2030 goals: increasing nutritious food and beverage volumes in SIG packs and expanding access to nutritious protein sources.

1 Different types of products are categorized according to their nutritional profile based on the independent Health Star Rating System.

Help transform the food system – *Chief Markets Officer*

Transforming the food system is an essential commitment to building a more sustainable, equitable future – and a fundamental shift is needed.

At the heart of this transformation lies a regenerative packaging solution, which is enabled through innovation and collaboration. Today, around 30% of all food produced globally is lost or wasted along the value chain. Our aseptic technology helps tackle this challenge by enabling safe, affordable, and nutritious food to be stored and distributed without refrigeration for up to 12 months – protecting nutrition, reducing waste, and cutting energy use.

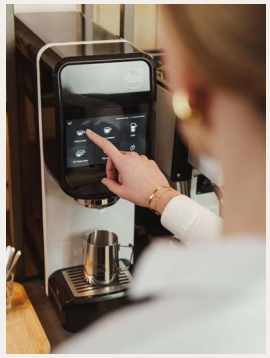
Through our product innovation strategy, developed in close collaboration with customers, we aim to further increase nutritional value and reduce food waste by expanding aseptic solutions across our portfolio. This includes scaling up bag-in-box smart dispensing systems to minimize product losses, integrating aseptic technology into spouted pouches, and converting chilled packaging to aseptic formats in emerging markets to enhance accessibility.

- We are a founding member of the Food Cluster as part of the Climate and Health Coalition, hosted by Forum for the Future, aiming to accelerate the transformation of our food and agricultural systems through partnerships and sharing of best practices (see **Appendix: Partnerships and memberships** →).
  - Together with the Food Cluster we partnered to build a toolkit for food and drink system businesses that provides information and guidance on intersection of climate, health and food.
- Our highly efficient filling machines cut the waste rate of packs (and associated food content) during filling to an industry-leading 0.5% or less for aseptic cartons, and as little as 0.7% for bag-in-box and spouted pouches.
- We aim to minimize food waste from residues left in the pack after consumer use by offering very high evacuation rates for our bag-in-box and spouted pouch solutions and innovating to further improve pourability from our cartons.

Run 5 innovation projects to increase nutrition across SIG regions in partnership with our industry partner ecosystem[1], and the SIG Foundation "Cartons for Good" initiative, by 2030 (from 2026)

Increase food system yield through total avoided food loss/waste of 250 million liters, utilizing our packaging and moving from chilled to aseptic packaging and smart dispensing, by 2030 (from 2026)

Smart dispensing of dairy in practice



"Lattiz empowers coffee houses to consistently deliver barista-quality milk foam, enhancing workflow efficiency and elevating the customer experience. Its innovative bag-in-box system reduces milk waste and lowers carbon emissions, aligning with our commitment to operational excellence and environmental sustainability.

FrieslandCampina

Global launch of aseptically filled banana purée

ALCA Corp leverages advanced processing and SIG's aseptic spouted pouch system to transform bananas into high-quality, shelf-stable products with enhanced nutritional value. By extending the product shelf life while preserving the natural benefits of the fruit, ALCA Corp exemplifies how innovation can unlock new opportunities for nutritious, value-added food solutions. This makes ALCA Corp a strong partner in developing sustainable and commercially scalable products that meet the growing demand for healthy, long-lasting and aseptically filled nutrition.

Driving climate and health impact through collaboration

We participated in the Food Cluster activities at the New York and London Climate Action Weeks in 2025, to highlight the critical link between climate and health, and the power of collective action.

During New York Climate Week, the focus was on unlocking consumer health as a driver for climate action, scaling of promising local pilots and embedding prevention in policy and practice. In London, we explored how food system businesses can deliver co-benefits for climate and health, with practical guidance and real-world examples shared by leaders across retail, packaging, and investment.

As Hannah Pathak, CEO of Forum for the Future, noted:

"Our partnership with SIG exemplifies the kind of bold, purpose-driven collaboration needed to tackle the complex challenges at the intersection of climate, health, and food. SIG's leadership in sustainability and its practical contributions to the Climate & Health Coalition have helped bring our shared vision to life, demonstrating how businesses can drive meaningful change and deliver co-benefits for people and planet.

1 Such as MISTA, SIG customers, the SIG Incubator.

Ensure product and food safety – *Chief Supply Chain Officer*

Ensuring uncompromising product and food safety through our packaging is foundational to our role in the food system. As we work to transform the food system, safeguarding this role by delivering our regenerative packaging solution is non-negotiable.

Continue to elevate all packaging plants to the highest possible Global Food Safety Initiative (GFSI) recognized food safety certification standards, by 2030 (from 2026)

- Our plants are certified to Global Food Safety Initiative (GFSI) recognized standards[1] that deliver uncompromising product safety and quality through a robust, integrated management system that proactively identifies, mitigates, and eliminates risks across the entire value chain.
- Understanding the critical importance of Hazard Analysis and Critical Control Points (HACCP) and other risk management standards to our customers' operations, we align our systems and expertise to not only meet, but actively support their compliance and quality goals, and strengthen their reputation.
- Using digital tools, we are expanding our real-time, process-based and predictive quality control to all production facilities, safeguarding food safety while driving waste reduction through early detection.
- We have a system and associated processes established to ensure backward traceability from our final products (package material and closures), through logistics and manufacturing, up to the raw materials used.
- We treat customer complaints as valuable insights and through structured analysis and root cause investigation, we transform this feedback into actionable enhancements to drive continuous improvement.
- Recognizing that employee engagement drives high quality, we embed a product safety and quality mindset and culture into daily operations, across all levels of our organization, through:
  - Empowering every employee to take ownership, act responsibly, and contribute to our shared standards of excellence; and
  - Targeted training, transparent communication, and leadership engagement.
- We drive quality standards by continuing to review and update our SIG Excellence System, which is an audit by our internal global quality management experts.
- We maintain an established process for product recalls or withdrawals, if required.

1 Except for our chilled carton plant in Hsinchu City, Taiwan, which is currently certified to ISO 22000:2018 and working towards certification to a GFSI-recognized standard, and our production plant in Voronezh, Russia, due to limitations in respect of data access.

Product and food safety at SIG

- For the past ten years – since the start of externally reported tracking – SIG has had zero consumer product recalls, underscoring our commitment to product safety and compliance.
- Global Quality Weeks held across all plants celebrated and strengthened product safety and quality culture through engaging activities like quizzes, games, and targeted training.
- Transition is underway to the latest Brand Reputation through Compliance Global Standards (BRCGS) and SIG has already received top-level ratings in unannounced and announced audits regarding the new standard, demonstrating our continued excellence in food safety performance.

Assessing effectiveness

In addition to the performance assessment of our Food+ targets and **Key performance indicators** → we assess the effectiveness of our policies and actions through the below reporting and monitoring by responsible parties:

Reporting	Department	Responsible	Regularity
Deliver nutritious food and help transform the food system			
SIG Incubator and Food Cluster Project Review	• Group Corporate Responsibility • Global Customer Marketing and Positioning • SIG Foundation	Chief Markets Officer	Quarterly
Ensure product & food safety			
Integrated Complaint and Claim Management process (ICCM)	• Global Quality Management • Global Research & Development • Global Operations	Head of Global Quality Management	Monthly
Product withdrawal simulation	• Plant Quality Management Departments	Plant Quality Management Heads	Annual
Technical Management Team Meeting (including industry and regulatory insights)	• Global Quality Management • Global Research & Development • Group Corporate Responsibility • Global Marketing	VP Global Research & Development	Monthly

Our targets and performance

2020 to 2025 targets and performance

Target	Material topics	Progress tracker	2025 performance	Next steps
Increase the total volume of nutritious[1] food and beverage products brought to consumers in SIG packs by 50% by 2030 (from 2020)		On track	We delivered 16.8 billion liters of nutritious[1] food and beverage products to consumers in our packaging in 2025 - a 49% increase. This places us close to achieving our target five years ahead of schedule. Our carton packaging accounted for 13.9 billion liters, a 23% increase compared with 2020, while bag-in-box and spouted pouches contributed an additional 2.9 billion liters in 2025.	Retained in our **Deliver nutritious food** → commitment.
Use SIG's position within a more sustainable food supply system to create demonstrable positive impacts on nutrition and hydration by 2025		Completed	Through our participation in MISTA, we helped accelerate regenerative and nutrition-enhancing solutions. Our engagement in the Climate & Health Coalition's Food Cluster strengthened industry action linking climate, health, and nutrition. We also progressed affordable protein innovation with Nutrition from Water (NXW), developing algae-based concepts aimed at closing nutrition gaps in rapidly growing economies.	Our **Deliver nutritious food** → commitment focuses on more specific, measurable and impactful actions going forward.
Support two start-ups per year through our SIG Incubator program to share unused filling capacity to deliver nutritious food safely and efficiently by 2025		Completed	We supported AnaBio Technologies and Nutrition from Water (NXW) to co-design shelf-stable, aseptic drinking concepts in SIG's global test filling network. Since 2021 SIG supported and co-created 12 innovation projects together with start-ups and food tech companies.	The SIG Incubator program continues in our **Help transform the food system** → commitment with other similar programs, where we can remain flexible to focus on the programs that deliver the best outcomes to help transform the food system.

1 Different types of products are categorized according to their nutritional profile based on the independent Health Star Rating System.

Target	Material topics	Progress tracker	2025 performance	Next steps
Intensify partnerships with customers to scale SIG Foundation's Cartons for Good initiative by 2025		Completed	In 2025, Cartons for Good transformed 10.7 tons of surplus fruits and vegetables into more than 50,000 nutritious meal packs for underprivileged children, adults with oral health challenges, and people in need. The initiative continues to scale: following successful projects in Bangladesh and Thailand, implementation in Egypt is underway, with additional projects currently in the exploration phase.	The Cartons for Good program continues in our **Help transform the food system** → commitment with other similar programs, where we can remain flexible to focus on the programs that deliver the best outcomes to help transform the food system.
Maintain top level GFSI[1]-recognized certification at all packaging production plants	• Product safety and integrity	Partially achieved	25 of 26[2] plants achieved top level certification to GFSI-recognized food safety standards, with high or highest possible ratings. The remaining plant maintained certification to ISO 22000:2018 and is working towards certification to a GFSI-recognized standard in 2026. 14 of our 16 packaging plants (88%) certified under the Brand Reputation through Compliance Global Standards (BRCGS) achieved the highest possible rating, whereas globally, only 45% of all BRCGS certified plants of other companies in the packaging industry reached that level.	We have elevated our ambition of plant certification from "top level" to the "highest possible" rating in our **Ensure product and food safety** → commitment.
Maintain existing ISO 9001:2015 certifications at production plants (including all aseptic carton plants)		Completed	We maintained certification to the ISO 9001:2015 quality management standard across our operational aseptic carton business (aseptic carton production plants, closure plant, assembly plants, development), and at eleven of our bag-in-box, spouted pouch, and chilled carton production plants.	We will maintain existing ISO 9001:2015 certifications at production plants, while focusing on our **Ensure product and food safety** → commitment.

See **Appendix: Key performance indicators** → for related key performance indicators.

1 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).
2 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.

2026 to 2030 targets

Target	Material topics	2025 performance
Deliver nutritious food		
Increase the yearly volume of nutritious[1] food and beverage products brought to consumers in all SIG packs by greater than 50%, by 2030 (from 2020)		We have delivered 16.8 billion liters of nutritious food and beverage products to consumers in our packaging in 2025 – representing a 49% increase and placing us close to achieving our target five years ahead of schedule.
Deliver 14 billion liters per year of nutritious[1] protein sources, by 2030 (from 2020)		Reporting from 2026
Help transform the food system		
Run 5 innovation projects to increase nutrition across SIG regions in partnership with our industry partner ecosystem[2], and the SIG Foundation "Cartons for Good" initiative, by 2030		Reporting from 2026
Increase food system yield through total avoided food loss/waste of 250 million liters, utilizing our packaging and moving from chilled to aseptic packaging and smart dispensing, by 2030		Reporting from 2026
Ensure product & food safety		
Continue to elevate all packaging plants to the highest possible Global Food Safety Initiative (GFSI)[3] recognized food safety certification standards, by 2030	• Product safety and integrity	Reporting from 2026

See **Appendix: Key performance indicators** → for related key performance indicators.

Outlook

SIG will continue to drive transformation across the food system through innovation, safety and nutrition.

We are rolling out smart dispensing solutions for bag-in-box in the food service industry. Engineered for the future, SIG's sterile, closed-loop systems offer clean, consistent, and automated dispensing with up to 99% product evacuation – reducing food waste, improving cost efficiency, and extending shelf life. Our connector technology ensures fast, easy integration with a wide range of dispensing equipment, supporting a more sustainable and streamlined food service experience.

To deliver more nutritious food, we continue to advance our pipeline of product innovations and investigate natural sugar reduction, working with food tech partners to maintain taste and texture across diverse categories. At the same time, we are strengthening product and food safety by expanding real-time, predictive quality control systems to all production facilities from 2026 onward.

These combined efforts will continue to ensure resilient, secure, and safe nutrition for all.

Continuing product innovations partnerships

- Algae-based protein concept development: SIG and Nutrition from Water (NXW) joined forces in 2025 to develop integrated, affordable product concepts that combine algae-based protein concentrates with SIG's advanced aseptic carton and spouted pouches. Algae-based protein is a previously unused and affordable protein source. The initiative is designed to help close the nutrition gap in rapidly growing economies, delivering protein-rich nutrition to communities where it is needed most.
- Exploring options for probiotics: Following our successful collaboration with our customer AnaBio Technologies in 2024, we are continuing to explore rollout options with our customers to incorporate probiotics into shelf-stable drinks in aseptic cartons and spouted pouches.

Due to the complex and multi-phased process that typically spans several years from initial concept through to commercialization, these projects are in various stages of development.

1 Different types of products are categorized according to their nutritional profile based on the independent Health Star Rating System.
2 The SIG industry ecosystem includes partners such as MISTA, SIG customers, the SIG Incubator.
3 Global Food Safety Initiative (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).

Responsible culture

A **regenerative and just transition** delivers benefits fairly, inclusively, and equitably for our people, across the value chain and beyond, including mindset shifts and capability development.

Within our sustainability approach, we safeguard our contribution to a regenerative and just transition by:

- Respecting human rights by ensuring safe, fair, and respectful working conditions across our operations and supply chain.
- Supporting our workforce to remain resilient and adaptable as business needs evolve.
- Engaging with suppliers to drive systemic change and support regenerative practices across the value chain.
- Being a responsible and inclusive business partner in communities – either directly or indirectly connected to our operations and sustainability initiatives.

Responsible culture:

Our people

At SIG, we believe that lasting impact begins with our people.

A regenerative and just transition means creating safe, fair, and inclusive conditions for everyone – upholding human rights, fostering a respectful workplace, supporting health, safety, and wellbeing, developing and attracting talent, and ensuring strong governance and integrity in everything we do. These foundations are non-negotiable and guide how we operate across all regions and functions.

Our commitments

We are committed to **fair working conditions** and an inclusive, respectful environment where all our employees can thrive. This commitment is reflected in how we treat our employees, how we lead, and how we do business – every day, everywhere.

We protect human rights and fair working conditions, ensuring safe workplaces, fair pay, freedom of association, and zero tolerance for child labor, forced labor, or discrimination. Regular audits, risk assessments, and corrective actions help us uphold these standards across all our operations and suppliers.

Keeping people safe is non-negotiable. Through our "Take Care" safety culture, ISO 45001-certified systems and continuous training, we aim for zero harm. At the same time, we support physical, mental, social, and financial wellbeing – because health goes beyond safety.

We are building an inclusive and engaging culture where everyone belongs, can speak up, and is heard. We value varied perspectives and experiences, run employee groups, encourage open dialogue, and recognize contributions – because inclusion drives innovation, trust, and better decisions.

To secure our future, we focus on attracting and developing talent. That means fair hiring, transparent career paths, continuous learning, mentoring, leadership development, and strong internal mobility – so people don't just work at SIG; they grow with SIG.

All of this is grounded in strong governance and ethics. Our Code of Conduct sets clear expectations, and our Integrity & Compliance Hotline allows employees and external partners to report concerns safely and anonymously. We act transparently, with zero tolerance for misconduct.

These commitments guide how we support our people, strengthen trust, and ensure that our business creates more value for society and the planet than it takes. They are embedded across our strategies, policies, and day-to-day actions.

Human rights

Our approach: measures taken and responsibilities

Chief People & Culture Officer and Director Corporate Responsibility

Our measures on human rights support a regenerative and just transition by ensuring safe, fair, and respectful working conditions across operations (and supply chains), with audits, risk assessments, and action plans driving accountability.

Conduct SEDEX Members Ethical Trade Audits (SMETA) at all our production sites every two years

- We uphold the respect and protection of human rights in line with internationally recognized standards, the International Bill of Human Rights, the International Labour Organization (ILO) Core Labour Standards, the Ethical Trade Initiative Base Code, and the UN Global Compact.
- SIG recognizes the right to freedom of association and collective bargaining and ensures working conditions and terms of employment for employees who are not covered by collective bargaining agreements are in line with our standards and local requirements.
- We uphold human right consistently across all production sites, with strict standards reinforced through regular SEDEX SMETA audits (see **Appendix: Certifications** →).
- At our non-production sites, human rights risks are assessed through SEDEX Self-Assessment Questionnaires (SAQs) reviewed by internal experts, with corrective actions taken where needed (see **Appendix: Certifications** →).
- Through analyses and audits, such as SEDEX, we identified key areas and implemented targeted initiatives focusing on health, safety, wellbeing, and working hours within our operations.
- We ensure safe and reliable access to water, sanitation, and hygiene (WASH) services for all employees by:
  - guaranteeing on-site availability of drinking water, sanitation, and hygiene facilities, monitored daily for functionality and cleanliness; and
  - maintaining compliance with national water quality standards and reinforcing safety through regular checks, anonymous feedback channels, and independent SMETA audits.
- We provide a dedicated human rights knowledge base to build awareness of our commitments, our due diligence approach, and each employee's role in upholding them.
- Employees are trained on child and forced labor through the annual Code of Conduct program.
- Our Integrity & Compliance Hotline enables anonymous reporting by stakeholders on potential human rights issues in our own or suppliers operations (see **Governance and ethics** →).

Human rights are a core part of how we work with suppliers – see **Responsible culture: Our suppliers** → for more details.

Upholding labor standards across our sites

Most of our production sites (28 out of 30[1]) have completed SEDEX SMETA audits.

We rolled out human rights risk assessments at our non-production sites using the SEDEX SAQ, with 36 of 40 sites completing the assessment.

We launched a dedicated human rights knowledge base and communications campaign to raise awareness of our commitments, due diligence approach, and each employee's responsibility in upholding human rights.

Outlook

We will continue to strengthen our human rights agenda through regular risk analysis, SEDEX and EcoVadis assessments. Any gaps identified will be addressed with corrective actions, while supplier due diligence will be reinforced to raise standards across our value chain. Additionally, we plan to expand training programs to ensure employees and partners alike are well-equipped to uphold our commitments on human rights.

1 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.

Health and safety

Our approach: measures taken and responsibilities

Chief Supply Chain Officer, implemented by EHS Lead

At the heart of everything we do is a simple truth: people matter. Keeping our employees safe and healthy is not just a requirement; it's a reflection of who we are and what we stand for. When people feel protected, cared for, and empowered to make safe choices, they carry that mindset beyond the workplace – to their families, their communities, their everyday lives. That is why we believe in promoting a culture of safety and wellbeing that lasts 24 hours a day.

Achieve a 15% reduction in our Total Recordable Case Rate[1] (per 200,000 hours worked), by 2030 (from 2026)

- Risk management is legally required at all SIG production sites with each site completing Environmental, Health and Safety (EHS) compliance forms aligned with national laws, and undergoing SEDEX Members Ethical Trade Audits (SMETA) every two years (see **Appendix: Certifications** →).
- ISO 45001 certification for health and safety management is maintained at all operations, which includes Global Assembly, Global Research & Development, and Technical Service (see **Appendix: Certifications** →), covering the largest of SIG risks and all employees and contractors at those sites.
- All employees, contractors and visitors to any SIG site are required to adhere to policies and procedures set out by the management systems, and technical customer employees are instructed on the safe operation of our filling machines.
- Annual risk assessments are conducted at each site, with root cause analysis of incidents and near misses driving local corrective actions.
- EHS is a key pillar of the SIG Excellence System (SES)[2] maturity assessment, performed annually, which improves safety processes through global best practice sharing and validates ISO certification and compliance requirements.
- Workgroups are established to identify and implement technical protective measures on machinery, including folder sealers, extrusion lines, and finishing machines, enhancing operational safety.
- Health and safety steering committees meet regularly and include plant management, EHS managers, People & Culture teams, works councils, and medical staff, ensuring broad engagement.
- With active support from our team, plant and shift leaders to ensure local engagement, we address risks through our training and safety initiatives – covering our offices, remote work environments, and customer sites:
  - Comprehensive training for all employees on SIG's Life Saving Rules and role-specific risk management and "The Golden Principle": Stop work if conditions or behavior are unsafe.
  - "Keeping the conversation going on safety" to promote open dialogue and continuous awareness.
  - Safety observation programs at all plants, encouraging personal accountability and leadership by example.
  - Targeted education campaigns addressing specific safety concerns.
  - EHS Days to educate and share best practices on safety, health, and sustainability throughout SIG.

With over 9,700 employees across more than 100 countries, our responsibility is global – but deeply personal. A failure to ensure safety and health can have devastating consequences: injuries that change lives, or illnesses that silently take hold over time. That's why our commitment is unwavering. By focusing on prevention, care, and wellbeing, we not only protect the rights and dignity of every person in our organization – we also strengthen our shared future.

Because when people thrive, so does our company. Fewer accidents. Healthier teams. Stronger engagement. It's all connected. And it all starts with putting people first.

Fabio Grazioli
Chief Supply Chain Officer

1 Total recordable cases include lost-time, medical treatment, and restricted work cases.
2 The SIG Excellence System (SES) is a company specific structure of foundations and pillars highlighting the interaction of specific tasks, which supports analysis and methodical improvement of our systems.

Life-Saving Rules review

In 2025, we took a fresh look at our Life-Saving Rules to ensure they continue to protect our people in the most effective way possible. As part of this important update, we carefully reviewed the content of our former five Standard Operating Procedures (SOPs), refining what works and enhancing elsewhere where needed.

A key addition this year was to include new rules, supported by a focused education campaign, addressing "Moving and Rotating Objects" (MORO) – a critical risk area that deserves focused attention. Work on machinery is permitted only when it is safely shut down, with guards in place, personal safety measures observed and performed by trained personnel; any irregularities must be reported immediately.

Alongside the content update, we also introduced a refreshed visual design aligned with our new corporate branding – helping to increase visibility, clarity, and impact. Because safety isn't just about rules; it's about making sure they're understood, remembered, and lived every day.

Mobile and Rotating Objects (MORO) campaign

Following a concerning rise in incidents involving moving and rotating machinery parts across several plants in 2024, we were reminded that even the smallest oversight can have serious consequences. To address this, we launched the MORO campaign, aimed at strengthening awareness and reinforcing safe practices around our machines.

The campaign highlighted the critical risks linked to moving equipment – such as entrapment, cuts, impacts, and burns from friction or overheated parts – and that protecting our hands and preventing injuries is not only a priority but also a daily responsibility. Plant managers were actively engaged to lead these discussions within their sites, using the campaign as an opportunity to engage teams, raise awareness, and emphasize the importance of safe behavior when working with MORO risks.

By remaining vigilant, following established procedures, and supporting one another, we can continue to reduce risks and build a safer workplace for everyone.

Outlook

In 2025, we will continue to strengthen our global safety culture and drive operational excellence by building on key initiatives across all regions and functions.

A central focus will be the rollout of a standardized observation and feedback program across all sites, designed to promote proactive safety behavior, increase awareness, and foster continuous learning through consistent engagement.

To standardize our safety management systems, we will implement unified methodologies, including a global Occupational Health and Safety (OHS) risk assessment framework and an enhanced incident and near-miss reporting system. These tools will improve transparency, data quality, and risk mitigation.

Digitalization will continue to be a key enabler, helping streamline administrative processes through smart digital tools that allow teams to focus more on prevention, analysis, and continuous improvement.

We will deepen the integration of Field Service Engineers into our global safety framework, recognizing their critical role in driving safety performance in the field. A strong example of this was in America North, where collaboration with customers led to enhanced safety training, the introduction of shared tools such as the Lockout–Tagout–Testout (LOTOTO) kit for energy isolation and built of a culture of joint responsibility.

Together, these initiatives will move us closer to our vision of a strong and proactive safety culture – one that protects our people and enables sustainable operational excellence.

Employee wellbeing

Our approach: measures taken and responsibilities

Chief People & Culture Officer

Our wellbeing programs reinforce a just transition by addressing the whole person: physical, mental, social and financial.

Improve employee wellbeing by reaching an average score across wellbeing indicators that exceeds the industry benchmark[1]

Achieve and maintain a health rate of greater than 97% annually across the organization (from 2026)

- We ensure colleagues at larger sites can benefit directly from on-site care, providing access to medical professionals, health checks, and fitness programs, with information on offers and opening times via the SIGer app and other on-site communications.
- Our global ergonomics training and adapted workstations improve working conditions and help to mitigate musculoskeletal and other health risks.
- Clear guidelines have been implemented to support work-life balance for both production and office employees, while managers receive training to recognize and support colleagues facing mental health challenges.
- BeWell is an established SIG year-round program, embedding physical, mental, social, and financial wellbeing into daily life.
- We continuously create spaces for open dialogue through psychological safety training, coffee roulette, and assistance programs.

Psychological Safety

In 2025, SIG strengthened its focus on psychological safety as a foundation for trust, collaboration, and wellbeing. Through leadership learning, employee engagement, and wellbeing initiatives, the company helped teams create environments where people feel safe to share ideas, take risks, and learn from mistakes.

A new Psychological Safety learning series – including an e-learning module, workshops, and a month of upskill sessions – equipped leaders with practical tools to foster open, high-performing teams. At the same time, the BeWell program continued to translate wellbeing into action through stress, sleep, and nutrition workshops, mindfulness challenges, and employee-led activities.

This adds to our already high engagement, with scores above the industry norm[1], and highlights the continued actions taken toward building a culture of openness, respect, and shared growth across SIG.

Outlook

Wellbeing at SIG will increasingly focus on resilience and mental health. We will deepen awareness through campaigns, peer support networks, and access to assistance programs. Wellbeing will also be embedded more closely into everyday ways of working, linking flexibility and balance directly to sustainable performance. To ensure progress, we will strengthen measurement by tracking not only participation levels but also the impact of wellbeing activities on employee outcomes.

1 The Industry benchmark defined as norms for manufacturing companies participating in the Willis Towers Watson employee engagement survey.

Shaping an inclusive and engaging culture

Our approach: measures taken and responsibilities

Chief People & Culture Officer

Our engagement and workplace culture measures advance a just transition by building a supportive workplace where all voices are represented, employees can speak up safely, and recognition practices ensure fairness and belonging.

Achieve engagement score above industry benchmark[1]

- Our engagement survey provides colleagues with a structured way to voice feedback and influence decisions.
- We run recognition and fair pay programs including the Shine Awards, and development of a five-year roadmap toward fair pay.
- The monthly SipConnect initiative fosters inclusivity through a global pairing of colleagues for online coffee breaks.
- Through our storytelling platforms like SIGers on the Move, we highlight mobility, share experiences and personal growth.
- Our global reverse mentoring initiatives complement our global mentoring program, giving senior leaders fresh perspectives while helping colleagues build leadership skills and networks.
- Our recruitment practices utilize standardized interview questions and diverse interview panels where possible.
- We train recruiters and hiring managers on unconscious bias and cultural awareness.
- Campaigns ensure visibility and celebration of diverse communities throughout the year.
- Together we celebrate and raise awareness at a global and local level on international celebration days.

Employee Engagement and Recognition

In 2025, we strengthened recognition and fostered a sense of belonging across our global workforce. This progress is reflected in our strong employee survey participation rate of 84% and an engagement score of 86% favorable responses, with DEI, retention, and learning highlighted as top strengths.

We also advanced our pay and living wage analysis to cover 46% of our workforce, a significant increase from 28% in 2024.

Outlook

Looking ahead, we remain committed to building a culture where people feel valued, supported, and heard. In 2026, we will run our next global survey and strengthen transparency around action planning. We will also launch a global recognition program and expand fair-pay coverage, while embedding psychological safety into leadership routines and maintaining an inclusive calendar. Together, these actions will ensure colleagues continue to see SIG as an inclusive and engaging workplace during times of change.

1 The Industry benchmark defined as norms for manufacturing companies participating in the Willis Towers Watson employee engagement survey.

Attracting and developing talent

Our approach: measures taken and responsibilities

Chief People & Culture Officer

We are committed to fostering a workplace where people thrive and contribute meaningfully to a regenerative and just transition. Through merit-based recruitment and forward-looking talent development, we ensure fair access to opportunities, cultivate diverse perspectives, and equip our employees with future-fit skills and transparent career paths.

Achieve and maintain an average of at least 30 training hours per employee per year (from 2026)

Increase internal hire rate to 50%, by 2030 (from 2026)

- Our globally standardized recruitment process ensures that both internal and external candidates experience a consistent hiring journey, regardless of region or country.
- We have enhanced the capabilities of our recruitment system by introducing new features for employee referrals, interview scheduling, candidate application, and candidate review.
- The Talent Acquisition teams receive upskilling sessions to help focus on identifying the most effective talent channels, refining sourcing strategies, reaching qualified candidates, and mitigating bias in recruitment.
- By providing diverse training and learning options to all employees, we support continuous development:
  - Practical upskilling sessions aligned with our competency framework, such as communication and storytelling skills focused on presentation and narrative-building.
  - On-demand learning through platforms Bookboon and Speexx.
  - Global sales training sessions to strengthen commercial capabilities across markets.
  - Over 50 e-learning modules on the SIG Academy, covering key business pillars.
- We foster professional growth through coaching and mentoring opportunities for all employees:
  - Regular performance and career development reviews delivered.
  - Talent coffee breaks with the Group Executive Board and mentoring with senior leadership.
  - The Global Mentoring Program, which pairs cross functional professionals and includes reverse mentoring.
  - Coaching opportunities delivered via Bettercoach and independent providers.
- Our targeted leadership development programs help build strategic and change leadership capabilities:
  - New Leaders Program combining emerging leader coaching and real-world challenges.
  - Leadership Accelerator helping middle managers with strategy execution and fostering high-performing teams.
  - Transformational Leadership Program building capacity to lead change and drive growth.
- We enable internal communication and knowledge sharing through monthly Leadership & Wellbeing podcasts, featuring leader insights, and the learning and development news channel, sharing curated learning opportunities.

Investing in people

Some of the key highlights in 2025 reflect SIG's continued investment in structured career development, leadership engagement and development, and employee upskilling:

- We completed the company-wide rollout of our Career Path Framework, mapping 100% of senior roles.
- The launch of our new mentoring program began with the pairing of Group Executive Board members with high-potential talents.
- Upskill sessions became one of SIG's most recognized initiatives, engaging over 3,300 participants across 49 sessions.
- We ran a pilot of our Leadership Accelerator with 14 participants to bridge strategy and execution.

Outlook

We will continue to evolve our approach to attracting talent by automating recruitment processes to improve speed and candidate experience, while refining sourcing strategies to reach more diverse talent pools and enhance internal mobility. At the same time, we will strengthen our employer branding by showcasing life at SIG and the opportunities for career growth available to colleagues across the organization.

In 2026, we will roll out the Career Path Framework to all generic roles, ensuring clarity and consistency in career development across SIG. Building on this, we will implement a new Talent Strategy with the goal of tripling the leadership pipeline strength by 2028. AI-enabled tools will play a central role in succession planning and career mobility, while continued investment in leadership programs, coaching, and experiential learning will ensure our people have the skills to thrive in a changing business environment.

Governance and ethics

Our approach: measures taken and responsibilities

Senior Vice President Legal & Compliance

We act with professionalism and integrity in all our business dealings, guided by the ethical principles set out in the SIG Code of Conduct. These principles include ethical and compliant behavior including promoting fair and respectful treatment and ensuring responsible, transparent engagement with all stakeholders.

Maintain mandatory annual Code of Conduct training for all employees

- The SIG Code of Conduct, approved by our Board of Directors, complemented by policies and guidelines on specific topics and available in 19 languages, sets out our ethical principles in regard to:
  - ethical and compliant behavior, including anti-bribery and anti-corruption;
  - fair, respectful, and courteous treatment of fellow employees and others with whom we interact, including equal employment opportunity, anti-harassment and anti-discrimination;
  - fair and appropriate consideration of the interests of all stakeholders as well as of the environment, including avoidance of conflicts of interest and human rights compliance; and
  - professionalism and good business practice, including anti-trust compliance and privacy and data protection.
- Our zero-tolerance approach to bribery and corruption in any form is stipulated in the SIG Code of Conduct, detailed in our Anti-bribery and Anti-corruption Policy, and reinforced through training.
- We maintain an Integrity and Compliance Hotline whereby;
  - employees and all external stakeholders can report anonymously (where permitted by local legislations) any concerns related to bribery, corruption, unethical conduct, human rights violations or the environment in our own operations or our business partners' activities;
  - all reports are investigated and appropriate action taken, including, but not limited to, disciplinary measures;
  - the effectiveness of the grievance mechanism is regularly assessed, including by statistical analysis of the reports and other controls; and
  - reports containing critical concerns are communicated to the Board of Directors, at its quarterly meetings or on an ad-hoc basis, if required.
- All our production plans undergo a SEDEX SMETA audit every two years which includes business ethics (see **Appendix: Certifications** →).
- We safeguard personal data and educate our employees on IT security to combat the increasing threat of global cyberattacks;
  - The international ISO 27001 standard on information security management is maintained in China, Germany and Romania covering the provision of Information Communication Technology Infrastructure, related applications, data centers and production operations.
  - To improve our security awareness culture, we require all employees to participate in data protection and cybersecurity training, and provide continuous education through a survey, case examples, personal tips, sharing experiences, "dos and don'ts" and phishing simulations.
- We train our people and raise awareness on governance topics:
  - We require all employees to complete mandatory training on the SIG Code of Conduct every year.
  - We provide additional in-depth training, including on anti-bribery, anti-corruption, anti-trust and data privacy, for employees in high-risk roles such as Sales, Procurement, Finance and People & Culture.
- We encourage people to speak up without fear of retaliation if they have any questions or concerns, including those related to bribery and corruption, via their line managers, our People & Culture teams, global and regional Legal & Compliance Officers or via our Integrity and Compliance Hotline.
- We engage responsibly and transparently with all relevant and affected stakeholders in developing, managing and communicating governance topics and activities, including by developing channels (such as our Integrity and Compliance Hotline) to enable them to voice their complaints and grievances.
- We engage with a wide range of stakeholders, which includes discussions on our approach to governance (see **Introduction: Stakeholder engagement** →).

Investigating and acting on reports received

Reports received via our Integrity and Compliance Hotline and other channels in 2025 mainly related to workplace and employee matters, of which none were considered critical. We investigated all reports received and took disciplinary action, including reprimands and dismissals, where appropriate.

We have not identified cases of significant non-compliance with applicable laws and regulations during the reporting period and there were no cases in which monetary fines were incurred[1]. During the reporting period there were no confirmed incidents where contracts with business partners were terminated or not renewed due to violations related to corruption, nor were there any confirmed public legal cases regarding corruption brought against the organization or our employees.

If reports containing critical concerns are received, they are communicated to the Board of Directors, the Group's highest governance body, at its quarterly meetings or on an ad-hoc basis, if required. During the reporting period there were no concerns considered critical.

1 We define significant instances by reference to a value exceeding €30 million, in line with the materiality threshold applied in connection with our consolidated financial statements 2025.

Outlook

Governance and ethics remain the foundation of how we operate. We will continue to strengthen compliance monitoring globally and enhance transparency through regular reporting to the Board of Directors. By embedding compliant and ethical behavior into every level of our organization, we protect trust with our employees, customers and partners alike.

Our approach: assessing effectiveness

In addition to the performance assessment of Our people targets and **Key performance indicators** →, we assess the effectiveness of our policies and actions through the below reporting and monitoring by responsible parties, as well as SEDEX SMETA audits detailed in the **Appendix: Certifications** →:

Category	Reporting	Department	Responsible	Regularity
Human rights	Human Rights Risk Assessments	• Global Environment, Health & Safety • Global People & Culture	Chief People & Culture Officer	Annually
Health and safety	Health and Safety KPIs	• Global Supply Chain	Global Executive Board	Monthly
	Incident Reports	• Manufacturing plants	Global Environment, Health & Safety Lead	As occurring
	Risk Assessments			Annual
Shaping an inclusive and engaging culture	Engagement and Diversity Data	• Group Culture & Engagement	Global Executive Board, Chief People & Culture Officer	Quarterly
Attracting and developing talent	Succession Health KPI	• Global Talent Development	Chief People & Culture Officer	Quarterly
	Internal Fill Rate for CKPs			
	Individual Development Plans (IDPs)			
	Other Talent KPIs			
Governance and ethics	Compliance Matter Updates and Statistics	• Group Legal & Compliance	Audit and Risk Committee (a committee of the Board of Directors)	Quarterly or ad hoc (as appropriate)
	Internal Audit Report	• Internal Audit		Five times annually
	Internal Audits	• All sites	Internal Audit	Regular schedule

Our targets and performance

2020 to 2025 targets and performance

Target	Material topics	Progress tracker	2025 performance	Next steps
Human rights				
Maintain SEDEX Members Ethical Trade Audit (SMETA) at all production sites	• Health, safety and wellbeing • Diversity, equity and inclusion • Business conduct	More work to do	We conducted an assessment of potential human rights risks and impacts through SEDEX SMETA audits at 28 out of 30[1] of our production sites. Our new production site in Ahmedabad, India, commenced operations in 2025, and its audit was conducted in January 2026.	Retained in our **Human rights** → commitment.
Conduct assessments of potential human rights risks and impacts in 50% of our own plants every two years		Completed		Retained as part of our **Human rights** → commitment to conduct SEDEX SMETA audits at all production entities every two years. We additionally complete SEDEX Self-Assessment Questionnaires at non-production sites.
Advance our human rights risk identification and assessment processes in our own operations and supply chain to define salient human rights issues		Completed	We completed two-yearly SEDEX SMETA audits of our production plants and have conducted further human rights risk assessments using SEDEX. In our supply chain, we updated our assessment methodology using EcoVadis.	Our human rights risk assessment process is embedded within our Human Rights, Labour and Community Engagement Policy as well as in our Responsible Sourcing Policy and is assessed through SEDEX SMETA audits, EcoVadis methodology and self-assessment questionnaires.
Health and safety				
Zero recordable cases[2]	• Health, safety and wellbeing	Not achieved	While we have made progress in recent years – improving the overall recordable case rate to 0.63 in 2024 – our 2025 performance of 79 total recordable cases and overall recordable case rate of 0.89 reflects the ongoing challenge of a significantly expanded global footprint and multiple production technologies, following the integration of our bag-in-box, spouted pouch and chilled carton packaging businesses.	Our ambition to prevent all health and safety incidents and work-related illnesses is retained in our Environment, Health and Safety (EHS) Policy while our ongoing commitment to health and safety is operationally focused (see **Health and safety** →).
Employee wellbeing				
Define a holistic strategy and roadmap to foster wellbeing at SIG	• Health, safety and wellbeing	Completed	We completed the rollout of a holistic wellbeing program, delivering global awareness activities, guides, training (e.g., psychological safety), and a podcast to strengthen leadership and wellbeing while equipping employees and managers with practical support skills.	Following our roadmap definition, we are now benchmarking our wellbeing to track our performance in a more quantifiable manner (see **Employee wellbeing** →).

1 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.
2 Recordable cases include lost-time, medical treatment, and restricted work cases.

Target	Material topics	Progress tracker	2025 performance	Next steps
Shaping an inclusive and engaging culture				
Increase percentage of women in leadership positions to 30%		Partially achieved	After a strong upward trend from 17% to 25% women in leadership since the baseline year, the share remained stable in 2024 and 2025. This plateau reflects the impact of structural changes within the leadership group and the gender mix of hires and exits.	We remain committed to advancing initiatives that support all employees, and we will continue to track and transparently report on the representation of women in management roles.
Maintain survey score linked to inclusive environment above industry benchmark[1]	• Diversity, equity and inclusion	Completed	Our inclusivity scored 86%, up one point from 2023 and nine points above the industry benchmark, reflecting strong results in dignity and respect, a harassment-free workplace, and equal opportunities.	Our Code of Conduct commitment reinforces our inclusive environment annually (see **Shaping an inclusive and engaging culture** →).
Achieve engagement level above industry benchmark[1]		On track	We continued to improve our engagement level by achieving a score of 86%, one point above our 2023 result and two points above the industry benchmark.	Retained in our **Shaping an inclusive and engaging culture** → commitment.
Increase percentage of employees who feel SIG has responded to their feedback based on the last survey		Completed	64% of employees feel that we responded to their feedback, an increase of 2 points compared to 2023.	We continue to listen to our people and respond to their concerns, and consider this an important aspect in our continued commitment to improve employee wellbeing (see **Employee wellbeing** →).
Increase percentage of employees who feel SIG makes adequate use of recognition and reward other than money		Completed	With a score of 65%, and an increase by 2 points on 2023, employees continue to see an improvement in our non-monetary recognition programs.	We continue to recognize our employee achievements, and consider this an important aspect in our continued commitment to improve employee wellbeing (see **Employee wellbeing** →).
Attracting and developing talent				
Sustain our training and development investment above industry benchmark	• Employee satisfaction, development and working environment	Completed	We continued to invest in training and development, achieving an average of 25.7 hours of training per employee, 1.7 hours above the industry benchmark.	Updated in **Employee wellbeing** → with a more quantitative commitment.
Governance and ethics				
Mandatory annual Code of Conduct[2] training for all employees	• Health, safety and wellbeing • Diversity, equity and inclusion • Business conduct	On track	Approximately 99% of our employees completed an annual certification on the SIG Code of Conduct and approximately 99% completed additional in-person or virtual training on the SIG Code of Conduct.	Retained in our **Governance and ethics** → commitment.

See **Appendix: Key performance indicators** → for related key performance indicators.

1 Industry benchmark defined as norms for manufacturing companies participating in the Willis Towers Watson employee engagement survey.
2 The topics addressed in the SIG Code of Conduct extend beyond the related material topics listed above.

2026 to 2030 targets

Target	Material topics	2025 performance
Human rights		
Conduct SEDEX Members Ethical Trade Audits (SMETA) at all our production sites every two years	• Health, safety and wellbeing • Diversity, equity and inclusion • Business conduct	We conducted an assessment of potential human rights risks and impacts through SEDEX SMETA audits at 28 out of 30[1] of our production sites. Our new production site in Ahmedabad, India, commenced operations in 2025, and its audit was conducted in January 2026.
Health and safety		
Achieve a 15% reduction in our Total Recordable Case[2] Rate (per 200,000 hours worked), by 2030	• Health, safety and wellbeing	Reporting from 2026
Achieve and maintain a health rate of greater than 97% annually across the organization		Reporting from 2026
Employee wellbeing		
Improve employee wellbeing by reaching an average score across wellbeing indicators that exceeds the industry benchmark[3]	• Health, safety and wellbeing	Employee wellbeing was measured through the employee survey recording a score of 82%, four points above the industry benchmark, providing clear visibility of progress toward a sustainable and healthy work environment across the organization.
Shaping an inclusive and engaging culture		
Achieve engagement score above industry benchmark[3]		We continued to improve our engagement level by achieving a score of 86%, one point above our 2023 result and two points above the industry benchmark.
Attracting and developing talent		
Achieve and maintain an average of at least 30 training hours per employee per year	• Employee satisfaction, development and working environment	Our achievment of an average of 25.7 hours of training per employee in 2025 reflects a 5-hour increase per employee compared to 2024, already indicating strong progress toward our target of 30 hours of training per employee.
Increase internal hire rate to 50%, by 2030		Reporting from 2026
Governance and ethics		
Maintain mandatory annual Code of Conduct[4] training for all employees	• Health, safety and wellbeing • Diversity, equity and inclusion • Business conduct	Approximately 99% of our employees completed an annual certification on the SIG Code of Conduct and approximately 99% completed additional in-person or virtual training on the SIG Code of Conduct.

See **Appendix: Key performance indicators** → for related key performance indicators.

1 Excludes our production plant in Voronezh, Russia, due to limitations in respect of data access.
2 Total recordable cases include lost-time, medical treatment, and restricted work cases.
3 Industry benchmark defined as norms for manufacturing companies participating in the Willis Towers Watson employee engagement survey.
4 The topics addressed in the SIG Code of Conduct extend beyond the related material topics listed above.

Responsible culture:

Our suppliers

Our suppliers play a vital role in the success of our ambition for a regenerative and just transition.

We expect our suppliers to uphold high standards in ethics, labor practices, health and safety and environmental stewardship – reflecting the expectations of our customers and investors.

Sourcing raw materials sustainably is essential to ensuring a reliable supply for our customers today and in the future, and directly supports our Nature+, Resource+ and Climate+ commitments. By prioritizing materials certified to the highest responsible sourcing standards, we strengthen the environmental credentials of our packaging and advance our sustainability goals.

~11,500
suppliers around the world[1]

€2.2 bn
annual spend

of which →

~50%
on raw materials

1 Excluding suppliers with spend less than €100.

Our commitments

We are committed to engaging with suppliers to **drive systematic change and support regenerative practices**, including the promotion of human rights.

Our approach

Measures taken and responsibilities

Chief Supply Chain Officer

We have taken concrete steps to embed ethical, environmental, and human rights considerations across our supply chain. Through robust due diligence, supplier engagement and internal training, we are building a more transparent and resilient sourcing model that supports regenerative practices and respects human rights.

100% of our significant suppliers[1] to have signed our Supplier Code of Conduct or have an equivalent code for respecting human rights in place, by 2030

Ensure 50% of our significant suppliers[1] will have participated in Human Rights training, by 2030 (from 2026)

Provide regular training (at least every two years) on ethical supplier standards and sustainable sourcing to all employees who interact frequently with suppliers, by 2030

- We ensure sourcing of A-materials[2] from certified and responsible sources, in line with our **Responsible sourcing** commitment in **Nature+** →.
- Our Supplier Code of Conduct sets out our expectations on topics such as human and labor rights, health and safety, corruption and bribery and environmental protection. Suppliers are expected to communicate and apply the principles throughout their supply chain, supporting compliance with human rights due diligence regulations.
- A risk assessment is conducted for all suppliers using the EcoVadis IQ platform to screen against social, environmental and governance criteria which considers the business relevance of the supplier and available supplier data as well as country and industry risk data.

1 See **How we define our significant suppliers** → below.
2 See **How we define our A-materials** → below.

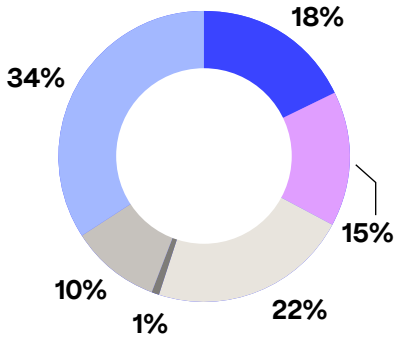
- Our 246 significant suppliers undergo additional due diligence on responsible sourcing requiring formal acceptance of our Supplier Code of Conduct at a minimum, and monitoring compliance through risk performance assessments.
- We encourage suppliers to undergo third-party assessments, such as SEDEX Members Ethical Trade Audits or EcoVadis. Criteria for our audits of high-risk suppliers include human and labor rights.
- We require equipment suppliers providing parts for our filling machines to comply with all applicable laws and regulations related to conflict minerals from conflict-affected or high-risk areas.
- We ask all equipment suppliers to complete a survey on critical and sustainable raw materials and all relevant suppliers to our conflict minerals due diligence process to complete a Conflict Minerals Reporting Template (CMRT).
- Statements made on conflict-free sourcing in supplier surveys and CMRTs by equipment suppliers are validated against EcoVadis industry definitions of potential conflict minerals, and where incomplete, are remediated with the supplier through corrective actions.
- Our sourcing category leads provide training to, and conduct internal audits of, the Accounts Payable department to ensure traceability and accuracy of certification claims on supplier invoicing.
- We maintain an Integrity and Compliance Hotline which extends beyond our own operations to our suppliers' business activities. For further details see **Responsible culture: Our people →**.
- Our responsible sourcing directives, and accompanying training, provide procurement teams with detailed guidance on how to implement our responsible sourcing approach.
- Senior management is provided with additional training on responsible procurement from the EcoVadis Academy.
- A-materials are the key raw materials used in our packaging, and we prioritize sourcing them from sustainable sources. To mitigate human rights and ESG (environmental, social, and governance) risks, we separately identify significant suppliers – this may include A-material suppliers – based on their potential impact and relevance.

How we define our significant suppliers

In 2025, we have updated our approach on how we identify significant suppliers for our packaging, focusing our efforts on higher risk suppliers where we can drive a bigger change to supplier responsibility.

Significant suppliers are those identified through EcoVadis IQ Plus as having elevated human rights and environmental, social and governance risks, taking into account factors such as overall risk level, regulatory relevance, their business relevance to SIG (e.g. supply chain due diligence), and priority for action on issues such as modern slavery.

Rating significant suppliers on responsible sourcing standards



- **Advanced**
  Demonstrated strong performance through SEDEX audit findings, EcoVadis Silver/Gold/Platinum, or equivalent evidence (status valid for up to two years)
- **Compliant**
  Demonstrated compliance through SEDEX audit, EcoVadis Bronze, or equivalent evidence (status valid for two years)
- **Accepted**
  Signed up to the SIG Supplier Code of Conduct (or equivalent code) and achieved minimum standard in our assessment. Depending on the type of supplier, some are expected to improve their performance and submit plans to achieve certification to recognized standards or third-party assessments (status valid for two years)
- **Escalated**
  Failed to sign up to our Supplier Code of Conduct (or equivalent code), or provide evidence of third-party assessments (status valid for one year)
- **Re-assessment running**
  Currently undergoing re-assessment
- **Under review**
  Currently undergoing initial assessment

How we define our A-materials

A-materials are the raw materials that go directly into our packs.

Aseptic cartons
paperboard, polymers, films, aluminum foil, ink and solvents

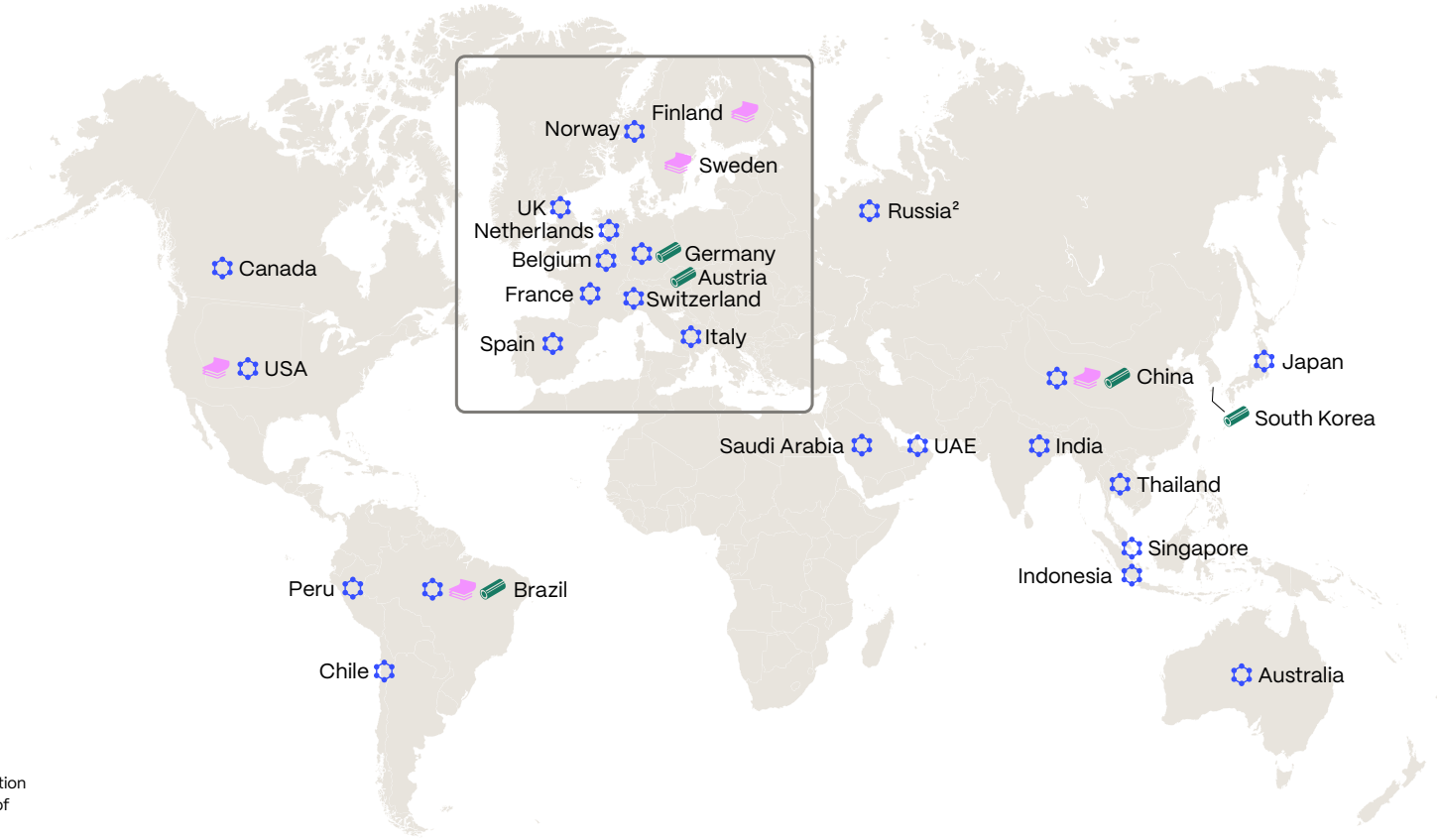
Chilled cartons
paperboard, polymers, ink and solvents

Bag-in-box and spouted pouches
polymers and films

SIG does not manufacture or sell the cardboard box of our bag-in-box solutions.

Where our A-materials come from

We source the main[1] A-materials for our packs from around 150 suppliers – ranging from local paper mills that source wood from their own forests to major multinational mining and chemical companies.



Polymers (including films)
Paperboard
Aluminum foil

1 Excludes inks and solvents which we source in negligible volumes compared to our other A-materials.
2 This relates to one local polymer supplier that only provides polymers to our production plant in Voronezh, Russia. The supplied volume corresponds to approximately 0.1% of the global polymers volume purchased by SIG.

Assessing effectiveness

In addition to the performance assessment of our Resource+ targets and **Key performance indicators** → we assess the effectiveness of our policies and actions through the below reporting and monitoring by responsible parties:

Reporting	Department	Responsible	Regularity
Significant supplier responsible sourcing status	• Global Sourcing and Procurement	VP Global Sourcing and Procurement	Quarterly

Our targets and performance

2020 to 2025 targets and performance

Target	Material topics	Progress tracker	2025 performance	Next steps
Ensure 100% of significant suppliers[1] accept our Supplier Code of Conduct or have an equivalent code in place	• Responsible suppliers • Human rights	More work to do	65% of our significant suppliers[1] accepted our Supplier Code of Conduct or have an equivalent code in place. The 2025 performance is provided based on our updated definition of **Significant suppliers** →. The comparative percentage for 2024 is 44% (vs 80% under our previous definition).	Retained in our **Responsible culture: Our suppliers** → commitment.
Audit 50% of high-risk significant suppliers each year		Partially achieved	Under our previous definition of significant suppliers, we identified three suppliers (representing less than 1%) as high-risk[2] through self-assessments in 2024. One supplier has accepted our Supplier Code of Conduct in the meantime and an audit for another supplier is planned for early 2026. We are continuing discussions with the third supplier to obtain sufficient information and decide on next steps.	Our updated definition of significant suppliers[1], coupled with the related code of conduct target, will allow us to better incorporate all potential risks.
Provide regular training (at least every two years) on ethical supplier standards and sustainable sourcing to all employees who interact frequently with suppliers	• Responsible suppliers	On track	We provided training for all global, regional, and local procurement teams in 2025.	Retained in our **Responsible culture: Our suppliers** → commitment.

See **Appendix: Key performance indicators** → for related key performance indicators.

1 Our significant supplier definition has been updated in 2025 to focusing our efforts on higher risk suppliers. See **How we define our significant suppliers** → above.
2 Identified as "escalated" in our updated definition of significant suppliers.

2026 to 2030 targets

Target	Material topics	2025 performance
Drive systematic change and support regenerative practices		
100% of our significant suppliers[1] to have signed our Supplier Code of Conduct or have an equivalent code for respecting human rights in place, by 2030	• Responsible suppliers • Human rights	65% of our significant suppliers1 accepted our Supplier Code of Conduct or have an equivalent code in place.
Ensure 50% of our significant suppliers[1] will have participated in Human Rights training, by 2030	• Responsible suppliers • Human rights	Reporting from 2026
Provide regular training (at least every two years) on ethical supplier standards and sustainable sourcing to all employees who interact frequently with suppliers, by 2030	• Responsible suppliers	We provided training for all global, regional, and local procurement teams in 2025.

See **Appendix: Key performance indicators** → for related key performance indicators.

Outlook

Fostering responsible suppliers is an ongoing journey that requires continuous improvement and collaboration, in line with evolving global expectations for supply chain transparency and accountability.

We believe our updated targets and significant supplier definition will help us to support suppliers with the greatest potential for change to adopt regenerative practices and uphold the highest standards. Internally, we are expanding the continuous training of our staff and the application of our Responsible Supplier and Sustainable Raw Material Directives to bag-in-box and spouted pouch filling machine suppliers, empowering our employees to become drivers of change.

1 See **How we define our significant suppliers** → above.

Responsible culture:

Communities

Being a responsible and inclusive partner in communities means supporting the people around our operations, vulnerable and local communities in need, and those connected to our value chain.

It also includes the individuals who benefit from our collection and recycling initiatives, as well as everyone positively impacted by our sustainability initiatives.

By being a responsible and inclusive partner, we not only create meaningful impact, but also strengthen our business, unlock new opportunities, and build trust as an employer and partner of choice – leaving the world better for future generations.

Our commitment

We are committed to **engaging and supporting our communities** to deliver positive impact for people and the planet.

Our approach

Measures taken and responsibilities

Director Group Corporate Responsibility

Our measures encompass direct actions tailored to communities in need and to communities where we operate, and further measures incorporated into other areas of our regenerative packaging ambition.

SIG Foundation

SIG channels support through the SIG Foundation (over €2.3m since 2018), whose purpose is to identify, drive and promote activities and projects that strengthen civil society and create positive impacts for the environment.

- The "Cartons for Good" initiative, led by the SIG Foundation, is an innovative partnership model with SIG customers that helps to improve nutrition and hydration for people in need. Surplus food crops that would otherwise be lost are processed and packed. SIG further fosters partnerships with key industry stakeholders, such as recyclers to create a closed loop of sustainable impact to local communities.
- The "Recycle for Good" initiative, led by the SIG Foundation, seeks to change behavior by encouraging people to drop off their recyclable waste at collection points or arrange for home pickup, promoting the circular economy while also providing social support for low-income people by offering rewards in exchange. Recycle for Good aligns with the Resource+ commitment to foster sustainable practices.

Cartons for Good

The SIG Foundation has expanded its flagship initiative, "Cartons for Good," to Thailand in 2025, building on the success of its pilot project in Bangladesh. In collaboration with our customer Ampol Food, a leading food and beverage innovator in Thailand, the project uses SIG's filling technology to process surplus mangoes into nutritious pudding for elderly people in need.

The project aims to process around 15 tons of surplus fruit per year – packaged in 288,000 SIG carton packs. Through the extensive network of Village Health Volunteers (VHVs), the project will reach 1,000 households every day, providing elderly people with essential nutrients. After use, the empty carton packs will be collected and recycled by Eco-Friendly Thailand, a key partner specializing in beverage carton recycling, to ensure a circular approach to packaging. The raw cardboard used for the packs is donated by Stora Enso.

Future + Ambassadors

The Future+ Ambassadors Network empowers SIG employees to lead community initiatives that address local needs and environmental priorities, supported by dedicated volunteers. Over time, the focus has evolved from one-off global campaigns to locally driven, long-term programs that build lasting partnerships and create meaningful impact in the communities where we operate. We foster volunteering of our employees by providing incentives for engagement.

In 2025, SIG and our employees reinforced our commitment to responsible culture and community engagement through many initiatives.

#volunteerforbetter
Volunteering is at the heart of SIG's culture, with employees worldwide contributing to education, healthcare, environmental conservation, and community support. From Bangkok to São Paulo, SIGers shared many inspiring stories under the #volunteerforbetter initiative. Through our 'Volunteering for Better' initiative, SIG also empower employees to lead community-focused projects that create tangible social impact.

South Africa
Multiple social and environmental initiatives occurred in South Africa:

- Employees joined the Food Forward SA Nelson Mandela 67 Minutes campaign to pack and distribute food parcels to vulnerable communities.
- Together with Faircape and Fibre Circle, we launched the Zithande Mzansi Schools Outreach Program, bringing recycling infrastructure and environmental education to 21 primary schools.
- SIGs supported Recycle First through the provision of a baling machine to help improve carton collection and create fair employment opportunities for waste collectors.

Egypt
A significant milestone was reached in Egypt with the successful pulping of 205 tons of SIG beverage cartons at the Carta Misr paper mill – the highest amount recycled in the country so far. Enabled by Plastic Bank's collection efforts, this trial will be followed by further testing to demonstrate the benefits of virgin fiber in paper manufacturing. Additionally, 630 kg of PolyAl waste was repurposed into durable interlock tiles by TileGreen, showcasing the potential of circular innovation to reduce emissions and landfill waste.

United Arab Emirates (UAE)
The SIG Dubai office launched a recycling Initiative featuring dedicated bins for used beverage cartons across the site. In partnership with REE, the UAE's first household carton collection service was introduced through the REE app, allowing residents to recycle directly from home. Supported by Recycling Ambassadors, the initiative is being promoted as a simple and impactful way for individuals to contribute to a more sustainable future.

Further measures

Communities are an integral part of the planning and outcomes of our other regenerative packaging commitments and actions:

- All aspects of the **Nature+** → strategy also improve lives and livelihoods of communities, through actions such as restoring and protecting natural habitats and certified sourcing.
- Collection and recycling targets in **Resource+** → incorporate community programs and deliver positive outcomes for people and the planet.
- We continue to positively influence our waste and recycling partners by extending our streamlined human rights due diligence approach.
- Our **Food+** → ambition to enable access to safe, sustainable and affordable nutrition supports communities as a whole and directly through the SIG Incubator and MISTA programs.
- Our Supplier Responsible Sourcing Directives helps to protect communities across our supply chain.

SIG's partnership with WWF goes beyond protecting, improved management and forest landscape restoration – it helps safeguard the lives and livelihoods of communities who depend on them. To understand more about the partnership please see **Nature+: Support thriving forests** →.

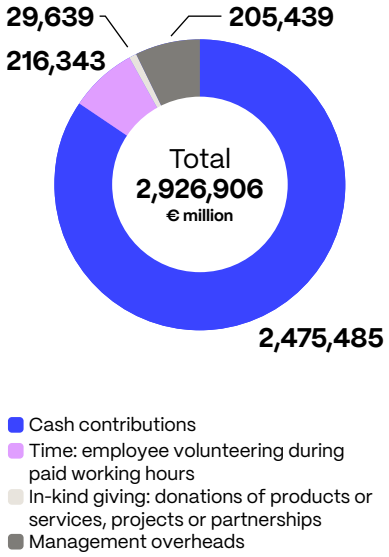
- In Mexico, improved forest landscape management and restoration aim to connect key jaguar habitats and preserve biodiversity, supporting ecotourism and cultural values for local communities. Securing income for communities is essential to ensuring wildlife can thrive.
- In Malaysia, the improved management of Ulu Muda Forest supports the livelihoods of over 4,900 villagers by ensuring drinking water security, economic opportunities and water supply for one of the country's most important rice production areas downstream. The project also empowers communities to be actors in the conservation of Ulu Muda.
- In Thailand, engaging local communities in community forestry, agroforestry, forest restoration and protected area management provides new livelihood opportunities and secures vital resources, while preserving biodiversity.

Assessing effectiveness

Overall, community engagement programs run by employees achieved a total impact score of 17,946 during 2025.

We contributed €225 thousand in grants in 2025 to support the work of the SIG Foundation, including its flagship Cartons for Good initiative and Recycle for Good initiative.

SIG's community contributions in 2025



Our targets and performance

2020 to 2025 targets and performance

Target	Material topics	Progress tracker	2025 performance	Next steps
Increase the impact[1] of community engagement programs by 50% (from 2020)		Partially achieved	The target of increasing impact by 50% from the 2020 baseline was exceeded in 2024. In 2025, impact levels remained above the 2020 baseline, reflecting a shift from expansion to strengthening existing programs following the successful completion of the target.	We will continue to engage with local communities, including through our SIG Foundation and the Cartons for Good program, and our employee-led Volunteer for Better initiatives.
Create scalable models for the SIG Foundation's Cartons for Good initiative		Completed	In 2025, Cartons for Good transformed 10.7 tons of surplus fruits and vegetables into more than 50,000 nutritious meal packs for underprivileged children, adults with oral health challenges, and people in need. The initiative continues to scale: following successful projects in Bangladesh and Thailand, implementation in Egypt is underway, with additional projects currently in the exploration phase.	The Cartons for Good program continues in our **Food+: Help transform the food system** → commitment with other similar programs, where we can remain flexible to focus on the programs that deliver the best outcomes to help transform the food system.
Scale up and expand our community recycling model by 2025		Completed	Our "Recycle for Good" project in Indonesia was expanded to 200 collection points where end consumers, encouraged by an incentive program, can drop off their used packaging throughout Jakarta. Another project in Southeast Asia is in the preparatory phase for 2026.	The community recycling model will continue to be assessed for scalability in line with our **Resource+: Recycle at scale** → commitment.

While we have not set 2030 targets for Communities as it is not a material topic (see **Introduction: Our material topics** →), we will continue creating positive impact through our community initiatives outlined in this section and through our WWF partnership (see **Nature+: Support thriving forests** →).

1 Impact score is derived through a survey assessment of our employee-led community engagement projects, by the employees and communities involved in them, based on who benefits from each project, the type of impact it has and its potential to contribute to the United Nations Sustainable Development Goals.

Outlook

Taking Cartons for Good to the next level

The Cartons for Good initiative has defined the next way forward with a roadmap of transition from the pilot project to Cartons for Good 2.0. The initiative is focusing on partnering with SIG customers to achieve its goals, with SIG technology already installed at customer sites to be used to pack nutritional products. The first project is already underway in Thailand, with the next scheduled to launch in Egypt, and additional projects currently in the exploration phase.

Volunteering

Looking ahead, we will focus on 'volunteering for better' as the cornerstone of our community engagement. By placing greater emphasis on this program, we will continue to create opportunities that are inclusive, impactful, and sustainable – ensuring that every hour volunteered drives meaningful change.

Independent practitioner's limited assurance report

on selected aspects in the Sustainability Section in the annual report 2025 to the Board of Directors of SIG Group AG, Neuhausen am Rheinfall

We have been engaged by the Board of Directors to perform assurance procedures to provide limited assurance on the preparation of selected Key Performance Indicators 2025 (Annex A) as well as on the preparation of the non-financial disclosures as required by Art. 964b Swiss Code of Obligations (CO) applying Art. 964b para. 3 CO (as included in Appendix "Swiss non-financial matter report" on pages 134 to 135), and article 3 of the Ordinance for climate-related disclosures (the Appendix "TCFD report" on pages 136 to 143) (together referred to as the "Subject Matter") as disclosed in the Sustainability Section (pages 36 to 176) of SIG Group AG annual report for the period ended December 31, 2025. All Subject Matters are identifiable by the symbol ✓.

The Sustainability Section (including the GHG emissions) was prepared by the Board of Directors of SIG Group AG (the "Company") based on the following criteria as explained in the "Appendix–Reporting regulations and frameworks" which explains the application of Swiss Code Obligation Regulation, among others, in the Sustainability Section (the "Reporting Criteria"):

- Global Reporting Initiative (GRI) Version 2021
- the Greenhouse Gas Protocol Initiative Corporate Standards (Revised Edition)
- requirements of Article 964b CO applying Article 964b, para. 3 CO
- requirements of Article 3 of the Ordinance for climate-related disclosures
- description in the related footnotes for the internally developed KPIs identified as "own disclosure" in the GRI content index on pages 147 to 161

Inherent limitations

The accuracy and completeness of the Sustainability Section (including the GHG emissions) are subject to inherent limitations given their nature and methods for determining, calculating and estimating such data. In addition, the quantification of the Sustainability Section (including the GHG emissions) is subject to inherent uncertainty because of incomplete scientific knowledge used to determine factors and the values needed to combine e.g. emissions of different gases.

Carbon offsets are subject to inherent limitations, including but not limited to the extent of social impact, the risk of double counting, lack of additionality, leakage, permanence, and uncertainties as to whether the expected reductions or removals will occur. This could impact the estimated reduction or removal of CO_2e assigned to those offsets.

Some of the climate-related disclosures will include prospective information prepared for setting and preparing the implementation of such metrics, targets, and transition plans, using a set of assumptions that include hypothetical assumptions about future events and management's actions that are not necessarily expected to occur. Consequently, readers are cautioned that the prospective information is not used for purposes other than that described. Therefore, the climate metrics, projections, forecasts and other forward-looking statements used in your climate-related disclosures should be treated with special caution, in particular as they are more uncertain than, for example, historical financial information, and given the wider uncertainty around the evolution and impact of climate change.

Our assurance report will therefore have to be read in connection with the Reporting Criteria applied by SIG Group AG, its definitions and procedures as described in the "Appendix-Reporting regulations and frameworks" subsection.

Board of Directors' responsibility

The Board of Directors of the SIG Group AG is responsible for preparing and presenting the Sustainability Section (including the GHG emissions) in accordance with the Reporting Criteria stated in the in the "Appendix-Reporting regulations and frameworks" in the Sustainability Section. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation and presentation of the Sustainability Section, selecting and applying appropriate policies and making estimates that are reasonable in the circumstances as well as the prevention and detection of fraud, other irregularities and errors and non-compliance with law or regulations and the related record keeping.

Independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and relevant independence and ethical requirements as transposed in Switzerland by EXPERTsuisse.

PricewaterhouseCoopers AG applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's responsibility

Our responsibility is to perform an assurance limited engagement and to express a conclusion on the Subject Matter. We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) 'Assurance engagements other than audits or reviews of historical financial information' and the International Standard on Assurance Engagements 3410, Assurance Engagements on Greenhouse Gas Statements ('ISAE 3410'), issued by the International Auditing and Assurance Standards Board. Those standards require that we plan and perform our procedures to obtain limited assurance whether anything has come to our attention that causes us to believe that the Subject Matter was not prepared and presented, in all material aspects, in accordance with the Reporting Criteria for the period ended December 31, 2025.

Based on risk and materiality considerations, we performed our procedures to obtain sufficient and appropriate assurance evidence. The procedures selected depend on the assurance practitioner's judgement. A limited assurance engagement under ISAE 3000 (Revised) and ISAE 3410 is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks. Consequently, the nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

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We performed the following procedures:

- Obtaining an understanding of the structure of the sustainability organization and of the stakeholder engagement;
- Inquiries of personnel and executive directors involved in the preparation of the Sustainability Section regarding the preparation process;
- Evaluating the appropriateness and consistency of the Reporting Criteria used and selected Key Performance Indicators 2025 (Annex A) in the Sustainability Section subject to our limited assurance engagement. This includes the evaluation and the reasonableness of estimates made by management;
- Identification of the likely risks of material misstatement of the Sustainability Section under consideration of the GRI-Criteria;
- Analytical evaluation of Subject Matter in the Sustainability Section;
- Evaluation of the presentation of the Subject Matter regarding sustainability performance;
- Performance of site visits as part of the inspection of processes and guidelines for data collection at the following locations: Linnich, Neuhausen, Rayong, Suzhou, Riyadh, Chilhowie, Merced, Curitiba, Eisfeld.
- Assessment of CO_2 compensation certificates exclusively with regard to their existence, but not with regard to their effect Assurance Conclusion;
- Evaluated whether the Sustainability Section contains the minimum required information as per article 964b CO, applying article 964b para. 3 CO;
- Assessment of the process in place and activities undertaken in the preparation of the non-financial disclosures as included in Appendix "Swiss non-financial matter report" on pages 134 to 135 and for the Appendix "TCFD report" on pages 136 to 143;
- Evaluating the disclosures in, and overall presentation of, the Subject Matter information through critical reading of the Sustainability Section in the Annual Report.

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Sustainability Section 2025.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

Based on the work we performed, nothing has come to our attention that causes us to believe that the preparation of the Subject Matter identifiable by the symbol ✓ is not, in all material aspect, in accordance with the Reporting Criteria as explained in the section "Appendix–Reporting regulations and frameworks" of the Sustainability Section of SIG Group AG annual report for the period ended December 31, 2025.

Reporting on Other Information

The other information comprises all information in the Sustainability Section other than the Subject Matter Information in the annual report 2025 and our assurance report. The Board of Directors are responsible for the other information. As explained above, our assurance conclusions do not extend to the other information and, accordingly, we do not express any form of assurance thereon.

Intended users and purpose of the report

This report is prepared for, and only for, the Board of Directors of SIG Group AG, and solely for the purpose of reporting to them on aspects in the Sustainability Section (including the GHG emissions) and no other purpose. We do not, in giving our conclusion, accept or assume responsibility (legal or otherwise) or accept liability for, or in connection with, any other purpose for which our report including the conclusion may be used, or to any other person to whom our report is shown or into whose hands it may come, and no other persons shall be entitled to rely on our conclusion.

We permit the disclosure of our report, in full only and in combination with the Reporting Criteria, to enable the Board of Directors to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report over the Sustainability Section on the Subject Matter, without assuming or accepting any responsibility or liability to any third parties on our part. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors of SIG Group AG for our work or this report.

PricewaterhouseCoopers AG

Joanne Burgener Mara Steffan

Basel, 27 February 2026

Enclosure: Annex A – Selected Key Performance Indicators in scope

The maintenance and integrity of SIG Group AG's website and its content are the responsibility of the Board of Directors. The work we have performed as the independent assurance practitioner does not involve consideration of the maintenance and integrity of the SIG Group AG's website. Accordingly, we accept no responsibility for any changes that may have occurred to the reported Sustainability Section (including the GHG emissions) or Reporting Criteria since they were initially presented on the website.

Annex A – Selected Key Performance Indicators in scope

Area in Scope	Reporting Criteria
Climate+	
1. Scope 1 greenhouse gas emissions for production (thousands of metric tons of CO_2e)	305-1 Direct (Scope 1) GHG emissions
2. Scope 2 greenhouse gas emissions for production (market based) (thousands of metric tons of CO_2e)	305-2 Energy indirect (Scope 2) GHG emissions
3. Total Scope 1 and 2 greenhouse gas emissions (thousands of metric tons of CO_2e)	Own disclosure
4. Electricity used for production from renewable sources (Power Purchase Agreements or Energy Attribute Certificates) (%)	302-1 Energy consumption within the organization
5. Energy used for production from renewable sources (Power Purchase Agreements or Energy Attribute Certificates) or compensated using Gold Standard CO_2 offset (%)	302-1 Energy consumption within the organization
6. Energy intensity for carton production (MWh per million m^2 of sleeves produced)	302-3 Energy intensity
7. Energy intensity for bag-in-box and spouted pouch production (MWh per thousand tons produced)	302-3 Energy intensity
8. Scope 3 greenhouse gas emissions (millions of metric tons of CO_2e)	305-3 Other indirect (Scope 3) GHG emissions
9. Scope 3 greenhouse gas emissions intensity (grams of CO_2e per liter of food packed)	305-4 GHG emissions intensity
10. Greenhouse gas emissions from inbound and outbound logistics (thousands of metric tons of CO_2e)	305-3 Other indirect (Scope 3) GHG emissions
11. Scope 1, 2, and 3 greenhouse gas emissions intensity (grams CO_2e per liter of food packed)	305-4 GHG emissions intensity
12. Aseptic packaging sold (% of packaging revenue)	Own disclosure

Area in Scope	Reporting Criteria
Nature+	
1. SIG carton packs sold labeled with Forest Stewardship Council (FSC™) logo (%)	Own disclosure
2. Waste rate for carton production (grams of waste per m^2 of packaging material)	Own disclosure
3. Waste rate for bag-in-box and spouted pouch production (tons of waste per thousand tons produced)	Own disclosure
4. A-materials from certified sources (FSC™, ASI and ISCC PLUS) for all our packaging (% of A-material volume)	Own disclosure
5. SIG aseptic carton packs sold labeled with ASI logo (millions of packs)	Own disclosure
Resource+	
1. SIG carton packaging that is designed for recycling (%)	Own disclosure
2. SIG bag-in-box and spouted pouch packaging alternatives that are designed for recycling (%)	Own disclosure
3. Food packed with SIG Terra packaging materials (millions of liters)	Own disclosure
4. Food packed in SIG Terra packaging materials (% of total liters packed)	Own disclosure
Food+	
1. Packaging production plants with top level Global Food Safety Initiative (GFSI) recognized food safety certification standards	Own disclosure

Area in Scope	Reporting Criteria
Our people	
1. Production sites that completed SEDEX Members Ethical Trade Audit	Own Disclosure
2. Total recordable cases	403-9 Work-related injuries
3. Total recordable case rate (per 200,000 hours worked)	403-9 Work-related injuries
4. Lost-time cases	403-9 Work-related injuries
5. Lost-time case rate (per 200,000 hours worked)	403-9 Work-related injuries
6. Employee survey wellbeing score (% favorable responses)	Own disclosure
7. Women in leadership positions (%)	405-1 Diversity of governance bodies and employees
8. Training per employee (average hours)	404-1 Average hours of training per year per employee
9. Significant suppliers who have signed our Supplier Code of Conduct or have an equivalent code for respecting human rights in place (%)	Own Disclosure