Product Stewardship Policy

Policy owner	Contact for questions	Date of last review
Chief Markets Officer (CMO)	Global Product Marketing	26 February 2026

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1 Preamble

SIG is a leading solutions provider of packaging. With our unique portfolio of aseptic carton, bag-in-box, and spouted pouch, we work in partnership with our customers to bring food and beverage products to consumers around the world in a safe, sustainable, and affordable way. Sustainability is integral to our business, we strive to create a regenerative food packaging system and to deliver scalable, systemic positive impacts – for society, the environment, and our business.

We provide our customers with a complete range of packs, opening solutions, flexible filling machines and solutions for operating smarter factories, all designed to address the ever-changing needs of consumers.

The SIG Product Stewardship, Innovation and Promotion Policy has been developed to outline our commitments, goals and approach to holistic product stewardship. It is an important foundation of our sustainability approach.

Adherence to international standards and frameworks:

This Policy is informed by, and aligned with, the United Nations Global Compact (UNGC) Ten Principles, the United Nations Sustainable Development Goals (SDGs), and the principles of the circular economy as defined by the Ellen MacArthur Foundation. It follows recognized international standards and incorporates guidance from the Global Reporting Initiative (GRI 301: Materials, 306: Waste) and the European Sustainability Reporting Standards (ESRS).

The Policy is built on internationally accepted methodologies for environmental and social impact assessment, including ISO 14040 and ISO 14044 Life Cycle Assessment (LCA) standards, and integrates recommendations from the Task Force on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature-related Financial Disclosures (TNFD) to address climate and nature-related risks and opportunities across the product lifecycle.

Accuracy and relevance are ensured through systematic techniques such as double materiality assessments, design-for-recycling protocols, and independent critical reviews of LCAs. Certification audits—such as FSC™ (Forest Stewardship Council) Chain of Custody certification for paperboard, ASI (Aluminium Stewardship Initiative) certification for aluminum, and ISCC PLUS (International Sustainability and Carbon Certification PLUS) for polymers—provide assurance of responsible sourcing and traceability.

In addition, we ensure compliance with evolving circularity regulations, including e.g. the EU Packaging and Packaging Waste Regulation (PPWR) and California's Plastic Pollution Prevention and Packaging Producer Responsibility Act (SB 54). We actively collaborate in leading industry alliances—such as the Ellen MacArthur Foundation (EMF), Consumer Goods Forum (CGF), 4Evergreen, the Food and Beverage Carton Alliance (FBCA), and the Alliance to End Plastic Waste—to enhance circular economy outcomes across value chains through shared standards, pilots, and advocacy.

Periodic reviews and external assessments maintain alignment with international standards, regulatory requirements, and stakeholder expectations, ensuring continuous improvement and compliance.

2 Scope

The principles and commitments outlined in this Policy apply to SIG Group AG, all of its subsidiaries and controlled entities ("SIG").

3 Core principles

This Policy outlines our approach to managing environmental impacts across the life cycle of our products; and describes how we enhance the positive impact of our solutions through Product Stewardship.

We strive to provide leading system quality and sustainability performance in the industry as we:

- **Provide** a regenerative food packaging system that minimizes environmental impacts by best-in-class material use efficiency, design-for-recycling, responsible and renewable raw material use, CO_2 footprint and nature impact;
- **Ensure** organization-wide compliance with and adherence to (all applicable) product stewardship standards and laws;
- **Respond** efficiently and effectively to any customer requests, complaints, and challenges; and
- **Work in partnership** with our stakeholders to provide safe, sustainable and affordable food products to consumers around the world.

4 Topics: Product Stewardship

4.1 Product stewardship, innovation and promotion

4.1.1 Relevance

Natural resources are becoming increasingly scarce, ecosystem services are less available, and the planet has limited capacity to absorb waste. We are committed to supporting the transition to a regenerative food packaging system, which contributes to a circular, lower-carbon and responsible economy through the integrated management of the environmental and social impacts of our products. Innovation towards higher recyclability of products or less resource-intensive products will positively impact SIG's entire value chain and reduce the number of virgin materials used in the three main components of our products: paper, plastic and metal.

Our carton packaging solutions for beverages and liquid food are mainly renewable and designed-for-recycling. They can help to regenerate and preserve natural systems and support the transition to a circular economy that is needed to address constraints on global resources. Our bag-in-box and spouted pouch packaging solutions offer significant sustainability benefits by design. Both offer strong product-to-packaging ratios, optimizing material use while still effectively protecting the food inside. Aseptic packaging extends shelf life without refrigeration, preserves product quality and nutrients and reduces food waste.

Continuous product innovation enables us to reduce environmental and social impacts throughout the value chain, thereby lowering the risk of contributing to or being linked with human rights violations.

We see opportunities to use our technology and expertise to support wider efforts to tackle food loss along the value chain, reduce consumer food waste, avoid the additional pressure this puts on resources, and deliver nutrition to more people. As a leading systems and solutions provider for carton packages, bag-in-box solutions and spouted pouches, opening solutions and filling machines, our customers and consumers expect and rely on us to ensure optimal product stewardship.

4.1.2 Overarching commitment

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.

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 constant innovation, making packaging a key enabler of a more sustainable food system while ensuring the resilience and growth of SIG.

We commit to:

- Safeguard the environment including but not limited to impacts related to climate change, loss of biodiversity, soil condition and water use.
- Support our customers in improving their environmental footprint.

- Use responsibly sourced raw materials (FSC™ certified paperboard, ASI certified aluminum, ISCC PLUS certified forest based and circular polymers) to ensure traceability, a robust mass balancing and to reduce impacts in the raw material sourcing
- Consider the environmental impacts of our packaging innovations at each stage of the value chain and product life-cycle. Robust life-cycle assessments (LCAs) are carried out by independent experts using the ISO 14040 international standard and are critically reviewed by an independent panel. This also ensures a robust input for our product development and communication.
- Offer our customers the lowest carbon packaging solutions with improved nature impact in every market segment
- Follow the principles of the circular economy, set out by the Ellen MacArthur Foundation, to design out waste, regenerate our natural systems, and keep products and materials in circulation – all underpinned by the use of renewable energy.
- Contribute to the development of industry design-for-recycling standards and recyclability assessment protocols and include relevant content into our internal design-for-recycling guidelines.
- Ensure all our packing solutions are fully recyclable by design and, because recycling is outside our direct control, we work with industry and NGO partners to increase the number of aseptic cartons – and other packaging – collected from consumers and recycled after use (see also Environment, Health & Safety Policy, section 'Advocacy).

4.1.3 Targets

SIG's goals for Product Stewardship, Innovation and Promotion are:

- Leading in renewability:
  - Commence an in-market pilot of a full barrier aseptic carton with 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.
- Designing-for-recycling:
  - Maintain all of our carton packaging being designed for recycling.
  - Offer a designed-for-recycling alternative for all our bag-in-box and spouted pouch market segments (from 2026).
  - 25% of all our SIG aseptic cartons (by liters packed) will be alu-layer free, by 2030.
- Recycling at scale:
  - Partner with stakeholders to maintain country-specific roadmaps to scale collection and recycling in priority markets that account for more than 90% of our global packaging sales (by weight), by 2030.
  - Together with the industry, ensure all our packaging categories are recycled to at least 55% in Europe, by 2035.
- Decarbonizing our value chain:
  - Reduce 15% of Scope 3 GHG emission through SIG Product Innovation, by 2030 (from 2020).

4.1.4 Implementation approach

We work continually to develop the most sustainable packaging system that can provide safe and affordable nutrition in countries around the world, including those with a risk of food or water scarcity, as well as limited refrigeration possibilities. To achieve this, we take a holistic view across the entire lifecycle of our products considering not only the specific circumstances of consumers in different regions but also direct operations, production, manufacturing, and distribution processes. With this in mind, we drive progress through product innovation in our packing solutions, filling machines and technical services. We minimize customers' environmental impacts by

integrating sustainability considerations into product design and by enhancing the recyclability of the company's packaging products. We create a regenerative packaging system and manage the environmental, climate, nature, and social risks and impacts of our products by:

- Sourcing responsibly (see also Responsible Sourcing Policy and Environment, Health & Safety Policy, section 'Raw Materials'). We create added value for our customers and shareholders by demonstrating regenerative raw material sourcing (FSC™, ASI, ISCC PLUS, Nature Positive packaging).
- Innovating to reduce the environmental impact of our packaging and offer even lower-carbon products (see also Environment, Health & Safety Policy, section 'Environmental product performance').
- Designing for recyclability and best in class footprint in climate change and nature loss.
- Simplifying packaging structures, increasing the paper content of cartons and using alternatives for the aluminum barrier in cartons to improve recycling and the CO_2 footprint.
- Driving collection and recycling through advocacy and collaboration with industry and other partners (see also Environment, Health & Safety Policy, section 'Consumer waste, recycling and circular economy').

4.2 Filling machine innovation

4.2.1 Relevance

Through our sustainable product innovation, we are raising the bar for the industry while helping customers and retailers respond to new regulatory requirements and achieve their own targets for sustainable packaging. By innovating to make our filling machines more energy and water efficient and ensuring our machines do not produce excessive waste, we can also enable customers to reduce resource consumption, emissions and running costs from packing products in their factories.

4.2.2 Overarching commitment

- We strive to be the leader in sustainable regenerative food packaging systems.
- Our sustainable product innovations support our commitments to reduce environmental impacts at every stage of the life-cycle, including filling operations.
- We are committed to investing in responsible sourcing, research and development to better meet the needs of customers and consumers, including enhancing the environmental performance of our filling machines to mitigate climate-related risks, regenerate resources, contribute to a circular economy, as well as minimize food loss and waste.

4.2.3 Target

SIG's goal for filling machine innovation is to continuously evaluate and improve the efficiency of filling machines with every new generation to help customers minimize environmental impacts regarding their use of energy, water and consumables, and the associated greenhouse gas (GHG) emissions in their factories.

4.2.4 Implementation approach

- We ensure that our filling machines are energy and water efficient and do not produce excessive waste.
- Our technical service solutions include upgrade kits to reduce use of water or compressed air that can be retrofitted to existing aseptic carton filling machines, which often remain in operation for decades.
- We offer remote and digital service solutions that help prevent downtime and reduce GHG emissions from our technical service engineers travelling to customer sites.
- SIG filling machines and equipment are generally in use for decades and are mainly refurbished or recycled at end-of-life. We work with customers to ensure that our filling machines, and their parts, are recycled or disposed of responsibly at end-of-life.

4.3 Health and Nutrition

4.3.1 Relevance

Our packaging solution and SIG filling line equipment (filling machines, applicators) play an important role in the sustainable development agenda, as they enable our customers to deliver nutrition around the world in a safe, sustainable, and affordable way. Aseptic processing helps to retain more color, flavor and nutrients in food products than other sterilization techniques. Our aseptic carton packs store high-quality food for long periods of time without the need for refrigeration or preservatives. They are also the most cost-effective packaging solution, especially for UHT milk. Thus, our packaging solutions contribute to both consumer needs in developing countries and to supporting healthy living trends in developed countries.

4.3.2 Overarching commitment

- Our ambition is to enable access to safe, sustainable and affordable nutritious food that can be stored and distributed without refrigeration for up to 12 months – protecting nutrition, reducing waste, and cutting energy use.
- We are committed to increasing the availability of nutritious, preservative-free food and beverage products contributing to a healthy diet for every consumer.
- We aim to transform the food system through regenerative packaging solutions where innovation minimises food loss and waste and increases the nutritional value of food and beverages by expanding aseptic solutions across our portfolio.

4.3.3 Target

SIG's targets in the area of nutrition are:

- By 2030, increase the yearly volume of nutritious[1] food and beverage products brought to consumers in all SIG packs by more than 50% (from 2020).
- Deliver 14 billion liters per year of nutritious protein sources[2], by 2030.
- Run 5 innovation projects to increase nutrition across SIG regions in partnership with our industry partner ecosystem (i.e. Mista, SIG customers, the SIG Incubator), and SIG Foundation "Cartons for Good" initiative.
- Increase food system yield by total avoided food loss/waste of 250 million liters utilizing our packaging and moving from chilled to aseptic and smart dispensing.

4.3.4 Implementation approach

We continuously work on developing the most sustainable packaging systems that can provide safe and affordable nutrition in countries around the world, including those with a risk of food or water scarcity and limited refrigeration possibilities.

To do so, we take a holistic view across the entire lifecycle of our products, considering the specific circumstances of consumers in different regions of the world. With this in mind, we drive progress through product innovation and work directly together with our customers in our tech centres in Europe and Asia to develop new, more nutritious recipes for their products.

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[1] Different types of product are categorized according to their nutritional profile based on the independent Health Star Rating system.

[2] such as dairy and some plant-based dairy alternatives.

5 Changes to this Policy

The Product Stewardship Policy will be regularly reviewed by the respective policy owner. Any changes or updates will be communicated.