

# ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

# SIG Group AG

CERTIFICATE NUMBER

7

ASI STANDARD

PERFORMANCE  
STANDARD  
(V3 2022)

CERTIFICATION LEVEL

FULL  
CERTIFICATION

ASI ACCREDITED  
AUDITING FIRM

DNV BUSINESS  
ASSURANCE SERVICES  
UK LTD.

DATE OF ISSUE

12 OCTOBER 2024

DATE OF EXPIRY

30 MAY 2027

CERTIFIED SINCE

12 OCTOBER 2018

## AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', with a long horizontal line extending to the right.

Aluminium Stewardship Initiative Ltd  
ACN 606 661 125, Australia  
[info@aluminium-stewardship.org](mailto:info@aluminium-stewardship.org)

*Validity of this Certificate is subject to  
continued conformance with the  
applicable ASI Standard and can be  
verified at  
[www.aluminium-stewardship.org](http://www.aluminium-stewardship.org)*

## CERTIFICATION SCOPE

SIG Combibloc Group including  
Head Office (Department  
Corporate Responsibility) in Linnich  
(Germany), the centralised  
Procurement Organisation in  
Neuhausen (Switzerland) and the  
production sites in Saalfelden  
(Austria), Wittenberg (Germany),  
Linnich (Germany), Rayong  
(Thailand), Riyadh (Saudi Arabia),  
Suzhou (China), Suzhou AP3  
(China) and Curitiba (Brazil).

# AUDIT REPORT PERFORMANCE STANDARD

## OVERVIEW

MEMBER NAME	SIG Combibloc
ENTITY NAME	SIG Group AG
CERTIFICATION SCOPE	SIG Combibloc Group including Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria), Wittenberg (Germany), Linnich (Germany), Rayong (Thailand), Riyadh (Saudi Arabia), Suzhou (China), Suzhou AP3 (China) and Curitiba (Brazil).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none"><li>Material Conversion – Principles 1 to 4 (transition)</li></ul>
ASI STANDARD	<ul style="list-style-type: none"><li>Performance Standard V3</li></ul>
AUDIT TYPE	<ul style="list-style-type: none"><li>Initial Certification Audit (22 August 2018)</li><li>Surveillance Audit (31 March 2020 – 23 April 2020)</li><li>Re-Certification Audit (7 – 13 October 2021)</li><li>Scope Change Audit (25 November 2021)</li><li>Scope Change Audit (16 – 17 January 2022)</li><li>Scope Change Audit (14 September 2022)</li><li>Re-Certification Audit and Scope Change (2 – 3 July 2024)</li></ul>
AUDIT FIRM	DNV Business Assurance Services UK Ltd.
AUDIT DATE	<ul style="list-style-type: none"><li>22 August 2018 (Initial Certification Audit)</li><li>31 March 2020 – 23 April 2020 (Surveillance Audit)</li><li>7 – 13 October 2021 (Re-Certification Audit)</li><li>25 November 2021 (Scope Change Audit)</li><li>16 – 17 January 2022 (Scope Change Audit)</li><li>14 September 2022 (Scope Change Audit)</li><li>2 – 3 July 2024 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none"><li>26 September 2018 (Initial Certification Audit)</li><li>10 February 2021 (Surveillance Audit)</li><li>15 November 2021 (Re-Certification Audit)</li><li>23 February 2022 (Scope Change Audit)</li><li>2 April 2022 (Scope Change Audit)</li><li>8 December 2022 (Scope Change Audit)</li><li>21 October 2024 (Re-Certification Audit and Scope Change)</li></ul>
AUDIT SCOPE	<u>Initial Certification Audit (22 August 2018)</u> SIG Combibloc Group Audit covered a site visit to Linnich, Germany, with personnel responsible for implementing Performance Standard, Principle 4 Material

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Stewardship criteria. Representatives from the Neuhausen central procurement team were also present and part of the Audit.

All criteria from Principle 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.

Supply chain activities included in the Audit Scope:

- Material Conversion (Industrial User)

#### Surveillance Audit (31 March 2020 – 23 April 2020)

The Audit Scope for SIG Combibloc Group covered Head Office functions with personnel responsible for implementing Principle 4 Material Stewardship of the ASI Performance Standard.

All criteria from Principle 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.

Supply chain activities included in the Audit Scope:

- Material Conversion (Industrial User)

At the time of the Audit (March 2020 – April 2020), access to the sites was not possible due to COVID-19 related travel restrictions. The audit has been undertaken as a 'desktop' exercise, in accordance with the ASI Interim Policy regarding Audits, Audit-Related Travel and Coronavirus (v4), and included a remote review of relevant documentation.

#### Re-Certification Audit (7 – 13 October 2021)

The Audit Scope for SIG Combibloc Group covered Head Office (Department Corporate Responsibility) in Linnich (Germany), the centralised Procurement Organisation in Neuhausen (Switzerland) and the production sites in Saalfelden (Austria) and Linnich (Germany).

The ASI multi-site sampling approach was undertaken to include the Wittenberg (Germany), Rayong (Thailand), Suzhou (China) and Curitiba (Brazil) facilities.

Supply chain activities included in the Audit Scope:

- Material Conversion (Industrial User)

All criteria from Principle 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.

#### Scope Change Audit (25 November 2021)

The Audit Scope for SIG Combibloc Group covered the Suzhou AP3 facility in China.

Supply chain activities included in the Audit Scope:

- Material Conversion (Industrial User)

All criteria from Principle 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.

#### Scope Change Audit (16 – 17 January 2022)

The Audit Scope for SIG Combibloc Group covered the Riyadh site in Saudi Arabia.

Supply chain activities included in the Audit Scope:

- Material Conversion (Industrial User)

All criteria from Principle 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope.

#### Scope Change Audit (14 September 2022)

The Audit Scope for SIG Combibloc Group covered the Querétaro site in Mexico.

Supply chain activities included in the audit scope:

- Material Conversion (Industrial User)
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All criteria from Principle 4 Material Stewardship in the ASI Performance Standard were included in the Audit Scope. The Audit has been undertaken as a 'desktop' exercise consistent with the Audit type and due to the site's status as under construction and not yet operational.

Re-Certification Audit and Scope Change (2 – 3 July 2024)

The Audit Scope for SIG Combibloc Group covered the BSC Cluj, Romania, Head Office (Department Corporate Responsibility) in Linnich (Germany) and SIG Combibloc Procurement AG in Neuhausen (Switzerland).

Supply chain activities included in the Audit Scope:

- Material Conversion – Principles 1 to 4 (transition)

All applicable criteria in the ASI Performance Standard were included in the Audit Scope.

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AUDIT OUTCOME

- Certification

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AUDIT METHODOLOGY  
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

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CERTIFICATION PERIOD

12 October 2024 – 30 May 2027

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NEXT AUDIT TYPE

Surveillance Audit

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NEXT AUDIT DATE

12 April 2026

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CERTIFICATE NUMBER

7



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

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## ENTITY OVERVIEW

SIG is a leading solutions provider of better packaging for our customers, for consumers, and for the world. SIG (the 'Entity') has unique portfolio of aseptic carton, bag-in-box, and spouted pouch, and works in partnership with its customers to bring food and beverage products to consumers around the world in a safe, sustainable, and affordable way. The Entity's technology and innovation capabilities enable it to provide its customers with versatile packaging systems and solutions for innovative products and smart operations, all to address the ever-changing needs of consumers.

Founded in 1853, the Entity is headquartered in Neuhausen, Switzerland, and is listed on the SIX Swiss Exchange. The Entity currently employs approximately 9,000 people worldwide and has customers located in over 100 countries. In 2023, the Entity produced 53 billion units and generated over €3 billion in revenue. The Entity also has an AA ESG rating by MSCI, a 13.9 (low risk) score by Sustainalytics, Platinum CSR rating by EcoVadis, and is included in the FTSE4Good Index. For insights into trends that drive the food and beverage industry, visit: <https://www.sig.biz/en-au/news-insights/blog>

## MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
<b>SYSTEMS</b>	High	High	High	HIGH
<b>RISKS</b>	High	High	High	HIGH
<b>PERFORMANCE</b>	High	High	Medium	HIGH
<b>OVERALL</b>		<b>HIGH</b>		

## FINDINGS

CRITERION	RATING	COMMENT
<b>1. BUSINESS INTEGRITY</b>		
1.1 Legal Compliance	Conformance	The Entity has developed and implemented Policies, systems, procedures and processes that conform to ASI Performance Standard legal compliance requirements. The Entity has systems in place to maintain adequate awareness of and to ensure Compliance with Applicable Law.
1.2 Anti-Corruption	Conformance	<p>The Entity has established appropriate Anti-Corruption measures, including Policies, training, Due Diligence assessments and a 'whistleblowing' hotline. The Entity's employees participate in regular training on Anti-Bribery and Corruption laws and regulations and improper payments compliance. SIG's Anti-Corruption / Anti-Bribery, Corruption Policy and Whistleblowing Policy and Charter are available at:</p> <p><a href="https://www.sig.biz/en/investors/governance/code-of-conduct">https://www.sig.biz/en/investors/governance/code-of-conduct</a></p> <p>SIG's Whistleblowing Service "Speak Up" Compliance and Integrity hotline is available at:</p> <p><a href="https://www.sig.biz/en/sustainability/speak-up">https://www.sig.biz/en/sustainability/speak-up</a></p> <p>SIG has disclosed further information on its Anti-Corruption and Bribery measures in its 2023 Annual Report, page 338:</p> <p><a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>
1.3a-e Code of Conduct	Conformance	<p>The Entity has implemented a Code of Conduct including principles relevant to Environmental, Social and Governance performance. The Entity conducts regular training programmes for employees and to raise awareness of the Code among business partners and suppliers. Further information on the Code is available throughout the 2023 Annual Report:</p> <p><a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p> <p>SIG's Code of Conduct is available at:</p> <p><a href="https://www.sig.biz/en/investors/governance/code-of-conduct">https://www.sig.biz/en/investors/governance/code-of-conduct</a></p>
<b>2. POLICY AND MANAGEMENT</b>		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity's Management Systems are certified against ASI, FSC™ (Forest Stewardship Council™ trademark licence code: FSC™ C020428), GFSI, ISCC PLUS, ISO 14001, ISO 14040, ISO 14044, ISO 27001, ISO 45001, ISO 50001, ISO 9001, LEED, and SEDEX. It has systems, procedures and processes that conform to the Environmental, Social, and Governance practices of the ASI Performance Standard. Further information is available at: <a href="https://www.sig.biz/en/about-sig/certifications">https://www.sig.biz/en/about-sig/certifications</a></p> <p>The Entity has the endorsement and support from senior management who provide sufficient resources for regular review of the Policies and meeting the ASI Performance Standard requirements, as evidenced. The Board of Directors approves the Group's ESG Policies (see SIG Annual Report 2023, page 269).</p> <p>Further information is available in the SIG Annual Report 2023: <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p> <p>The Entity has communicated the Policies internally and externally which conforms to the ASI Performance Standard requirement: <a href="https://www.sig.biz/en/sustainability/esg">https://www.sig.biz/en/sustainability/esg</a></p>

CRITERION	RATING	COMMENT
2.2a-c Leadership	Conformance	<p>The Entity has implemented an organisation structure to ensure conformance with the ASI Performance Standard and to ensure sufficient resources to support the implementation of the Standard. Further Information is available at SIG Annual Report 2023 pages 47 and 269:  <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p> <p>The Board of Directors (BoD), acting collectively, has the ultimate responsibility for the conduct of business of SIG Group AG ("SIG" or the "Company", and together with its subsidiaries, the "Group" or the "SIG Group") and for delivering sustainable value for shareholders and other Stakeholders. The Board sets the Company's strategic aims, ensures that the necessary financial and human resources are in place to meet the Company's objectives, and supervises and controls the management of the Company.</p> <p>The BoD's Nomination and Governance Committee (NGC) oversees the Group's strategy and governance on corporate responsibility for environmental, social, and governance (ESG) matters, in particular regarding key issues that may affect the Group's business and reputation, including climate and nature-related risks and opportunities.</p> <p>The Group Corporate Responsibility Director provides updates on the Group's sustainability approach and ESG performance to the NGC and the BoD twice a year and provides input to the BoD in its annual strategy meeting. This ensures that the BoD maintains oversight of key climate- and nature-related aspects and KPIs relevant to SIG's business. The BoD also approves the Group's ESG Policies.</p>
2.3a Environmental and Social Management Systems - Environmental	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the ASI Management Systems requirements. The Entity has an integrated Management System and holds a valid ISO 14001 and 45001 certificate. SIG Physical climate risk quantitative assessments (April 2024) have been validated by Ernst &amp; Young, and an ISO 14001 certified Management System. The Entity is operating an extensive internal audit program for all sites. All certifications of Environmental and Social Management Systems are published on SIG's website:  <a href="https://www.sig.biz/en/about-sig/certifications">https://www.sig.biz/en/about-sig/certifications</a></p>
2.3b Environmental and Social Management Systems - Social	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the Social Management Systems requirements. SIG's commitment to promoting fair labour practices and upholding labour rights is embedded in the Entity's Human Rights, Labor, and Community Engagement Policy. The approach is guided by the United Nations Guiding Principles on Business and Human Rights, and the relevant Organization for Economic Co-operation and Development (OECD) frameworks.</p> <p>SIG is a signatory to the United Nations Global Compact and is committed to adhering to the standards encompassed by the International Bill of Human Rights, the International Labor Organization's (ILO) core labour standards, and the Ethical Trading Initiative (ETI) Base Code (see SIG Annual Report 2023, pages 95-96 and the Human Rights, Labor and Community Engagement Policy: <a href="https://cms.sig.biz/media/zr3pd4yy/sig-esg-policy-human-rights-labour-community.pdf">https://cms.sig.biz/media/zr3pd4yy/sig-esg-policy-human-rights-labour-community.pdf</a>).</p> <p>All 27 SIG production plants globally completed four-pillar SEDEX Members Ethical Trade Audits (SMETA) in SIG's 2023 two-year audit</p>

CRITERION	RATING	COMMENT
		<p>cycle (see Annual Report, page 95). Further information is provided in the SIG Annual Report 2023 and SIG Child Labor Report 2023:  <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>
2.4a-e Responsible Sourcing	Conformance	<p>Responsible sourcing is one of three key pillars of the SIG Sustainability Strategy which forms their Corporate Compass. The Entity has the ambition to become net positive and has set a clear responsibility roadmap activity plus targets in its sustainability approach. Through its efforts, the Entity aspires to drive systemic change in the industry by fostering responsible sourcing in the supply chain.</p> <p>Refer to the publicly available Responsible Sourcing Policy at:  <a href="https://api.sig.biz/media/nfrngihy/sig-esg-policy-responsible-sourcing.pdf">https://api.sig.biz/media/nfrngihy/sig-esg-policy-responsible-sourcing.pdf</a></p> <p>Refer to the SIG Annual Report 2023 "Our supply chain" (page 90) and GRI report in the SIG Annual Report 2023 "Sustainable raw materials" (pages 289): <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>The Entity implements the capital expenditure and investments Due Diligence, and impact assessment processes established at the corporate level. They have conducted a self-assessment using the WWF Water Risk Filter to identify which production plants are in water-stressed areas. The plants in water-stressed areas – Merced (USA), Querétaro (Mexico), Riyadh (Saudi Arabia), and Suzhou (China) – together account for 14% of their production plants. Site water risk assessments and the development of water management action plans have commenced for each of these plants, in addition to their existing water management systems (see SIG Annual Report 2023, page 76).</p> <p>For plants which, based on the assessment, are in higher risk areas, the Entity has initiated dialogues on action plans and local environmental management programs where necessary (see EHS Policy, page 11).</p> <p>Environmental risks are identified on environmental aspects, which are evaluated for all operations, including for new projects and major changes. Plant specific risks are defined, evaluated and actions tracked in the database "Easyflow" (Risk Assessment Level 1 and Level 2)</p> <p>Further information is provided in the SIG Annual Report 2023:  <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>
2.6a-h Human Rights Impact Assessment	Conformance	<p>The Entity has conducted Human Rights Impact assessments for New Projects regarding Criterion 2.5 and 2.6 following:</p> <ol style="list-style-type: none"> <li>1. Commitment to identify, prevent, and manage actual and potential Human Rights impacts in operations, supply chain, and with respect to our major business relationships.</li> <li>2. All 27 SIG production plants globally completed the four-pillar SEDEX Members Ethical Trade Audits (SMETA) in 2023 (see SIG Annual Report 2023, page 95). Thus, the three facilities that fall within the scope of this standard because they were opened/ changed after 2018, PSZ (AP3) in Suzhou (included in PSU SMETA audit), CBOB in Saudi Arabia and Queretaro in Mexico, have also undergone a SMETA audit.</li> <li>3. Human Rights risks are assessed as part of the Sedex pillars on labour and health and safety, alongside business ethics and the environment.</li> <li>4. Actual negative impacts on people and their Human Rights which were identified through SEDEX audits in 2023. Further information is</li> </ol>



CRITERION	RATING	COMMENT
		<p>provided in the SIG Annual Report 2023:  <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p> <p>5. Affected Rightsholders within the company have the possibility to anonymously seek advice or file grievances through the SIG Integrity &amp; Compliance Hotline (anonymous to the extent permissible under local law), their supervisors, line managers, or, dependent on topics addressed, directly through the legal &amp; compliance or people &amp; culture departments. Reported issues received through these channels are subsequently investigated. See Human Rights, Labor and Community Engagement Policy, page 4:  <a href="https://cms.sig.biz/media/zr3pd4yy/sig-esg-policy-human-rights-labour-community.pdf">https://cms.sig.biz/media/zr3pd4yy/sig-esg-policy-human-rights-labour-community.pdf</a></p> <p>6. Establishment of a steering committee to oversee the implementation Human Rights Due Diligence roadmap. Members include the Chief People and Culture Officer (a member of the Group Executive Board with designated responsibility for Human Rights) and senior leaders from relevant business functions (see SIG Annual Report 2023, page 97).  <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>
2.7a-f Emergency Response Plan	Minor Non-Conformance	<p>The Entity has implemented site-specific emergency plans for all sites. Emergency plans clarify processes and responsibilities in the respective local languages and address potential impacts on people, the environment and assets. The process is based on influencing factors such as the working environment, employees input and organisational requirements.</p> <p>However, at the time of the Audit, these emergency plans were not publicly disclosed.</p>
2.8a-d Suspended Operations	Conformance	<p>The Entity has implemented a Business resilience plan to address situations where it may have to suspend or significantly alter operations due to factors outside its control, which takes into account Material adverse environmental, social and governance impacts. Key business risks are addressed in the SIG Annual Report 2023, related to ESG topics (page 46) and enterprise risk management process (page 34): <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>
2.9a-b Mergers and Acquisitions	Conformance	<p>The Entity implemented a Due Diligence process for mergers and acquisitions to review its environmental, social and governance practices related to this Standard, including those associated with Historical Aluminium Operations.</p>
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures, and processes that conform to the closure, decommissioning, and divestment requirements. Processes are implemented for the environmental impact assessment and mitigation measures, and social planning and records for Stakeholder consultation are established.</p> <p>More information on disclosures is available in the Entity's ESG related Policies: <a href="https://www.sig.biz/en/sustainability/esg">https://www.sig.biz/en/sustainability/esg</a></p> <p>And as well as in the SIG Annual Report 2023, pages 95-97 and 319:  <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>

### 3. TRANSPARENCY

CRITERION	RATING	COMMENT
3.1a-b Sustainability Reporting	Conformance	<p>The governance approach of the Entity is published in the SIG Annual Report 2023, which is publicly accessible at: <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p> <p>The Report provides public access to material environmental, social and economic impacts (see pages 45-47): The sustainability approach is informed by ongoing Stakeholder engagement and an assessment of most material topics (see materiality diagram on page 45). This is based on both the potential impact on the environment, society, and the economy, and on the potential risks and opportunities to the business associated with each topic. Taking into consideration the update of the GRI Universal Standards in 2021, material topics were re-defined according to the new GRI Standards in 2022 (see GRI report in the SIG Annual Report 2023, page 277).</p> <p>The Entity's governance approach to environmental, social and economic impacts is also described in ESG related Policies on governance, which is published at: <a href="https://www.sig.biz/en/investors/esg">https://www.sig.biz/en/investors/esg</a></p> <p>The Entity's Annual Report is externally assured (Limited Assurance Engagement on Sustainability Information) by PriceWaterhouseCoopers (see SIG Annual Report 2023, pages 118 and 272).</p>
3.2 Non-compliance and Liabilities	Conformance	<p>The Entity has provided extended information about non-compliances and liabilities in the SIG Annual Report 2023. Further information is provided in SIG Annual Report 2023 page 277 (GRI 2-27):</p> <p>The relevant KPI "Non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services in our carton businesses (number of incidents)" (see SIG Annual Report 2023, page 341) is externally assured by PriceWaterhouseCoopers.</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity's payments to governments are regularly reviewed, and financial accounts are audited by PricewaterhouseCoopers (PwC) Germany. A summary of these is presented in the Consolidated Financial Statements in the Entity's Annual Report. The Entity's Anti-Corruption Policy and Code of Conduct include clauses for disclosure.</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>The Entity has implemented Policies and processes to set Stakeholder complaints, grievances and requests for Information. A Complaints Resolution Mechanism is implemented to ensure conformance to the ASI requirements. The Entity has implemented a whistleblowing mechanism, (see SIG Annual Report 2023, page 112).</p> <p>The Entity's Integrity &amp; Compliance Hotline is one of the channels available to report an issue or concern. The Hotline is available to all SIG employees, as well as to external Stakeholders such as investors, suppliers, customers, or other business partners. It is also available to anyone who wants to raise a concern regarding ethical conduct, Human Rights or the environment related to their operations or suppliers' business activities. Reports can be submitted anonymously (where permitted by local legislation).</p> <p>Details on the hotline and how to report a concern is available at: <a href="https://www.sig.biz/en/sustainability/speak-up">https://www.sig.biz/en/sustainability/speak-up</a>  <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p>

CRITERION	RATING	COMMENT
4.1a Environmental Life Cycle Assessment	Conformance	The Entity has developed and implemented Policies, systems, procedures and processes which conform with the ASI Performance Standard's Life Cycle Assessment (LCA) requirements. The Entity has evaluated the life cycle impacts of all major product lines. Further information is available at: <a href="https://www.sig.biz/en/sustainability/life-cycle-assessments">https://www.sig.biz/en/sustainability/life-cycle-assessments</a>
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	<p>The Entity's LCA tool is compliant with ISO 14040 requirements. The Entity's LCA studies and LCA data can be provided upon request and is available at: <a href="https://www.sig.biz/en/sustainability/life-cycle-assessments">https://www.sig.biz/en/sustainability/life-cycle-assessments</a></p> <p>The Entity has developed and implemented Policies, systems, procedures and processes which conform with the ASI Performance Standard's Life Cycle Assessment communication requirements.</p> <p>Upon customer requests, information on GHG emissions is delivered for products suitable for their GHG reporting. The numbers reflect the 'cradle-to-gate' (SIG gate) Greenhouse Gases (GHG) emissions of the aseptic carton business and is based on Scopes 1, 2 and 3 GHG emissions accounting. Details about GHG reporting is in line with the GHG protocol, the GRI standards and the criteria from the Science Based Targets initiative can be found in the SIG Annual Report 2023 (<a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a>).</p>
4.2 Product Design	Conformance	The Entity has developed and implemented Policies, systems, procedures and processes that conform to the ASI Performance Standard's product design requirements. Further information is available at: <a href="https://api.sig.biz/media/k4gc0llm/sig-esg-policy-product-stewardship.pdf">https://api.sig.biz/media/k4gc0llm/sig-esg-policy-product-stewardship.pdf</a>
4.3a-b Aluminium Process Scrap	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures and processes to minimise the generation of Aluminium Process Scrap within its operations and 100% of Aluminium Scrap is collected and treated separately. Key Performance Indicators (KPIs) are monitored and reported in the Entity's Annual Report: <a href="https://www.sig.biz/en/sustainability/cr-reports">https://www.sig.biz/en/sustainability/cr-reports</a></p> <p>The Entity has an Aluminium Process Scrap (alloy separation) strategy. Further details are available in the Annual Report 2023 and EHS Policy 2024.</p>
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Conformance	The Entity has developed and implemented Policies, systems, procedures and processes that conform to the ASI Performance Standard's recycling strategy requirements. A Standard Operating Procedure (SOP) for developing a market-related local environmental strategy was released and communicated to all business markets. The Entity's recycling strategy roadmap with targets and milestones starting in 2019 was also reviewed during the Audit. Further information is available in the SIG Annual Report 2023: <a href="https://www.sig.biz/en/investors/results-reports-presentations/2023">https://www.sig.biz/en/investors/results-reports-presentations/2023</a>
4.4d Collection and Recycling of Products at End of Life	Conformance	The Entity has established a Standard Operating Procedure (SOP) for developing a market-related local environmental strategy that was released and communicated to all business markets. Further information is available in the SIG Annual Report 2023: <a href="https://www.sig.biz/en/investors/results-reports-presentations/2023">https://www.sig.biz/en/investors/results-reports-presentations/2023</a>

CRITERION	RATING	COMMENT
<b>5. GREENHOUSE GAS EMISSIONS</b>		
5.1a-b Disclosure of GHG Emissions and Energy Use	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.4 GHG Emissions Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>6. EMISSIONS, EFFLUENTS AND WASTE</b>		
6.1a-f Emissions to Air	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.2a-g Discharges to Waters	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.3a-g Assessment and Management of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.4a-b Public Disclosure of Spills and Leakages	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.5a-c Waste Management and Reporting	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6a-g Bauxite Residue	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a-f Spent Pot Lining (SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a-d Dross	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>7. WATER STEWARDSHIP</b>		
7.1a-b Water Assessment and Disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
7.2a-e Water Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
<b>8. BIODIVERSITY AND ECOSYSTEM SERVICES</b>		
8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.2a-g Biodiversity Management	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.3a-c Management of Priority Ecosystem Services	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.4 Alien Species	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.5a-b Commitment to "No Go" in World Heritage Properties	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6a-d Protected Areas	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.6e Protected Areas - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
8.7a-i Mine Rehabilitation	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>9. HUMAN RIGHTS</b>		
9.1a-d Human Rights Due Diligence	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.2a-e Gender Equity and Women's Empowerment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.3a-i Indigenous Peoples	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5a Cultural and Sacred Heritage - Identification	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.5b Cultural and Sacred Heritage - Impacts	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.6a-i Displacement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.7a-h Affected Populations and Organisations	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8a Conflict-Affected and High-Risk Areas - Strong Management Systems	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.8e Conflict-Affected and High-Risk Areas - Report annually	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
9.9 Security practice	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
<b>10. LABOUR RIGHTS</b>		
10.1a-c Freedom of Association and Right to Collective Bargaining	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.2a Child Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
10.3a-c Forced Labour	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.4a-c Non-Discrimination	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.5 Communication and engagement	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.6a-g Violence and Harassment	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.7a-c Remuneration	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.8a-c Working Time	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
10.9a-b Informing Workers of Rights	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

## 11. OCCUPATIONAL HEALTH AND SAFETY

11.1a Occupational Health and Safety (OH&S) Management System	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
11.2 Employee engagement on Health and Safety	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

### ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable Law, or will avoid any Breach from occurring.

### DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	12 October 2018	Issued - Certification
1	26 March 2020	Updated to correct the certification scope (an incorrect reference to the Saalfelden facility in Austria)
2	5 July 2021	Surveillance Audit. Update certification scope to clarify SIG Combibloc Group AG as the Entity that captures head office, procurement and production sites.

3	19 December 2021	Re-Certification Audit. Audit commenced prior to expiry of initial certification; Rollover of initial certification dates following ASI oversight and preparation of updated Certificate and Report.
4	3 March 2022	Scope Change Audit to incorporate the Suzhou AP3 facility, China.
5	22 April 2022	Scope Change Audit to include the Riyadh site, Saudi Arabia.
6	19 December 2022	Scope Change Audit to include the Querétaro site, Mexico.
7	12 October 2024	Re-Certification and Scope Change Audit – Full Certification. Scope Change to apply the ASI Performance Standard V3– Principles 1 to 4 (transition).

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