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Statement of use	SIG Group AG has reported in accordance with the GRI Standards for the period of January 1, 2024 to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard/ Other source	Disclosure	Information/Reference/Omission

General disclosures

GRI 2: General Disclosures 2021	**The organization and its reporting practices**	
	2-1 Organizational details	SIG Group AG, domiciled in Switzerland and listed on SIX Swiss Exchange. **See note 27 →** of the consolidated financial statements for the year ended December 31, 2024 for the address of SIG Group AG and details about the subsidiaries included in its consolidated financial statements.
	2-2 Entities included in the organization's sustainability reporting	Unless otherwise stated, data covers SIG Group AG and its subsidiaries (same scope of consolidation as in the Group's consolidated financial statements).
	2-3 Reporting period, frequency and contact point	Sustainability reporting is an integral part of SIG's Annual Reports. Reporting period: January 1, 2024 to December 31, 2024, corresponding to the financial year of SIG Group AG.
	2-4 Restatements of information	The structure of our GRI reporting complies with the GRI Universal Standards 2021 and covers the GRI Topic Standards where relevant. Due to changes within the business and two acquisitions in 2022, some of the data has been restated. Where this is the case, it is explicitly mentioned.
	2-5 External assurance	PricewaterhouseCoopers AG, Switzerland, has provided limited assurance on the data points related to our sustainability key performance indicators (**see Sustainability; Introduction; Our sustainability reporting; Scope and assurance →**). **See Sustainability; Independent practitioner's limited assurance report →**
	Activities and workers	
	2-6 Activities, value chain and other business relationships	See p. 3-13 for information on our business. Our supply chain business relationships are described in **Sustainability; Responsible culture: Our supply chain →**
	2-7 Employees	**See Sustainability; Responsible culture: Our people: Our workforce in 2024 →**
	2-8 Workers who are not employees	Omission: Information unavailable/incomplete The data necessary to accurately report on 'Workers who are not employees' is not currently available. Data is maintained in various systems at local level that do not enable aggregated global reporting. We are working on upgrading our data collection processes and IT systems (both global and local) to collect the necessary data for accurate reporting. An integrated global human resources application is planned for implementation with an expected project start in 2025.

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 2: **General Disclosures** **2021**	**Governance**	
	2-9 Governance structure and composition	**See Governance; Board of Directors →, and Group Executive Board →; see Corporate Governance Report; 3. Board of Directors →; and 4. Committees →** and <u>Corporate Governance Policy, 4.3 Board composition and selection</u>.
	2-10 Nomination and selection of the highest governance body	**See Corporate Governance Report; 3. Board of Directors; 3.3 Election and term of office → and 4.3 Nomination and Governance Committee →.**
	2-11 Chair of the highest governance body	The chair of the Board of Directors is not a member of the executive management of the organization.
	2-12 Role of the highest governance body in overseeing the management of impacts	**See Sustainability; Introduction: Our sustainability governance →**
	2-13 Delegation of responsibility for managing impacts	**See Sustainability; Introduction: Our sustainability governance → and Corporate Governance Report; 5. Frequency of meetings of the Board of Directors and its Committees →; 6. Areas of responsibility →; 7. Information and control instruments vis-à-vis the Group Executive Board →**
	2-14 Role of the highest governance body in sustainability reporting	**See Sustainability; Introduction: Our sustainability governance →**
	2-15 Conflicts of interest	**See Corporate Governance Report; 8.2 Number of Permissible Activities →**
	2-16 Communication of critical concerns	**See Corporate Governance Report; 4.2 Audit and Risk Committee → Sustainability: Responsible culture; Governance and ethics →**
	2-17 Collective knowledge of the highest governance body	**See Corporate Governance Report; 3.1 Members of the Board of Directors; Board skill matrix → Sustainability: Our sustainability governance →**
	2-18 Evaluation of the performance of the highest governance body	See <u>Organizational Regulations section 2.7</u> and **Corporate Governance Report; 4.3 Nomination and Governance Committee →**
	2-19 Remuneration policies	**See Compensation Report; Compensation governance →** <u>Articles of Association, 4. Compensation of the Board of Directors and the Group Executive Board</u>
	2-20 Process to determine remuneration	**See Compensation; Compensation Report, esp. Figure 3: Authority table regarding compensation →** All voting results from the 2024 Annual General Meeting are publicly available on our website: see pages 4-16 of the <u>Minutes of the ordinary general meeting of shareholders</u>
	2-21 Annual total compensation ratio	Omission: Information unavailable/incomplete Data is maintained in various systems at local level that currently do not enable aggregated global reporting. We are working on upgrading our data collection processes and IT system (global as well as local) to collect the necessary data and make it reportable. An integrated global human resources system is planned for implementation with an expected project start in 2025.
	Strategy, policies, and practices	
	2-22 Statement on sustainable development strategy	**See Chairman and CEO statement →**
	2-23 Policy commitments	**See Sustainability; Introduction; Our key policies → and our ESG Policies:** https://www.sig.biz/en/sustainability/esg **See Sustainability; Introduction: Our sustainability governance →** See also the section 'our commitments' in the different sustainability topic chapters.
	2-24 Embedding policy commitments	**See Sustainability; Introduction; Our sustainability governance →**

GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	**See Sustainability; Responsible culture: Governance and ethics** →
	2-26 Mechanisms for seeking advice and raising concerns	**See Sustainability; Responsible culture: Governance and ethics** →
	2-27 Compliance with laws and regulations	**See Sustainability; Introduction: Our sustainability governance** → **and Responsible culture: Governance and ethics** →
	2-28 Membership associations	**See Sustainability; Introduction; Pioneering a regenerative transition** → **See Sustainability; Resource+; Industry partnerships** → **and** **Forest+; Partnering to expand our positive impact** → **and Food+; Innovation through partnership; MISTA** → **and Human Rights; AIM Progress** →
	Stakeholder engagement	
	2-29 Approach to stakeholder engagement	**See Sustainability; Introduction: Our sustainability governance** → **and Stakeholder engagement** →
	2-30 Collective bargaining agreements	**See Sustainability; Responsible culture: Human rights** →

Material topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	**See Sustainability; Introduction; Our material topics** →
	3-2 List of material topics	**See Sustainability; Introduction; Our material topics** →

Climate change

GRI 3: Material Topics 2021	3-3 Management of material topics	**Our direct impacts:** Positive contribution to UN SDGs 2, 7, 12, 13, and 17. **See Appendix; Contribution to the United Nations Sustainable Development Goals** → • SIG Group AG is voluntarily reporting Taxonomy eligibility for the third consecutive year. For progress towards Taxonomy alignment **see Appendix: EU Taxonomy** → • **See Appendix: TCFD report** → • **See Sustainability; Sustainable Innovation: Our sustainable innovation journey so far** → • Sustainable forestry: **See Sustainability; Forest+** → • For more details **see Sustainability; Climate+** → **and Appendix: Greenhouse gas emissions basis for reporting** → **Actions taken to manage the topic and our impacts:** • **See Sustainability; Climate+** → and our ESG Policies https://www.sig.biz/en/sustainability/esg **Tracking the effectiveness of our actions:** • **See Sustainability; Climate+: Assessing effectiveness** → **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement** →

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

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission

Waste and circular economy

GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 3: **Material Topics 2021**	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDGs 2, 7, 12, 14, and 17. **See Appendix; Contribution to the United Nations Sustainable Development Goals →** • For more information, **see Sustainability; Resource+: Our commitments →** **Actions taken to manage the topic and our impacts:** • See Sustainability; Resource+ → and our ESG Policies: https://www.sig.biz/en/sustainability/esg **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement →**
GRI 306: **Waste 2020**	306-1 Waste generation and significant waste-related impacts	**See Sustainability; Resource+ →**
	306-2 Management of significant waste-related impacts	**See Sustainability; Resource+; Our approach →**
	306-3 Waste generated	**See Sustainability; Resource+: Production waste by type (thousand metric tons) →**
	306-4 Waste diverted from disposal	**See Sustainability; Resource+: Production waste by disposal method (metric tons) in 2024 (reported as wastes to recycling, reuse and energy recovery) →**
	306-5 Waste directed to disposal	**See Sustainability; Resource+: Production waste by disposal method (metric tons) in 2024 (reported as land fill and other disposal) →**
Own Disclosure	Waste rate for aseptic carton production (grams of waste per m² of packaging material)	**See Sustainability; Resource+: KPIs →**
	Waste rate for carton production (grams of waste per m² of packaging material)	
	Waste rate for production (bag-in-box and spouted pouch) (tons of waste per weight in thousand tons produced)	
	SIG carton packaging that is designed for recycling (%)	**See Sustainability; Resource+ → KPIs →**
	SIG bag-in-box and spouted pouch packaging that is recycle-ready or for which we offer alternative recycle-ready bag-in-box and spouted pouch solutions (%)	
	SIG packaging portfolio that is recycle-ready[1] (%)	

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

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission

Biodiversity and forest ecosystems

GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 3: **Material Topics 2021**	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDGs 2, 12, 13, 15, 17. **See Appendix; Contribution to the United Nations Sustainable Development Goals →** **Actions taken to manage the topic and our impacts:** • **See Sustainability; Forest+ →; Resource+ →; Communities →** and our ESG Policies: https://www.sig.biz/en/sustainability/esg **Tracking the effectiveness of our actions:** • **See Sustainability; Forest+ →** **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement →**
GRI 304: **Biodiversity 2016**	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Omission: Information incomplete Potential biodiversity-related risks concerning our operations are identified through our enterprise risk management framework. We have initiated identification of biodiversity risks related to our exposure to sensitive areas. Our exposure assessment follows a location-specific approach, using insights from self-assessments with the WWF risk filter and the latest guidance from the Science Based Targets Network (SBTN). We are working to implement further the outcomes of the assessments and establish robust reporting in line with the recommendations from the Taskforce on Nature-related Financial Disclosures (TNFD) in 2025.
	304-2 Significant impacts of activities, products, and services on biodiversity	Omission: Information incomplete Potential biodiversity-related risks concerning impacts along our value chain and operations are identified through our enterprise risk management framework. We have accomplished the identification of our exposure to sensitive biodiversity areas within our operations. Our exposure assessment follows a location-specific approach, using insights from the self-assessment with the WWF risk filter and the latest guidance from the Science Based Targets Network (SBTN). We also assessed potential biodiversity impacts in our supply chain in line with SBTN requirements. We are working towards joining the pilot program of SBTN in order to develop a land related target in 2025. This includes also progressing along reporting and disclosure practices.
	304-3 Habitats protected or restored	**See Sustainability; Forest+: WWF and SIG: a shared mission to preserve the natural ecosystem of forests →** Additional details are publicly available at SIG Group · Forests Forward - explorer.land.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Omission: Information incomplete IUCN Red List species and national conservation list species with habitats in areas affected by operations are included as part of our broader assessment of potential adverse impacts on biodiversity at the locations where we operate. In line with our biodiversity risk assessment for operations we intend to disclose the results in 2025.
Own Disclosure	% packs sold labeled with FSC™ logo	**See Sustainability; Forest+: KPIs →**
	% FSC™ certified liquid packaging board	**See Forest+: Sourcing from sustainably managed forests →**

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission

Sustainable raw materials

GRI 3: **Material Topics 2021**	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDGs 2, 7, 12, 14, and 17. **See Appendix; Contribution to the United Nations Sustainable Development Goals →** **Actions taken to manage the topic and our impacts:** • **See Sustainability; Resource+ → and Responsible culture: Our supply chain →** **Tracking the effectiveness of our actions:** • **See Sustainability; Forest+ →; Resource+ →; Responsible culture: Our supply chain →** **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement →**
GRI 301: **Materials 2016**	301-1 Materials used by weight or volume	**See Sustainability; Responsible culture: Our supply chain; Sourcing A-materials for our packs →**
Own Disclosure	% A-materials from certified sources	**See (also for a definition of A-materials) Sustainability; Responsible culture: Our supply chain; KPIs →**

Water

GRI 3: **Material Topics 2021**	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDGs 6 and 14. **See Appendix; Contribution to the United Nations Sustainable Development Goals →** **Actions taken to manage the topic and our impacts:** • **See Sustainability; Resource+ →** and our ESG Policies: https://www.sig.biz/en/sustainability/esg **Tracking the effectiveness of our actions:** • **See Sustainability; Resource+ →; and Sustainable innovation →** **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement → and Resource+ →**
GRI 303: **Water and Effluents** **2018**	303-1 Interactions with water as a shared resource	**See Sustainability; Resource+; Minimizing use of water →**
	303-2 Management of water discharge-related impacts	**See Sustainability; Resource+; Minimizing use of water →**
	303-5 Water consumption	**See Sustainability; Resource+; Minimizing use of water →**

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission

Health, safety, and wellbeing

GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 3: **Material Topics 2021**	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDG 8. **See Appendix; Contribution to the United Nations Sustainable Development Goals** → **Actions taken to manage the topic and our impacts:** • **See Sustainability; Responsible culture: Health, safety, and wellbeing** → and our Environment, Health and Safety (EHS) Policy: https://www.sig.biz/en/sustainability/esg **Tracking the effectiveness of our actions:** • **See Sustainability; Responsible culture: Health, safety, and wellbeing** → **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement** →
GRI 403: **Occupational Health** **and Safety 2018**	403-1 Occupational health and safety management system	**See Sustainability; Responsible culture: Health, Safety, and Wellbeing; Our approach** →
	403-2 Hazard identification, risk assessment, and incident investigation	**See our** EHS Policy **and Sustainability; Responsible culture: Health, safety, and wellbeing; Our approach** →
	403-3 Occupational health services	**See our** EHS Policy **and Sustainability; Responsible culture: Health, safety, and wellbeing; Supporting health and wellbeing** →
	403-4 Worker participation, consultation, and communication on occupational health and safety	**See our** EHS Policy **and Sustainability; Responsible culture: Health, safety, and wellbeing; Our approach** →
GRI 403: **Occupational Health** **and Safety 2018**	403-5 Worker training on occupational health and safety	**See our** EHS Policy **and Sustainability; Responsible culture: Health, safety, and wellbeing; Our approach** →
	403-6 Promotion of worker health	**See our** EHS Policy **and Sustainability; Responsible culture: Health, safety, and wellbeing; Supporting health and wellbeing** →
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	**See Sustainability; Responsible culture: Health, safety, and wellbeing; Our approach** →
	403-8 Workers covered by an occupational health and safety management system	Omission: Information unavailable/incomplete 100% coverage at production sites and at Global Assembly, Global Technology and Technical Service functions. The data necessary to accurately report on 'workers who are not employees' is not maintained in a global human resource application.
	403-9 Work-related injuries	Omission: confidentiality constraints We provide all data as required for GRI 403-9, except working hours of employees and working hours of contractors, as this information is business confidential. **See Sustainability; Responsible culture: Health, safety, and wellbeing; Our approach** → **and** **see Sustainability; Responsible culture: Health, safety, and wellbeing; KPIs** →

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 403: **Occupational Health** **and Safety 2018**	403-10 Work-related ill health	Omission: information unavailable. The data necessary to report on 'Work-related ill health' is not maintained in a global system. We are working on enabling our system landscape (global as well as local) to collect the necessary data and make it reportable. In a next step we will determine whether the data will be maintained globally in a HR system or an EHS system. Depending on the option, implementation of the project is expected to start in 2024 or 2025.

Diversity, equity, and inclusion

GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 3: **Material Topics 2021**	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDGs 5 and 10. **See Appendix; Contribution to the United Nations Sustainable Development Goals →** **Actions taken to manage the topic and our impacts:** • **See Sustainability; Responsible culture: Our people →** **Tracking the effectiveness of our actions:** • **See Sustainability; Responsible culture: Our people →** **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement →**
GRI 405: **Diversity and Equal** **Opportunity 2016**	405-1 Diversity of governance body and employees	**See Sustainability; Responsible culture: Our people →**
GRI 405: **Diversity and Equal** **Opportunity 2016**	405-2 Ratio of basic salary and remuneration of women to men	Omission: Information unavailable/incomplete The data necessary to accurately report on 'Ratio of basic salary and remuneration of women to men', maintained in the global human resource application, is incomplete. The data is insufficient for accurate calculation of remuneration ratios. Data is maintained in various systems at local level that do not enable aggregated global reporting. We are working on enabling our system landscape (global as well as local) to collect the necessary data and make it reportable. An integrated global human resources application is planned with an expected project start in 2025. Up to 2022 we did not run any gender pay analyses on a global basis. In the past years we observed many new regulatory developments around 'equal pay' shaping the global landscape. Based on a Swiss law requirement we ran an analysis in 2020 for all our legal entities in Switzerland, conducted by an independent third party. The analysis confirmed that SIG is compliant with the requirements of Swiss law. In 2023 we assessed pay for employees in two countries (Austria and Romania) with an independent third-party provider to support fair and equitable pay levels – including between genders – and living wage rates. For both countries we achieved a result within our internal guidance for gender pay gap.
GRI 406: **Non-discrimination** **2016**	406-1 Incidents of discrimination and corrective actions taken	**See Sustainability; Responsible culture: Our people →**

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission

Employee satisfaction, development and working environment

GRI 3: **Material Topics 2021**	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDG 8. **See Appendix; Contribution to the United Nations Sustainable Development Goals** → **Actions taken to manage the topic and our impacts:** • **See Sustainability; Responsible culture: Our people** → **Tracking the effectiveness of our actions:** • **See Sustainability; Responsible culture: Our people** → **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement** →
GRI 401: **Employment 2016**	401-1 New employee hires and employee turnover	**See Sustainability; Responsible culture: Our people; Hiring in 2024** → **and Employee turnover in 2024** →
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Omission: Information unavailable/incomplete The data necessary to accurately report on 'Benefits provided to full-time employees that are not provided to temporary or part-time employees' is not maintained in a global human resource application. Data is maintained in various systems at local level that do not enable aggregated global reporting. We are working on enabling our system landscape (global as well as local) to collect the necessary data and make it reportable. An integrated global human resources application is planned with an expected project start in 2025.
	401-3 Parental leave	Omission: Information unavailable/incomplete The data necessary to accurately report on 'Parental leave' is not maintained in a global human resource application. Data is maintained in various systems at local level that do not enable aggregated global reporting. We are working on enabling our system landscape (global as well as local) to collect the necessary data and make it reportable. An integrated global human resources application is planned to be implemented with an expected project start in 2025.

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	See Sustainability; Responsible culture: Our people; Average hours of training →
	404-2 Programs for upgrading employee skills and transition assistance programs	Omission: Information unavailable/incomplete
		We maintain all the SIG-related training/programs in our Learning System and provide average learning hours per employee. Local initiatives are maintained in the local systems, and not at a global level. While all trainings and programs are recorded in our global Learning Management System, other related initiatives and data are maintained in various systems at local level that do not enable aggregated global reporting. We are working on enabling our system landscape (global as well as local) to collect the necessary data and make it reportable. An integrated global human resources application is planned for implementation with an expected project start in 2025.
		See Sustainability; Responsible culture: Our people →
	404-3 Percentage of employees receiving regular performance and career development reviews	Omission: Information unavailable/incomplete
		The data necessary to accurately report the breakdown by gender and employee category on 'Percentage of employees receiving regular performance and career development reviews', maintained in the global human resource application, is incomplete. We are working on enabling our system landscape (global as well as local) to collect the necessary data and make it reportable. An integrated global human resources application is planned for implementation with an expected project start in 2025.
		For percentages of all employees receiving regular performance and career development reviews please see Sustainability; Responsible culture: Our people; Developing talent →
Own Disclosures	Sustainable engagement score	See Sustainability; Responsible culture: Our people; KPIs →

Responsible Suppliers

GRI 3: Material Topics 2021	3-3 Management of material topics	**Our direct impacts:**
		• Through our supplier engagement, we contribute to UN SDGs 8, 12, 13, 15, and 17.
		See Appendix; Contribution to the United Nations Sustainable Development Goals →
		Actions taken to manage the topic and our impacts:
		• See Sustainability; Responsible culture: Our supply chain →
		Tracking the effectiveness of our actions:
		• See Sustainability; Responsible culture: Our supply chain →
		Engagement with our stakeholders:
		• See Sustainability; Introduction: Stakeholder engagement →

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 308: **Supplier** **Environmental** **Assessment 2016**	308-1 New suppliers that were screened using environmental criteria	See Sustainability; Responsible culture: Our supply chain: Screening and assessing suppliers → and **Our supply chain; KPIs** →
	308-2 Negative environmental impacts in the supply chain and actions taken	Omission: Information unavailable/incomplete We screen significant suppliers for potential negative environmental impacts and not for actual environmental impacts as part of our risk assessment. Significant direct suppliers are then further evaluated by requesting EcoVadis assessments or SEDEX audits (or equivalent). For significant indirect suppliers, we currently expect the acceptance of our Supplier Code of Conduct as a minimum. We will examine how to collect data on actual negative environmental impacts for all our significant suppliers. In addition, we will intensify the discussion with EcoVadis and SEDEX to receive information on significant actual impacts and improvements and we will report on terminations of supplier contracts based on findings of these assessments by 2025. **See Sustainability; Responsible culture: Our supply chain; Sourcing responsibly** →
GRI 414: **Supplier Social** **Assessment 2016**	414-1 New suppliers that were screened using social criteria	See Sustainability; Responsible culture: Our supply chain; Screening and assessing suppliers → and **See Sustainability; Responsible culture: Our supply chain; KPIs** →
	414-2 Negative social impacts in the supply chain and actions taken	Omission: Information unavailable/incomplete We screen significant suppliers for potential negative social impacts and not for actual social impacts as part of our risk assessment. Significant direct suppliers are then further evaluated by requesting EcoVadis assessments or SEDEX audits (or equivalent). For significant indirect suppliers, we currently expect the acceptance of our Supplier Code of Conduct as a minimum. We will examine how to collect data on actual negative social impacts for all our significant suppliers. In addition, we will intensify the discussion with EcoVadis and SEDEX to receive information on significant actual impacts and improvements and we will report on terminations of supplier contracts based on findings of these assessments by 2025. **See Sustainability; Responsible culture: Our supply chain** →

Human Rights

GRI 3: Material Topics 2021	3-3 Management of material topics	**Our direct impacts:** • By integrating human rights into our operations, we contribute to UN SDG 16. 　**See Appendix; Contribution to the United Nations Sustainable Development Goals** → **Actions taken to manage the topic and our impacts:** • **See Sustainability; Responsible culture: Human Rights** → **Tracking the effectiveness of our actions:** • **See Sustainability; Responsible culture: Human rights: Our Supply chain** → **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement** →
Own Disclosure	Plants completed SEDEX Members Ethical Trade Audit (of total number of plants)	SEDEX audits are a suitable indicator to address the topic of human rights issues. **See Sustainability; Responsible culture: Human rights; KPIs** →

GRI Standard/ Other source	Disclosure	Information/Reference/Omission

Product safety and integrity

GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDGs 2 and 12. **See Appendix; Contribution to the United Nations Sustainable Development Goals** ⟶ • **See Sustainability: Food+** ⟶ **Actions taken to manage the topic and our impacts:** • **See Sustainability; Food+** ⟶ • **See Sustainability; Responsible culture: Our supply chain** ⟶ **Tracking the effectiveness of our actions:** • **See Sustainability; Food+** ⟶ **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement** ⟶ **Customers**
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	**See Sustainability; Food+: KPIs** ⟶
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	**See Sustainability; Food+: KPIs** ⟶

Innovation in products and services

GRI Standard/ Other source	Disclosure	Information/Reference/Omission
GRI 3: Material Topics 2021	3-3 Management of material topics	**Our direct impacts:** • Positive contribution to UN SDGs 12, 13, and 17. **See Appendix; Contribution to the United Nations Sustainable Development Goals** ⟶ **Actions taken to manage the topic and our impacts:** • **See Sustainability; Sustainable innovation** ⟶ **Tracking the effectiveness of our actions:** • **See Sustainability; Sustainable innovation** ⟶ **Engagement with our stakeholders:** • **See Sustainability; Introduction: Stakeholder engagement** ⟶

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GRI Standard/ Other source	Disclosure	Information/Reference/Omission
Own Disclosures	SIG aseptic carton packs sold labeled with ASI logo (million packs)	**See Sustainability; Sustainable innovation: KPIs →**
	Food packed with SIG Terra[1] packaging materials (million liters)	**See Sustainability; Sustainable innovation: KPIs →**
	Food packed in SIG Terra[1] packaging materials (% of total liters packed in SIG packs)	**See Sustainability; Sustainable innovation: KPIs →**
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Omission: Information regarding business partners unavailable/incomplete Details on communication and training measures with business partners are not available. We will examine how to collect these data by 2025. For our overall approach on responsible business conduct of suppliers **see Sustainability; Responsible culture: Our supply chain; Screening and assessing suppliers →** For further details on communication and training **see also Sustainability; Responsible Culture: Governance and ethics; Measures taken in 2024 →**
	205-3 Confirmed incidents of corruption and actions taken	**See Sustainability; Responsible Culture: Governance and ethics; Investigating and acting on reports received →**
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions for anti-competitive behavior, antitrust or monopoly practices in 2024.

1   Formerly known as SIGNATURE portfolio for aseptic cartons. From 2023 includes as well BIB&SP Terra products. No chilled carton Terra products defined at this stage.