

**PACK THE
FUTURE WITH US!**

2025 CORPORATE SUSTAINABILITY REPORT

WINTIPAK AG | Bankstrasse 4 | CH-8400 Winterthur | Switzerland





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Leadership Message

Our commitment to sustainable growth and responsible business practices

1. Introduction

Statement from the CEO

“WINTIPAK takes continually concrete actions to reduce its carbon footprint in providing sustainable packaging solutions for perishable food distribution. In partnership with our suppliers and customers, we optimize our operations to deliver low-carbon products that contribute to a more sustainable and responsible future for all of us.”

Sustainability is an integral part of WINTIPAK AG’s business strategy and a key driver of long-term value creation. As a supplier of aseptic packaging materials to the global food industry, we recognize our responsibility to reduce environmental impacts, act responsibly across our value chain and provide safe, high-quality solutions for our customers.

In recent years, sustainability requirements from customers, regulators and society have increased significantly. At WINTIPAK, we view these developments not as constraints, but as an opportunity to continuously improve our performance and strengthen our competitiveness. Our sustainability activities are therefore guided by measurable targets, transparent reporting and continuous improvement.

A central element of our strategy is our science-based Net Zero Roadmap. Using 2018 as our baseline year, we are committed to reducing Scope 1 and Scope 2 greenhouse gas emissions by 50 % by 2030, achieving net-zero

emissions in our own operations by 2040 and reaching net-zero emissions across our entire value chain by 2050. These targets guide our investment decisions, operational measures and product innovation efforts.

In 2025, we made further progress along this path. We continued to rely on 100 % certified renewable electricity and 100% Co² compensated gas at our Halle (Saale) production site, expanded on-site solar power generation and maintained a recycling rate of over 90 % for process waste. At the same time, we further developed our low-carbon product portfolio under the WINTIPAK® Planet line, enabling our customers to significantly reduce the carbon footprint of their packaging solutions.

Sustainability at WINTIPAK goes beyond environmental performance. We are committed to responsible sourcing, respect for human rights, safe and healthy working conditions, and ethical business conduct. These principles apply across our organization and

throughout our supply chain and are reflected in our policies, management systems and daily operations.

This Sustainability Report provides a transparent overview of our approach, progress and challenges. We see transparency as a prerequisite for trust and constructive dialogue with our stakeholders.

We are aware that the transformation towards a more sustainable economy is an ongoing journey. We will continue to review our targets, improve our performance and work closely with our customers, suppliers and partners to contribute to a more sustainable packaging value chain.

Markku Vauhkonen
Chief Executive Officer
WINTIPAK AG



**>96%
recyclability**



**>90% recycling potential
(design for recycling)**



**– 50% Scope 1 & 2
emissions by 2030**

1.1 About this report

About this report

This Sustainability Report describes the environmental, social and governance (ESG) performance of WINTIPAK AG for the reporting year 2025. It provides a comprehensive overview of how sustainability is integrated into WINTIPAK's business model, operations and long-term strategy.

This report has been prepared with reference to the GRI Standards 2021 (Core option), as published by the Global Reporting Initiative (GRI). Where applicable, disclosures are aligned with the Ten Principles of the United Nations Global Compact (UNGC), the Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, and relevant ISO management system standards, including ISO 14001 and ISO 50001. While the report is primarily prepared in accordance with the GRI Standards, the double materiality assessment has been conducted with reference to relevant European sustainability reporting requirements, including the Corporate Sustainability Reporting Directive.

The reporting period covers the timeframe from 1 January 2025 to 31 December 2025. Unless otherwise stated, the information presented applies to all WINTIPAK AG operations. Comparative data from previous years is included where avail-

able to illustrate performance trends and progress over time. While this report covers the reporting year 2025, it also includes forward-looking statements and selected outlook information for 2026.

This report is published annually. It is intended for customers, business partners, employees, financial institutions, certification bodies and other stakeholders with an interest in WINTIPAK's sustainability performance.

For questions or feedback regarding this report, please contact:

Office: **WINTIPAK AG**
Email: sustainability@wintipak.com

1.2 Our sustainability reporting

Reporting Approach

WINTIPAK's sustainability reporting follows the principles of accuracy, transparency, consistency and comparability. Data is collected across production sites, functions and departments using established internal reporting systems and is reviewed by the Sustainability Steering Team.

All relevant sustainability data is maintained in centralized reporting systems and documented in a structured manner. The collection, validation and consolidation of information is carried out through close collaboration be-

tween production sites and relevant departments to ensure consistency and reliability of reported information. Observations and improvement opportunities identified during the reporting process are systematically recorded and integrated into internal continuous improvement processes.

Environmental data, including greenhouse gas emissions and energy consumption, is calculated in accordance with ISO 14064-1, ISO 14067, ISO 14040 and ISO 14044, as well as the Greenhouse Gas Protocol Corporate

Accounting and Reporting Standard. Corporate Carbon Footprint (CCF) and Product Carbon Footprint (PCF) calculations are externally validated.

The consolidation approach for sustainability reporting is based on the principle of operational control. Selected environmental indicators, including CCF and PCF, are subject to external validation to ensure transparency and credibility.



Winterthur, Switzerland
Operating Headquarters, Global Operations

Halle (Saale), Germany
Factory, R&D Centre

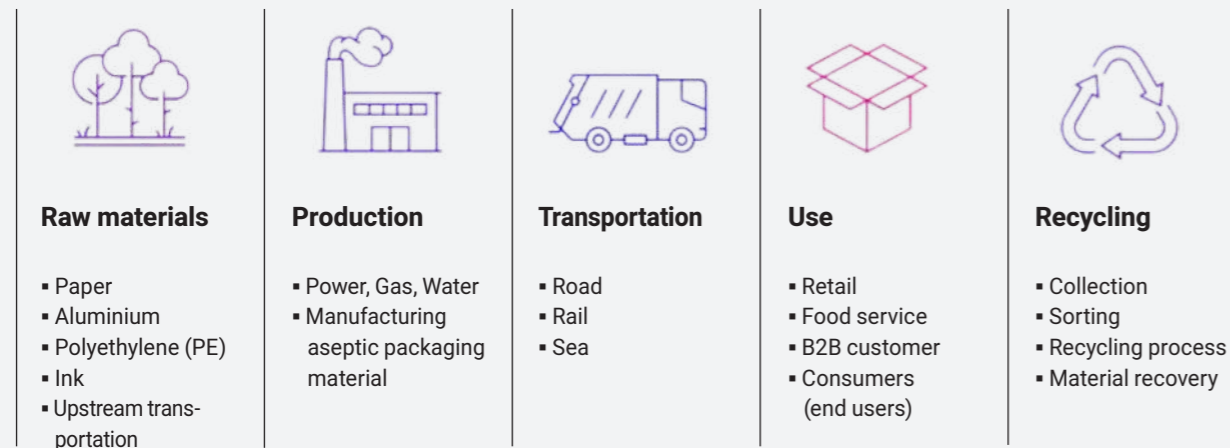
Paris, France
Sales Office

San Pietro in Gu (Padova), Italy
Factory



Our value chain

From responsible sourcing to circular solutions



Where estimates or assumptions are required, conservative methodologies are applied. Any methodological changes or recalculations are disclosed transparently to ensure comparability across reporting periods.

The green way

Vision to be 2050 carbon emission neutral

Planned Improvements:

Recycling PE (Non-Food), Green Energy in PE Production, Recycling Aluminum, best CFP Supplier for Paper.

2018 Start Basic Year

2024
Green Energy (2020)
PE Reduction (2023)
Energy Reduction Actions (2018 -...)

2025
PE Recycling Content
Aluminum Recycling Content

2026
PE Recycling Content
Aluminum Recycling Content

2030 Short Term Target
50 % CO₂ eq Reduction (Scope 1 & 2) in own operations

2040 Mid Term Target
Achieve full Net Zero emissions in our own operations

2050 Long Term Target
Net Zero CO₂ eq in whole value chain



1.3 Highlights and ratings

Key Highlights

In 2025, WINTIPAK continued to strengthen its sustainability performance across all key ESG dimensions.

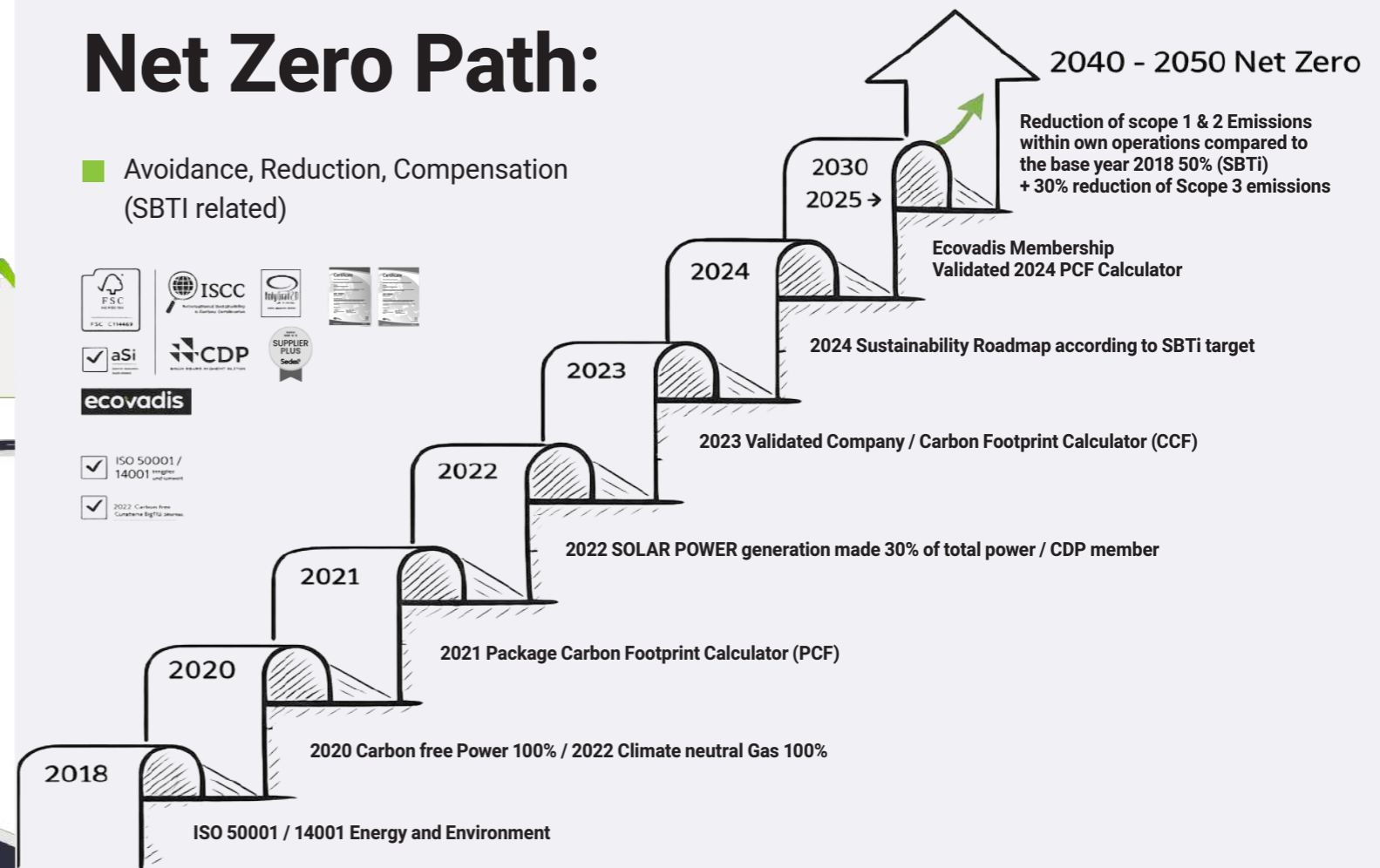
Key highlights include:

- Progress toward the Net Zero Roadmap (baseline year: 2018)
- 100% certified green electricity and climate-neutral gas at the Halle (Saale) production site
- Approximately 30% of site energy is generated through on-site solar power
- Achieved a process waste recycling rate of approximately 92% in 2025
- Continued expansion of the WINTIPAK® Planet low-carbon product portfolio
- Fair wage benchmarking across all subsidiaries
- Investments in employee well-being, workplace safety and professional development
- Strengthening responsible supply chain management through Supplier Code of Conduct and SMETA audits

WINTIPAK participates in the Carbon Disclosure Project (CDP) and is undergoing EcoVadis certification to further enhance transparency and benchmarking of its sustainability performance. The company is also a member of the UN Global Compact and the Holy Grail 2.0 initiative

Net Zero Path:

Avoidance, Reduction, Compensation (SBTi related)



1.4. Company Profile

Company Overview

Following the decision by the board of Greatview Aseptic Packaging PLC in January 2024 to restructure the organization and spin out its international business operations (outside mainland China), WINTIPAK has been operating as an independent Swiss company serving global customers. This strategic separation marked the beginning of a new phase, establishing WINTIPAK as a standalone entity focused on international markets. WINTIPAK AG operates as a Swiss-based manufacturer of aseptic packaging materials for the liquid food industry. Effective April 1, 2025, the company changed its name from Greatview Aseptic Packaging Europe GmbH to WINTIPAK AG. The legal entity, as well as all rights and obligations, remain unchanged under Swiss law. All contracts, certifications, permits, registrations, and operational structures have continued without interruption.

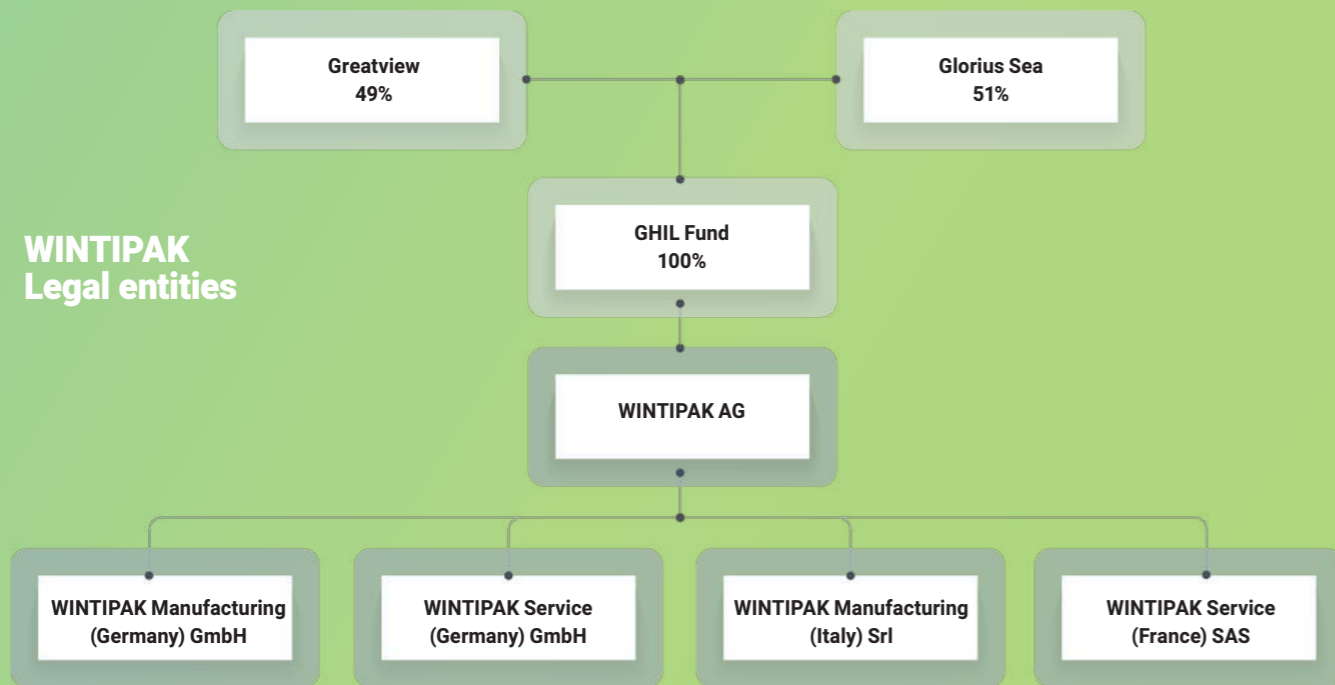
Over the years, WINTIPAK has developed into a specialized manufacturer of multilayer composite packaging materials, serving customers across Europe and selected international markets. The company has consistently invested in production capabilities, innovation, quality management, and sustainability. Strategic milestones include the development of low-carbon packaging solutions under the WINTIPAK® Planet product line and the implementation of certified environmental and energy management systems. Today, WINTIPAK combines operational excellence, technological expertise, and sustainability-driven innovation to support its customers in meeting increasingly stringent regulatory and environmental requirements

1.4. Company Profile

Ownership and Corporate Structure

Following the 2024 restructuring of Greatview Aseptic Packaging PLC and the spin-out of its international business operations, WINTIPAK AG is now 100% owned by GHIL (Greatview Holdings Limited), a Hong Kong-based investment fund. GHIL is jointly owned by Glorious Sea (51%) and Greatview (49%). GHIL appoints the Board of Directors of WINTIPAK AG. However, the company is governed and operates independently in accordance with the Swiss Code of Obligations, maintaining full operational autonomy in its business activities.

WINTIPAK AG is headquartered in Winterthur. The company operates production facilities in Germany and Italy and supplies aseptic packaging materials to customers across Europe and over 80 international markets. WINTIPAK AG specializes in the development and production of multilayer composite packaging materials for the liquid food industry. Its core products include aseptic carton packaging solutions designed to ensure food safety and extended shelf life.



Financial investment
– No operational control or involvement.

1.4. Company Profile

Organizational Structure

WINTIPAK AG, headquartered in Winterthur, Switzerland, serves as the holding company of the WINTIPAK Group. The company exercises operational control over its subsidiaries.

The group structure includes:

- WINTIPAK Manufacturing (Germany) GmbH
- WINTIPAK Service (Germany) GmbH
- WINTIPAK Manufacturing (Italy) Srl
- WINTIPAK Service (France) SAS

All operational entities are fully consolidated within this Sustainability Report. The reporting scope is based on the principle of operational control. The Supervisory Board of WINTIPAK AG oversees the strategic direction of the Group, while operational management is delegated to the Executive Management Team.



WINTIPAK AG



WINTIPAK Manufacturing (Germany) GmbH



WINTIPAK Manufacturing (Italy) Srl

1.4. Company Profile

Governance Structure

WINTIPAK AG is governed by an Executive Management Team led by the Chief Executive Officer (CEO). The Executive Team includes representatives responsible for operations, finance, sales and sustainability-related functions. The company is overseen by a Supervisory Board (Board of Directors), which is responsible for strategic oversight and monitoring of executive management.

The Supervisory Board consists of two members. All members are male and no independent board members are currently appointed. The composition of the Supervisory Board reflects the

ownership structure of WINTIPAK AG. Further details on governance structures and responsibilities are provided in section 1.9 Sustainability Governance.

Business Model and Production

WINTIPAK produces multilayer composite packaging materials combining paperboard, polymer layers and aluminum barriers. The production process includes printing, extrusion coating, lamination and slitting into customer-specific formats. Production volumes are measured in kilometers of packaging material supplied annually to customers. Sustainability performance indica-

tors such as carbon footprint, energy intensity and material efficiency are integrated into operational decision-making.

Markets Served

WINTIPAK supplies customers primarily within Europe, with additional sales activities in selected international markets. The company operates in a highly regulated industry with strict food safety and material compliance requirements.

1.4.1 Company Profile

Activities and Value Chain

WINTIPAK's core activities include:

- Development and production of aseptic packaging materials
- Laminating and converting multilayer composite materials
- Product innovation focused on low-carbon and recyclable packaging
- Collaboration with customers on packaging performance and sustainability

The upstream value chain consists primarily of:

- FSC™ certified paperboard suppliers
- Polyethylene (PE) suppliers, including certified bio-attributed and recycled materials
- Aluminum foil suppliers
- Providers of inks, adhesives and auxiliary materials

The majority of direct suppliers are located within the European Union. Sustainability requirements are cascaded through contractual obligations and certification systems. 's customers are primarily B2B partners in the food and beverage industry, including manufacturers and filling/packaging companies for dairy products, plant-based beverages, fruit juice beverages and other liquid foods.

Entities Included in the Report

This Sustainability Report covers WINTIPAK AG and its operational subsidiaries in Germany, Italy and Switzerland. Unless otherwise stated, all environmental, social and governance data refer to these operational entities. The consolidation approach for sustainability reporting is based on operational control.



1.4.2 Governance Structure

Governance Structure

WINTIPAK AG is governed by an Executive Management Team led by the Chief Executive Officer (CEO). The Executive Team comprises senior leaders responsible for operations, finance, sales, and sustainability-related functions, ensuring the effective management of the company's day-to-day business activities.

The Board of Directors is the highest governing body of WINTIPAK AG and is responsible for the overall direction, supervision, and control of the company, in accordance with the Swiss Code of Obligations. Its non-transferable and inalienable duties include, in particular, the ultimate management of the company, the determination of the corporate strategy, the establishment of the organizational structure, the design of

accounting, financial control and financial planning systems, as well as the appointment, supervision, and remuneration of the Executive Management Team. The Board also oversees risk management, compliance, and sustainability-related matters to ensure the long-term success and responsible conduct of the business.

Operational management is delegated to the Executive Management Team, which implements the strategy and policies defined by the Board of Directors and is accountable for the company's performance.

Further details on governance structures and responsibilities are provided in section 1.9 Sustainability Governance.

1.4.3 Business Model and Production

Business Model and Production

WINTIPAK AG produces multilayer composite packaging materials combining paperboard, polymer layers, and aluminum barriers. The production process includes printing, extrusion

coating, lamination, and slitting into customer-specific formats. Annual production volumes are expressed in kilometres, reflecting the total linear length of packaging material supplied to

customers. Sustainability performance indicator, such as carbon footprint, energy intensity, and material efficiency, are integrated into operational decision-making.

1.4.4 Markets Served

Markets Served

WINTIPAK AG supplies customers primarily within Europe, with additional sales activities and customers in over 80 international markets. The company operates in a highly regulated industry characterized by stringent food safety and material compliance requirements.



Our Sustainability Approach

At WINTIPAK, sustainability is embedded into the core of the business. As a provider of high-performance aseptic packaging materials for the liquid food industry, the company recognizes its responsibility to reduce environmental impact, safeguard people and act with integrity across the value chain. WINTIPAK systematically addresses relevant impacts by following a

risk-based strategy that includes prevention, mitigation, and continuous improvement. A central pillar is the integration of sustainability goals into the corporate strategy, complemented by clear responsibilities, regular action plans, and measurable KPIs. Implementation is ensured through training, enhanced collaboration with suppliers, and external audits, with

progress transparently reported annually in the sustainability report. To ensure that sustainability efforts focus on the most relevant environmental, social and governance impacts, WINTIPAK conducts a structured double materiality assessment. The following section explains the methodology used to identify the company's key sustainability topics.



Contribution to the United Nations Sustainable Development Goals
 WINTIPAK's sustainability strategy contributes to the United Nations Sustainable Development Goals (SDGs), which provide a global framework for addressing environmental, social and economic challenges. As a manufacturer of aseptic packaging materials for the liquid food industry, WINTIPAK supports the SDGs through responsible sourcing, climate action, circular material use, fair working conditions and responsible governance across the value chain. The sustainability targets presented in the following section illustrate how these commitments are translated into measurable actions and long-term objectives.

Material Topics

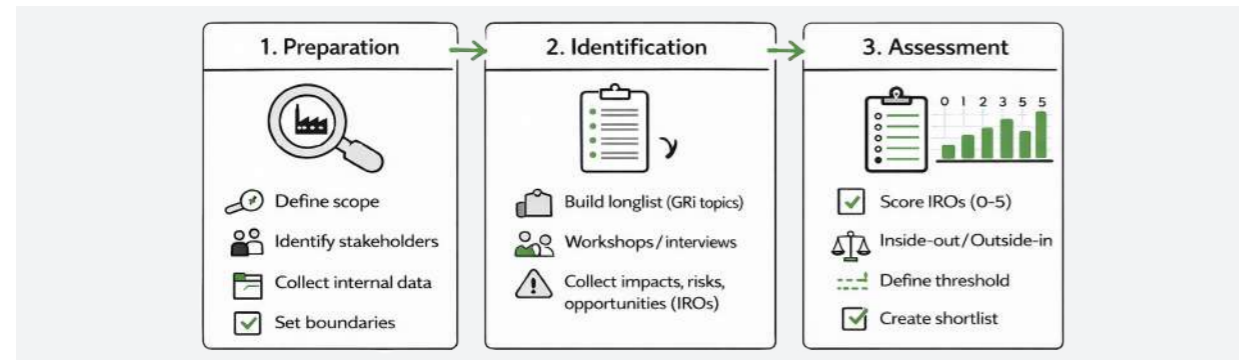
Our material topics and double materiality approach

WINTIPAK identifies its material sustainability topics through a structured assessment process that considers both impact materiality and financial materiality. The analysis was conducted in reference to the principles of GRI and in alignment with the ESRS standards.

For each of the three sustainability pillars, a wide range of different impact mechanisms must be taken into account. The influence of our business activities therefore requires a differentiated consideration of the respective effects. The identification and assessment of impacts are based on internal analyses, stakeholder input and available external guidance. This approach ensures a consistent and transparent evaluation process. Whether an impact occurs or may potentially occur is assessed in a context-specific manner, considering various influencing factors. The interests and expectations of the respective stakeholders are also incorporated in a context-specific manner into the respective assessment.

The assessment of the identified impacts is carried out according to the standard for actual impacts based on their magnitude, irreversibility, and scope. For potential impacts, the magnitude and probability of occurrence are considered. If multiple (potential) impacts exist for a topic area, the further analysis is based on the most likely severe impact. Negative consequences are always prioritized, as the precautionary principle requires the most critical consideration. Impact materiality assesses WINTIPAK's actual and potential impacts on the environment and society, while financial materiality evaluates sustainability-related risks and opportunities that could influence the company's financial performance, position or future development. Material topics are identified based on internal risk assessments, customer requirements, certification and audit results, regulatory developments and industry benchmarks. While a formal external stakeholder survey has not yet been conducted, stakeholder input is gathered continuously through customer dialogues, employee feedback, supplier interactions and participation in sustainability initiatives.

The materiality assessment process is illustrated below.

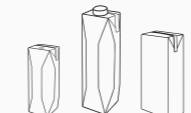








Based on this structured approach, WINTIPAK has identified the following key material topics:

- **Climate change mitigation** (Scopes 1, 2 and 3)
- **Circular economy and recycling**
- **Responsible sourcing and supply chain transparency**
- **Fair and safe working conditions**
- **Ethical governance and compliance**




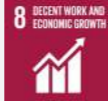
Further details on the methodology are provided in the appendix.






Theme	Significant impacts	Key Risks & Opportunities	Target		Action	Development
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Our Products</p> </div> <div style="text-align: center;">   </div> </div>						
Environmentally friendly materials & production	Reduction of environmental impacts throughout the entire life cycle	Conflicts of objectives (recyclate vs. quality requirements) O: Differentiation in the market through demonstrable environmental performance	1	WINTIPAK Planet development of a packaging or material made from bio-attributed PE	We can offer our full product portfolio with recycled content options (BA/PE 25–100%) and provide products based on recycled PE and recycled aluminium. Certified sourcing is ensured through FSC®, while responsible aluminium sourcing is supported through ASI certification. In addition, RSPO-certified material options are available to promote responsible bio-based sourcing and transparent supply chains. A validated PCF was calculated for 100% of the product portfolio updated LCA is planned in 2026	75%
Fair and safe working conditions (own operations and supply chain)	Improved working conditions along the value chain	R: Insufficient implementation or monitoring of labour standards in own operations or at suppliers may result in non-compliance with social requirements, reduced employee satisfaction and potential reputational or regulatory exposure O: Strengthened employee well-being and satisfaction, improved retention and productivity, and establishment of a reliable and socially responsible value chain through consistent labour and social standards	2	Improvement of working conditions for everyone in Wintipak's value chain	Implementation of fair working conditions through SMETA audits, regular employee surveys and continuous investments in workplace quality, employee well-being and responsible supply chain practices.	70%
Product Compliance and Consumer Protection	Protection of consumers and the environment	R: Incomplete or faulty compliance in the value chain (material compliance, labeling, traceability). O: Strengthened customer trust through high/100% product safety	3	Continuous development of our internal systems	Investments in compliance systems, regulatory monitoring, certifications and data transparency to ensure consumer protection and legal conformity	90%

<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Environment</p> </div> <div style="text-align: center;">    </div> </div>						
Climate Change & Energy	Release of GHG through the use of fossil fuels	R: Higher costs due to rising CO2 prices C: Reduction of operating costs through increased energy efficiency	1	Reduction of our Scope 1 & 2 emissions in line with SBTi targets (related) by 50% by 2030	In 2025, we achieved an 83% emission reduction compared to the 2018 baseline. This represents progress towards its 2030 targets. Continuous improvements are supported by ISO 50001 energy management and increasing solar power generation. CO ₂ emissions from natural gas consumption are partially compensated through certified offsetting measures. Aligned with the Carbon Disclosure Project (CDP).	83%
	Generation of renewable energy	R: / C: Increasing resilience, reducing operating costs		Expansion of PV systems on the company premises	Further investments	

Theme	Significant impacts	Key Risks & Opportunities	Target	Action	Development	
	Utilization of natural CO2 storage capacities	R: Higher material costs for paper due to increasing biodiversity loss and environmental pollution C: Externally increasing availability of 'recovered fibre'	2	Reduction of our Scope 3 emissions in line with SBTi targets (related) by 30% by 2030	In 2018 what is our basis, compared to 2025 we reached an improvement of 14% To achieve the target we reduce our process waste, more efficient production, biobased PE	45%
	Reducing emissions through the use of bio-based plastic	R: Market acceptance barriers C: Competitive advantage through ecological product differentiation C: Lower dependence on fossil resources		Increase in the proportion of RS (ISCC*)-certified raw materials in the portfolio	Marketing and Product improvements in place	70%
Materials and circular economy	Consumption of resources	R: Higher material procurement costs C: Reduction of operating costs by increasing resource efficiency	1	Reuse of 'production waste' for own use > conservation of resources High recyclability of our products. The individual components can be separated by over 90%	Maintain a recycling rate of approximately 92% through reuse of production waste and continuous improvement of material recyclability.	80%
	Use of fossil resources	R: Dependence on fossil raw materials C: Rising prices and regulatory costs of fossil raw materials increase the economic viability of bio-based and secondary alternatives	2	Reduced dependence on fossil raw materials	Use biobased PE and other secondary materials	70%
	Resource efficiency through design-for-recycling or / closing material loops through high recycling potential	R: / C: Competitive advantage through design-for-recycling (high separability)	3	Enhancing product recyclability through eco-design principles and continuous optimisation of materials and packaging solutions.	Active participation in the Green Point system in Germany and ongoing cooperation with relevant stakeholders to strengthen recycling structures and responsible product stewardship.	70%
	Conservation of resources through the use of secondary materials	R: Market acceptance barriers / demand volatility Regulatory requirements (food contact) C: Competitive advantage through ecological product differentiation	4	Expansion of the share of secondary materials in procurement	Internal recycling of paper waste, cores and expansion of recycled aluminium and recycled PE within the product portfolio.	50%
	Despite intensive wastewater treatment, AOX can enter the environment in low concentrations through the wastewater	R: / C: /	1	Reuse process water to 100%	Target is to use all our process water in a regeneration unit to 100%. At the moment only Germany has such kind of regeneration unit	60%
Environmental protection	Preservation of ecosystems through the sourcing of sustainably produced raw materials	R: / C: Competitive advantage through ecological product differentiation	2	Contribution to the protection and preservation of ecosystems through sustainable raw material procurement	Certifications ASI, 100 % FSC Paper	70%
	Environmental impact from ongoing operations	R: / C: /	3	Continuous improvement of the environmental impact	ISO 14001 certified since 2016	90%

Theme	Significant impacts	Key Risks & Opportunities	Target	Action	Development	
Social		  				
Fair and attractive employer	/	R: Economic Situation C: Competitive advantage in attracting skilled workers through higher wages, lower turnover	1	Fair Pay out of Living wage comparison	In 2025 we established a fair wage study to compare on all subsidiaries if we pay good and the result is that WINTIPAK is quite over the average. A yearly monitoring is established	90%

Theme	Significant impacts	Key Risks & Opportunities	Target	Action	Development	
	/	R: Lack of flexibility due to permanent contracts C: Higher employer attractiveness, lower turnover	2	Working conditions (contracts and working hours) Bonus Increase in employer attractiveness and employee retention	Clear employee KPIs, targeted investments in working conditions and a structured programme to sustainably reduce overtime while supporting well-being and productivity	90%
	/	R:/ C: Recruitment of skilled workers	3	Talent Programm and Employee for Employer Branding & L&D Specialist (w/m/d)	In 2025, job advertisement for talent programme and employee for employer branding & L&D specialist (f/m/d)	60%
	/	R:/ C: Higher employer attractiveness, lower turnover	4	Promoting the balance between work and family/private life	Individual shift planning, vacation planning, waiting days and special leave arrangements.	90%
Respectful interaction	Promoting an inclusive work environment	R: Homogeneous team structures carry the risk of limited perspective diversity, which can make the development of innovative solutions more difficult. C: Targeted strengthening of a diverse workforce can improve the work environment. Higher productivity and lower turnover.	1	Our goal is a work environment based on mutual respect; we create an inclusive framework that firmly establishes equal opportunities across all areas of the company.	Training, continuous awareness-raising, UN Women (planned 2026), reporting channels	60%
Social Dialogue	/	R: Lack of or insufficient structures for communication can negatively affect employee satisfaction C: Improvement of the work culture	1	Intensify dialogue with employees	Established regular weekly social dialogue meetings between employees and their line managers, supported by continuous improvement teams	70%

Theme	Significant impacts	Key Risks & Opportunities	Target	Action	Development	
Governance		 				
Purchasing	Promoting the sustainable performance of our suppliers	R: Undiscovered compliance risks in the supply chain (tier-2 and tier-3 suppliers) C: Increased future viability of the value chain through close, value-based collaboration	1	Ensuring comprehensive/complete transparency of the entire supply chain with regard to human rights, environmental and social standards, as well as ethical business practices by 2030	SMETA, ASI, EcoVadis, Audits, Supplier CoC, supplier questionnaire etc.	80%
Customer	Promoting conscious consumption	R:/ C: Competitive advantage through high transparency	1	Targeted development of communication channels	Implementation of a Digital Product Passport (QR code) providing transparent and accessible information on material composition, recyclability, sustainability and food safety.	50%
Data protection	Potential loss of sensitive data	R: Data protection-related incidents could lead to reputational damage with customers and consumers. Maintaining and expanding data protection systems C: /	1	Continuous optimization of data protection management	Continuous investment in IT solutions and employee training to strengthen data protection.	50%

WINTIPAK's sustainability strategy is aligned with selected United Nations Sustainable Development Goals (SDGs), particularly in the areas of climate action, responsible consumption and production, decent work and economic growth.

Sustainability Strategy 2025–2030 ESG integrated into our business model



1.7. Sustainability

Materials & Circularity

Target	Baseline	2025 Status	2030 Target
FSC certified paper	-	100%	Maintain
Increase bio-attributed PE	2018	Expanded portfolio	Continuous increase
Process waste recycling rate	2018	>90%	Maintain >90%
Design for recyclability	-	Portfolio aligned	Continuous optimization

Supply Chain & Human Rights

Target	Status 2025	2030 Target
Supplier Code of Conduct coverage	Implemented	Maintain 100% key suppliers
Risk-based supplier screening	Implemented	Expand audit coverage
Zero tolerance child/forced labor	No confirmed cases	Maintain

People & Governance

Target	Status 2025	Ongoing Objective
Fair remuneration benchmarking	Completed	Annual review
Occupational health & safety	ISO 45001	Continuous improvement
Whistleblower system	Maintain & optimization	Full accessibility
Sustainability governance	Steering Team active	Integration into strategic decisions

WINTIPAK reviews progress against these targets annually. Performance is monitored through certified management systems, risk assessments and external validations. Where necessary, targets are refined to reflect regulatory developments, stakeholder expectations and scientific pathways.

1.7 Sustainability Target Overview

Sustainability Targets

WINTIPAK's sustainability strategy is guided by measurable, time-bound targets aligned with international standards and regulatory developments (related to SBTi targets). The following overview summarizes our key ESG objectives, baseline year, current status and long-term ambition.

The double materiality assessment was conducted in alignment with the principles of the GRI Standards and with reference to the European Sustainability Reporting Standards (ESRS).

Climate & Energy

Target	Baseline	2025 Status	2030 Target	Long-Term Ambition
Reduce Scope 1 & 2 emissions	2018	On track	-50%	Net Zero operations by 2040
Reduce Scope 3 emissions	2018	Progress achieved	-30%	Net Zero value chain by 2050
Renewable electricity	-	100% at Halle	Maintain	Expand to all sites
On-site solar generation	-	~30% Halle	Increase share	Continuous expansion

1.8 Policies and commitments

Policies & Commitments

WINTIPAK's sustainability approach is underpinned by a set of policies and commitments that define expectations for employees, suppliers and business partners.

Key policies include:

- Code of Conduct
- Supplier Code of Conduct
- Environmental Policy
- Health and Safety Policy
- Human Rights Commitment
- Sustainable Procurement Policy

These policies are aligned with internationally recognized frameworks and principles, including the UN Sustainable Development Goals (SDGs), the UN Global Compact (UNGC), the UN Guiding Principles on Business and Human Rights, the ILO Core Labour Standards and the OECD Guidelines for Multinational Enterprises. They are communicated internally and externally. Compliance is monitored through audits, management reviews and continuous improvement processes.



Governance Structure

WINTIPAK AG operates under a two-tier governance structure consisting of a Board of Directors (Supervisory Board) and an Executive Management Team. This governance framework ensures a clear separation between strategic oversight and operational execution and supports transparent decision-making, effective risk management, and accountability in line with Swiss corporate law and international ESG expectations.

Supervisory Board (Highest Supervisory Body)

The Supervisory Board is the highest governing body of WINTIPAK AG and holds ultimate responsibility for the overall management, strategic direction, and supervision of the company in accordance with the Swiss Code of Obligations. Its non-transferable and inalienable duties include the definition of corporate strategy, approval of the organizational structure, oversight of financial reporting and internal control systems, appointment and supervision of Executive Management, and the monitoring of risk management, compliance, and sustainability-related matters.

The Board currently consists of two male members with close affiliation to the company and its shareholders. No independent members are currently appointed. WINTIPAK AG is committed to strengthening its governance framework by appointing independent Board members in line with the recommendations of the SIX Swiss Exchange and recognized international best practices. This initiative forms part of the company's ongoing preparation for a potential future stock exchange listing.

Board Oversight

The Supervisory Board integrates environmental, social, and governance (ESG) considerations into its oversight responsibilities and decision-making processes. It oversees the company's sustainability strategy and monitors material ESG impacts, risks, and opportunities, including those related to climate change, resource efficiency, supply chain resilience, regulatory compliance, and stakeholder expectations. Sustainability performance and ESG-related risks are regularly reviewed at Board level. The Board evaluates progress against defined targets and ensures alignment between sustainability objectives, corporate strategy, and financial planning. ESG considerations are embedded into the company's risk management and internal control systems.

Executive Management Team

The Executive Management Team is responsible for the operational management of WINTIPAK AG and the implementation of the strategy approved by the Supervisory Board. Led by the Chief Executive Officer (CEO), the Executive Management Team is accountable for delivering financial and non-financial performance, including the achievement of sustainability targets.

The Executive Management Team comprises senior executives with functional responsibility across key areas, including operations, human resources, commercial activities, supply chain, finance, quality, and sustainability. The team ensures the integration of ESG considerations into business processes, investment decisions, and performance management systems.

Executive Management is responsible for implementing effective internal controls, compliance systems, and risk management processes, including those related to environmental and social impacts. It also ensures transparent reporting on material ESG topics in line with applicable regulatory and voluntary reporting standards.

At the end of the reporting period, the position of Chief Financial Officer / Chief Information Officer (CFO/CIO) remained vacant.

The Supervisory Board exercises oversight over Executive Management and monitors performance against strategic, financial, and ESG-related objectives.



Sustainability Management

Sustainability governance at WINTIPAK AG is embedded within the company's organizational structure through clearly defined roles and responsibilities. A dedicated Sustainability Steering Team, comprising representatives from key functions, is responsible for coordinating the implementation of sustainability initiatives and monitoring progress against defined targets.

The Steering Team reports regularly to the Executive Management Team and supports the integration of sustainability considerations into operational and strategic decision-making processes. Performance is monitored through defined key performance indicators and supported by management systems certified in accordance with relevant ISO standards.

1.9.3 Role of the Supervisory Board

Role Supervisory Board

The Supervisory Board ensures that sustainability considerations are integrated into corporate strategy, risk management, and long-term business planning. It receives regular reports from the Executive Management Team on sustainability performance, key indicators, and material developments.

Through this oversight function, the Supervisory Board fulfills its duty of care with respect to sustainability-related impacts, risks, and opportunities, ensuring that these are appropriately managed and aligned with the company's long-term objectives.



Reporting Oversight

The Supervisory Board is informed about the preparation, structure and key contents of the Sustainability Report. Prior to publication, the Board reviews the report at a strategic level to ensure consistency with corporate governance principles, sustainability objectives and overall business strategy. The responsibility for the operational preparation of the report lies with Executive Management and the Sustainability Steering Team.

Conflicts of Interest

WINTIPAK maintains procedures to identify, disclose and manage potential conflicts of interest. Members of the Supervisory Board and Executive Management are required to act in the best interest of the company. Any personal or financial interests that could influence objective decision-making must be disclosed and appropriately managed. Given the ownership structure of

WINTIPAK AG, shareholder representatives serve on the Supervisory Board. Potential conflicts arising from this structure are addressed in accordance with applicable corporate governance principles and legal requirements.

Communication of Critical Concerns

WINTIPAK provides mechanisms for employees and external stakeholders to raise concerns regarding potential misconduct, compliance violations or ethical issues. A whistleblower channel is available via the company website. In addition, concerns may be submitted via email to sustainability@wintipak.com or through direct communication with designated management representatives. Reports are treated confidentially and investigated appropriately. Retaliation against individuals who raise concerns in good faith is not tolerated.

Remuneration Policy

Executive remuneration at WINTIPAK is designed to ensure fair and performance-based compensation aligned with the company's long-term development. At the time of reporting, sustainability targets are not formally integrated as a defined component of the variable remuneration system. However, sustainability performance and climate-related objectives are considered in strategic management discussions and target-setting processes. Compensation structures are reviewed periodically by the Supervisory Board.

Compliance with laws and regulations

During this reporting period, there were no legal violations by WINTIPAK. Nevertheless, we regularly review our internal control systems to identify any potential issues in a timely manner and, if necessary, take corrective action.

Stakeholder Engagement

WINTIPAK engages with a broad range of stakeholders, including customers, employees, suppliers, certification bodies and industry organizations. Engagement takes place through regular meetings, audits, surveys,

training sessions and participation in collaborative initiatives. Stakeholder feedback is used to identify risks and opportunities, refine sustainability priorities and improve transparency and performance.

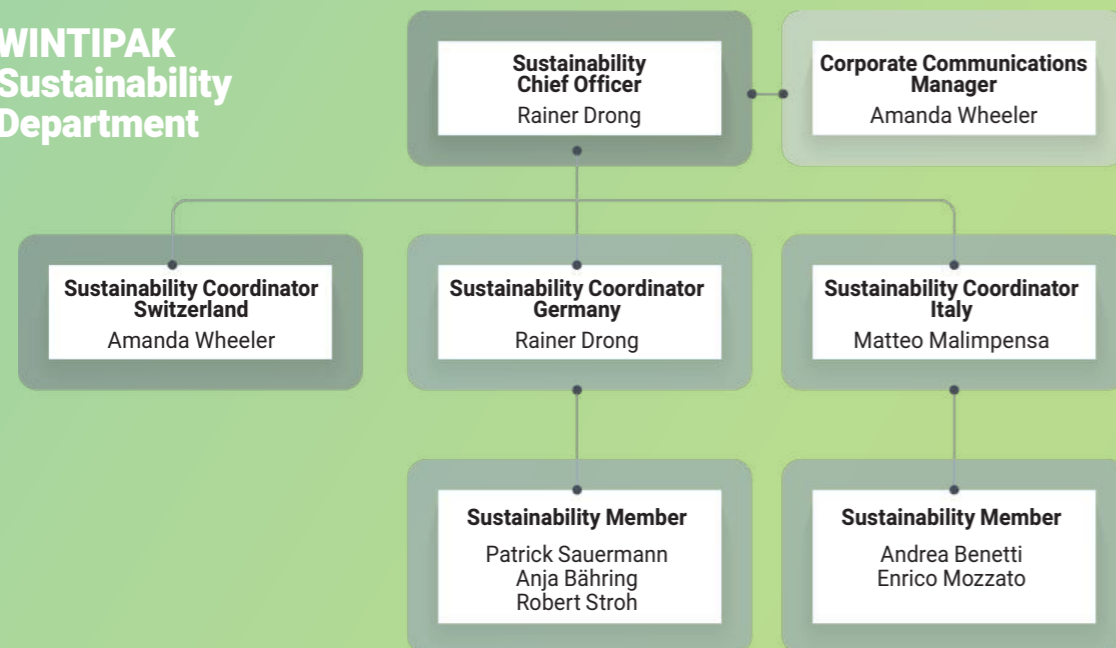
Certifications & Partnerships

WINTIPAK's sustainability approach is built on credible frameworks and externally verified systems. The company is committed to transparency and continuous improvement through the following certifications, memberships and tools:

- CDP (Carbon Disclosure Project) – climate data reporting
- EcoVadis – Sustainability Rating (in progress) <https://recognition.ecovadis.com/ATayAxpY6UqkVojDCPUMsQ>
- UN Global Compact – member, aligning with the Ten Principles on human rights, labor, environment and anti-corruption
- Holy Grail 2.0 – member of the digital watermarking initiative for next-generation packaging recyclability
- Science Based Targets initiative (SBTI) – climate targets aligned with science-based pathways
- ISO 14001 (Environmental Management)
- ISO 50001 (Energy Management)
- ISO 9001 (Quality Management)
- BRCS Packaging Materials – Grade AA certified
- SMETA
- FSC Chain of Custody certification
- RSB certification (valid until November 2025; transition to ISCC in preparation)
- Authorized Economic Operator (AEO) status
- Validated Corporate Carbon Footprint (CCF) and Product Carbon Footprint (PCF) calculation tools
- Operation Clean Sweep (OCS) planned for 2027
- ISO 45001 certification planned for 2027
- Environmental Product Declarations (EPDs) portfolio-wide implementation in progress
- Operation Clean Sweep (OCS)
- UN women empowerment
- RSPO <http://www.rspo.org/members/9-6395-26-000-00>
- Living Wage
- UN Women

These frameworks and tools ensure that WINTIPAK's sustainability performance is measurable, comparable and credible for customers, business partners and other stakeholders.

WINTIPAK Sustainability Department



PROUDLY RATED
GOLD | Top 5%
ecovadis
 Sustainability Rating
SEP 2025

TOP 4%
 BY ECOVADIS
 WITH A SCORE OF 79/100 = 96%

WINTIPAK



Certifications



2.1 Climate strategy

Climate Strategy

Climate protection is a central pillar of WINTIPAK AG's sustainability strategy. As an energy- and material-intensive manufacturer of aseptic packaging materials, WINTIPAK recognizes both its responsibility and its opportunity to actively contribute to global climate change mitigation.

WINTIPAK's climate ambition is defined by a science-based Net Zero Roadmap, using 2018 as the baseline year. The roadmap includes three clearly defined milestones:

- Reduction of Scope 1 and Scope 2 greenhouse gas emissions by 50% by 2030
- Achievement of net-zero emissions in own operations by 2040
- Achievement of net-zero emissions across the entire value chain by 2050

These targets are aligned with the principles of the Science Based Targets initiative (SBTi) and guide strategic planning, capital investments and operational decision-making. While the targets have not been formally validated by SBTi, they are developed in accordance with its methodologies and applied consistently across the organization. Climate considerations are systematically integrated into production planning, sourcing strategies,

technology investments and product development.

Climate change mitigation

Climate change mitigation is a core sustainability topic with significant impacts on the environment and society (inside-out) and financial, regulatory and strategic implications for WINTIPAK (outside-in). WINTIPAK follows a science-based Net Zero Roadmap, using 2018 as the baseline year, with defined reduction targets for Scope 1, Scope 2 and Scope 3 emissions. By protecting food and extending its shelf life, WINTIPAK packaging helps reduce food loss throughout the value chain, thereby indirectly contributing to climate change mitigation. Measures include the use of 100% certified renewable electricity and 100% CO₂ compensated Gas at the Halle (Saale) site, continuous energy efficiency improvements, reduction of material-related emissions through lightweighting and renewable raw materials, development of low-carbon products such as WINTIPAK® Planet, and active supplier engagement to reduce upstream Scope 3 emissions. The Corporate Carbon Footprint (CCF) and Product Carbon Footprint (PCF) are calculated annually and externally validated.

2.2 Greenhouse Gas Emissions and Corporate Carbon Footprint

Emissions & Footprint

The WINTIPAK internal database for the financial year 2025 provided the basis for preparing the greenhouse gas (GHG) inventory. Observations and identified optimization potentials were documented as part of the data review process. The inventory covers Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased energy) and Scope 3 (other indirect emissions across the value chain), which are reported as CO₂ equivalents (CO₂e).

WINTIPAK calculates and reports its greenhouse gas (GHG) emissions in accordance with ISO 14064-1 and the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. The company prepares an annual Corporate Carbon Footprint (CCF), which serves as a central management instrument for monitoring climate performance and supporting strategic decision-making. The Corporate Carbon Footprint includes all operational sites in Germany, Italy and Switzerland and is based on the principle of operational control. It covers Scope 1, Scope 2 and relevant Scope 3 emission categories.

Scope 1 emissions include direct emissions from on-site fuel combustion and company-controlled processes. These emissions are reduced through continuous energy efficiency measures, process optimization and the use of CO₂-compensated gas.

Scope 2 emissions include indirect emissions from purchased electricity and heat. At the Halle (Saale) production site, WINTIPAK uses 100% certified renewable electricity and supplements external supply with on-site photovoltaic systems, which currently cover approximately 30% of the site's total energy demand.

Scope 3 emissions represent the largest share of WINTIPAK's total carbon footprint. They include upstream and downstream activities such as raw material sourcing, transportation, business travel and end-of-life treatment of packaging materials. WINTIPAK addresses Scope 3 emissions through responsible sourcing, increased use of certified bio-attributed materials, supplier engagement, material innovation and product design optimization. In line with its SBTi targets, WINTIPAK also aims to reduce Scope 3 emissions by 30% across the value chain.

Beyond Scope 1, Scope 2 and Scope 3 emissions, WINTIPAK also considers the broader lifecycle impact of its products. Packaging typically represents a limited share of the total carbon footprint of consumer goods; however, it plays a critical role in protecting food, extending shelf life and reducing food waste. By ensuring product integrity throughout transportation, storage and consumption, WINTIPAK's packaging solutions contribute to avoiding significantly higher emissions associated with food loss. This underlines the important role of packaging in reducing overall lifecycle emissions by avoiding food waste, particularly at the consumer stage.

Emission factors used in the calculation are primarily derived from the Ecoinvent database 3.11. Where available, supplier-specific emission factors are applied to increase data accuracy. For certified bio-attributed materials, a mass balance approach is used in accordance with relevant certification standards. GHG emissions are monitored annually in order to track progress against WINTIPAK's science-based Net Zero Roadmap, identify emission hotspots and support targeted emission reduction measures. The methodology and results of the Corporate Carbon Footprint are externally validated.

The Corporate Carbon Footprint serves to:

- monitor progress against emission reduction targets
- identify carbon-intensive processes and materials
- support investment and sourcing decisions
- provide transparent and credible climate data to customers and stakeholders

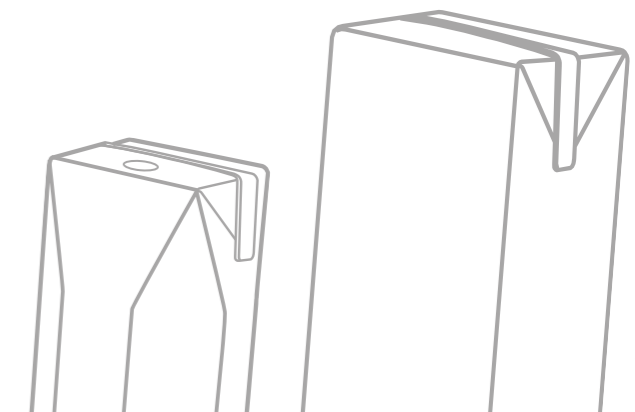
In addition to reporting direct and indirect emissions, WINTIPAK also evaluates potential avoided emissions resulting from the substitution of fossil-based materials with certified bio-attributed polyethylene and through lightweight product design.

Depending on the product configuration, WINTIPAK® Planet solutions can reduce cradle-to-gate emissions by up to 60% compared to conventional packaging solutions.

Product line	Potential reduction
WINTIPAK® Planet	up to 60%

Climate & Energy

Reducing emissions and driving the transition to net zero





		Date	25.03.2026			
Our Net Zero Roadmap (Base Year: 2018)		"base year 2018 kg Co ² eq / k meter"	"target 2030 kg Co ² eq / k meter"	"target 2025 kg Co ² eq / k meter"	"act 2025 kg Co ² eq / k meter"	"act 2025 % to basis"
Near Term Target 2030	Reduction to 50 % in own operations (Scope 1&2)	80	40	56.5	13.4	-83%
Mid Term Target 2040	Achieve full Net Zero emissions in our own operations (Scope 1,2,3 upstream)	700	490	578	629	-10%
Long Term Target 2050	Reach Net Zero across our entire value chain, from sourcing to post-us	700	490	578	629	-10%

<p>Information This document is valid for WINTIPAK AG with the factories Germany, Italy, Office Switzerland and France</p> <p>ALL targets are in accordance (related) with SBTi and calculation verified by external company PPP SBTi said for Scope 1&2 reduction 4,2% and Scope 3 2,5% per year</p> <p>All Data will be MONTHLY reviewed Responsible person is the Sustainability Supervisor: R.Drong</p> <p>Above represents the intensive target what is our main target, because you have to compare the emissions to what you produce</p> <p>Down is the total without any comparison and is not representative for a development, because more production also means more emissions</p>						

Total t CO ² eq overview Our Net Zero Roadmap (Base Year: 2018)		"base year 2018 t Co ² eq"	"target 2030 t Co ² eq"	"target 2025 t Co ² eq"	"act 2025 t Co ² eq"	"act 2025 % to basis"
Near Term Target 2030	reduction to 50 % in own operations (Scope 1&2)	10'309	5'113	7'278	2'498	-76%
Mid Term Target 2040	Achieve full Net Zero emissions in our own operations (Scope 1,2,3 upstream)	101'254	68'775	82'308	119'654	18%
Long Term Target 2050	Reach Net Zero across our entire value chain, from sourcing to post-us	101'254	68'775	82'308	119'654	18%

To Do		2025	2026	2028	2030
Scope 1 & 2					
Germany	Power and Gas reduction actions out of list (Laminator 2 heating Zones,LED,Heater change, free cooling...)				
Italy	Power Co ² free	Solar power generation	carbon free Gas	Power and Gas reduction actions out of list (Laminator heating Zones,LED,Heater...)	
Switzerland	Power Co ² free	Power reduction with LED			

Scope 3		2025	2026	2028	2030	Action 5
Germany	Main material reduction CFP e.g. LPB to buy with best CFP	recycling PE	recycling alu	BA PE		
Italy	Main material reduction CFP e.g. LPB to buy with best CFP	recycling PE	recycling Alu	BA PE		
Switzerland	Office materials CFP freindly					

The table summarizes WINTIPAK's progress towards its Net Zero targets, including emission reductions across Scopes 1, 2 and 3.



	WINTIPAK CCF 2025	Total Emissions Co ² eq (t)	Total emission t CO ₂ e (CH ₄) *	Total emission CH ₄ (t) *	Total emission t CO ₂ e (CO ₂) *	Total emission t CO ₂ e (N ₂ O) *	Total emission N ₂ O (t) *	Total emission t CO ₂ e (HFCs) *
Sum emissions (t) Co² eq	Scope	119'654.30	3'367.51	120.27	93'497.32	8'848.66	29.69	1'228.76
Scope 1 direct emissions (t) Co ² eq	1.0	1'232.34	1.80	0.06	1'180.63	0.65	-	-
Scope 2 indirect emissions energy (t) Co ² eq	2.0	1'265.17	14.98	0.54	3'503.81	19.71	0.07	-
Scope 3 other indirect emissions (t) Co ² eq	3.0	117'156.79	3'350.73	119.67	88'812.88	8'828.30	29.63	1'228.76
Scope 3 upstream (t) Co ² eq	3.1	110'713.82	-	-	-	-	-	-
Scope 3 downstream (t) Co ² eq	3.2	6'442.97	-	-	-	-	-	-

Total Emission Reduction (t) Co² eq	10'525.30	10.77	0.38	2'493.53	14.47	0.05
Scope 1 reduction direct emissions (t) Co ² eq	3'057.68	0.03	0.00	18.26	0.01	0.00
Scope 2 reduction indirect emissions energy (t) Co ² eq	5'774.41	10.75	0.38	2'475.28	14.47	0.05
Scope 3 reduction other indirect emissions (t) Co ² eq	1'693.22	-	-	-	-	-

Sum emissions kg Co² eq / k Meter	642.62	
Scope 1 direct emissions kg Co ² eq / k Meter	6.62	13.41
Scope 2 indirect emissions energy kg Co ² eq / k Meter	6.79	
Scope 3 other indirect emissions kg Co ² eq / k Meter	629.20	
Scope 3 upstream kg Co ² eq / k Meter	594.60	
Scope 3 downstream kg Co ² eq / k Meter	34.60	
Sum Emission reduction kg Co ² eq / k Meter	56.53	
Scope 1 Emission reduction kg Co ² eq / k Meter	16.42	47.43
Scope 2 Emission reduction kg Co ² eq / k Meter	31.01	
Scope 3 Emission reduction kg Co ² eq / k Meter	9.09	

target scope 1 and 2 kg Co ² eq / k Meter	56	SBTi related intensive target 4,2% p.a.
act Scope 1 & 2 emissions kg Co ² eq / k Meter	13	
% Improvement to year target	-76%	
% improvement to basis	-83%	

target Scope 3 emissions kg Co ² eq / k Meter p.a.	578	SBTi related intensive target 2,5% p.a.
act Scope 3 emissions kg Co ² eq / k Meter	629	
% Improvement to year target	9%	
% improvement to basis	-10%	

Our intensive emissions and targets are measured to produced 1000 Meter (k Meter)

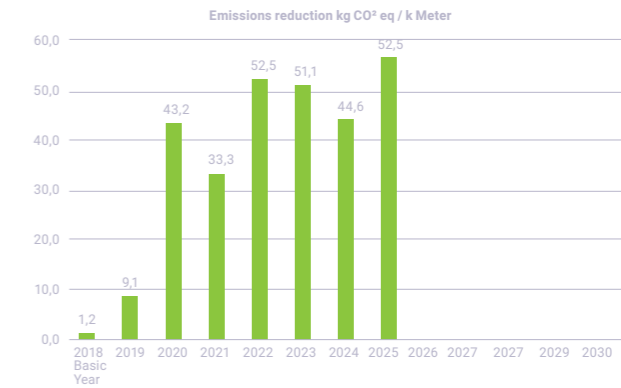
* For certain individual items, no greenhouse gas-specific emission factors were available; the corresponding values are therefore subject to uncertainty.



2.3. Carbon reduction measures and progress

Reduction Measures

WINTIPAK applies a structured approach to carbon reduction, focusing on operational efficiency, product innovation and supply chain engagement. Operational measures include energy optimization, waste heat recovery, reduction of material losses and continuous improvement initiatives. In parallel, WINTIPAK works closely with suppliers to increase the share of certified, renewable and low-carbon raw materials. On the product side, lightweighting, design-for-recycling and the expansion of the WINTIPAK® Planet product line enable significant reductions in product-related emissions. Depending on the configuration, Planet products can achieve carbon footprint reductions of up to 60% per packaging unit.



This is per year and must be normally cumulated

Basic year 2018	2025	Impr to basis
1.2	47.4	3850%

2.4 Product Carbon Footprint (PCF)

Product Footprint

WINTIPAK calculates Product Carbon Footprints (PCFs) for its packaging solutions in accordance with ISO 14067, ISO 14040 and ISO 14044. PCF calculations are supported by a validated internal calculator and are externally verified. The PCF is calculated on a cradle-to-gate basis and expressed per packaging unit (g CO₂e per pack). Biogenic carbon emissions are reported separately in accordance with the GHG Protocol.

PCF data enables WINTIPAK and its customers to understand the carbon intensity of individual packaging solutions, compare material configurations and identify reduction potentials. The results are increasingly used in customer dialogues, product development and sustainability-related decision-making.

Depending on the material composition and share of certified bio-attributed polyethylene, packaging solutions can achieve significant reductions in Global Warming Potential (GWP) compared to conventional fossil-based configurations. We have for all our portfolio a pcf for our customer.

2.5 Climate-related risks and opportunities

Climate Risks & Opportunities

Climate-related risks and opportunities are systematically assessed as part of WINTIPAK's enterprise risk management framework. Key risks include regulatory developments, energy

price volatility, raw material availability and supply chain disruptions. Opportunities arise from increasing customer demand for low-carbon packaging solutions, technological

innovation and long-term efficiency gains. WINTIPAK integrates climate considerations into strategic planning to enhance resilience and support long-term value creation.

Energy Management

Energy efficiency and the transition to renewable energy sources are key levers in WINTIPAK's climate strategy. The company operates an ISO 50001-certified energy management system and continuously monitors energy consumption across its production sites.

Key measures include:

- Use of 100% certified renewable electricity
- CO² compensated gas for thermal processes
- On-site photovoltaic systems generating approximately 30% of site energy demand
- Continuous investment in energy-efficient machinery and infrastructure

These measures contribute significantly to the reduction of operational greenhouse gas emissions and improve long-term energy resilience.

Energy management

Energy consumption is a material topic for WINTIPAK due to its environmental impacts (inside-out) and its relevance for cost stability, supply security and regulatory compliance (outside-in). See KPI's at the end of the report.

Transport-related emissions are considered within Scope 3 emissions and are addressed in the Value Chain Responsibility section of this report.



3

Materials & Circularity

Responsible sourcing and circular material solutions

Material composition of WINTIPAK packaging

Aseptic carton packaging materials produced by WINTIPAK consist primarily of paperboard, polymers and aluminum. Paperboard represents the largest share of the material structure and provides stability and strength to the packaging. Polymer layers ensure sealing and moisture protection, while a thin aluminum layer serves as a barrier against light and oxygen, enabling long shelf life for liquid food products.

On average, WINTIPAK's packaging materials consist of approximately 74% paperboard, 20% polymer and 5% aluminum, depending on the specific product configuration. The combination of these materials allows safe food preservation, efficient transport and extended shelf life without refrigeration.

The following illustration shows the typical material composition and recycling pathway of aseptic carton packaging materials.



- 7 Polyethylene**
Product contact surface and internal seals.
- 6 Polyethylene**
Adhesion layer.
- 5 Aluminium foil**
Primary barrier against microorganisms, light, oxygen, water and flavour. Conductor for induction heat-sealing.
- 4 Polyethylene**
Adhesion layer.
- 3 Paperboard**
Provides structure, including corner folds.
- 2 Print**
- 1 Polyethylene**
Protects against outside moisture. Flap sealing and print protection.

3.1. Climate-related risks and opportunities

Responsible Sourcing

Responsible sourcing is fundamental to WINTIPAK's sustainability approach. The company sources paperboard exclusively from FSC™-certified suppliers and applies strict requirements for polymer sourcing, including certified bio-attributed and recycled materials.

3.2. Material use and certified sourcing

Material Use

WINTIPAK monitors the total volume of materials used in production and packaging on an annual basis. In line with GRI 301, materials are categorized into renewable and non-renewable sources.

Category	Germany (t)	Italy (t)	Sum amount (t)
Renewable materials (paperboard, bio-attributed polymers, wooden pallets)	49.046,82	10.503,57	59.550,39
Non-renewable materials (fossil-based plastics, metals, additives, inks)	17.123,63	4.101,82	21.225,45
Total materials used	66.170,45	14.605,39	80.775,84
Share of renewable material	74%	72%	74%

Paper	47.584,00	10.373,18
Alu	3.444,37	867,23
PE	13.193,06	2.901,82
PE renewable	-	-

Palettes 17 kg p.St.	1.073,98	14,53
Strips	297,69	137,61
Ink	80,66	86,03
Cores	365,35	95,79
Plates	16,60	4,33

Packaging bottom, Top sheets, wooden palletes transport	23,49	20,07
Packaging tapes, foil	91,24	104,81

Renewable materials primarily include FSC™-certified paperboard, certified bio-attributed polyethylene and wood-based transport materials. In 2025, 100% of wood-based raw materials and paperboard were FSC™-certified.

Non-renewable materials mainly consist of fossil-based polymers, metals and auxiliary substances.

WINTIPAK continuously works to increase the share of renewable and recycled materials while reducing overall material intensity per packaging unit through lightweighting and design optimization.



3.3 Circular economy approach

Circularity

WINTIPAK's circular economy approach focuses on material efficiency, recyclability and collaboration across the value chain. Packaging solutions are designed to be compatible with existing recycling streams and to support post-consumer carton recycling.

The company actively participates in cross-industry initiatives such as Holy Grail 2.0 to advance next-generation recycling technologies.



Wednesday, June 4, 2025

Driven by: Holy Grail 2.0, AIM, Powered by: ALLIANCE TO END PLASTIC WASTE

Registration Form as Initiative Associate Member - "HolyGrail 2030 - Circular Packaging" - project year 1 & 2 (Jan 2025 - Dec 2026)
Associate membership is open to any stakeholders from the packaging value chain except branded goods manufacturers and retailers

Company/Organisation information

Company/Organisation name: WINTIPAK AG
 Company/Organisation type: WINTIPAK AG
 Street and number: Bankstrasse 4
 ZIP-code & place: 8400 Winterthur
 VAT-number: CHE114.838.085

Will you raise a PO for us to invoice against? No

Email for PO-request: amanda.wheeler@wintipak.com
 Email to send the invoice: amanda.wheeler@wintipak.com

Contact person for the initiative

Name person 1: Amanda Wheeler
 Info person 1: Marketing Specialist +41 52 551 39 00 ext. 3911
 Email person 1: amanda.wheeler@wintipak.com

I hereby confirm my company's / organisation's participation in HolyGrail 2030 for the 1st project year (January 2025 - December 2025) for a membership fee of €3.000. Yes




3.4 Material efficiency and lightweighting

Efficiency & Lightweighting

Continuous material optimization reduces resource consumption while maintaining performance and safety. Through lightweighting and design optimization, WINTIPAK has reduced material intensity per packaging unit and improved overall environmental performance.

Recycling Solutions

WINTIPAK provides guidance to customers on recycling compatibility and end-of-life solutions. Collaboration with recyclers and industry partners supports continuous improvement in collection, sorting and recycling outcomes. All EU regulations are in place with statements (EUDR, PPWR).



Product Information

Product Name	Wintipak 1000 Square
Product Category	Liquid Packaging
Serial Number	N/A
Materials	Paper Board 73 % Polyethylene 20 % Aluminium 6 % Ink < 1 %
Technical Specifications	WIP_1000_SQ_1000_Square_Pulp_CO_0100_2004_x0100_Square_1_1.pdf

Environmental Impact

Carbon Footprint	0.04772 kg CO2e
Carbon Footprint Report	View Report
Environmental Certifications	ISO 14001 Cradle to Cradle

Statement
on EU Regulation 2025/40 (PPWR) on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC and its applicability to Wintipak AG

August 2025

PPP

Confirmation of use of digital product passport

13.06.2025

We hereby confirm that the Wintipak AG is using the digital product passport tool, which ensures transparent traceability as well as proof of sustainability, recyclability ingredients (including countries of origin), CO2 emissions and other relevant sustainability information.

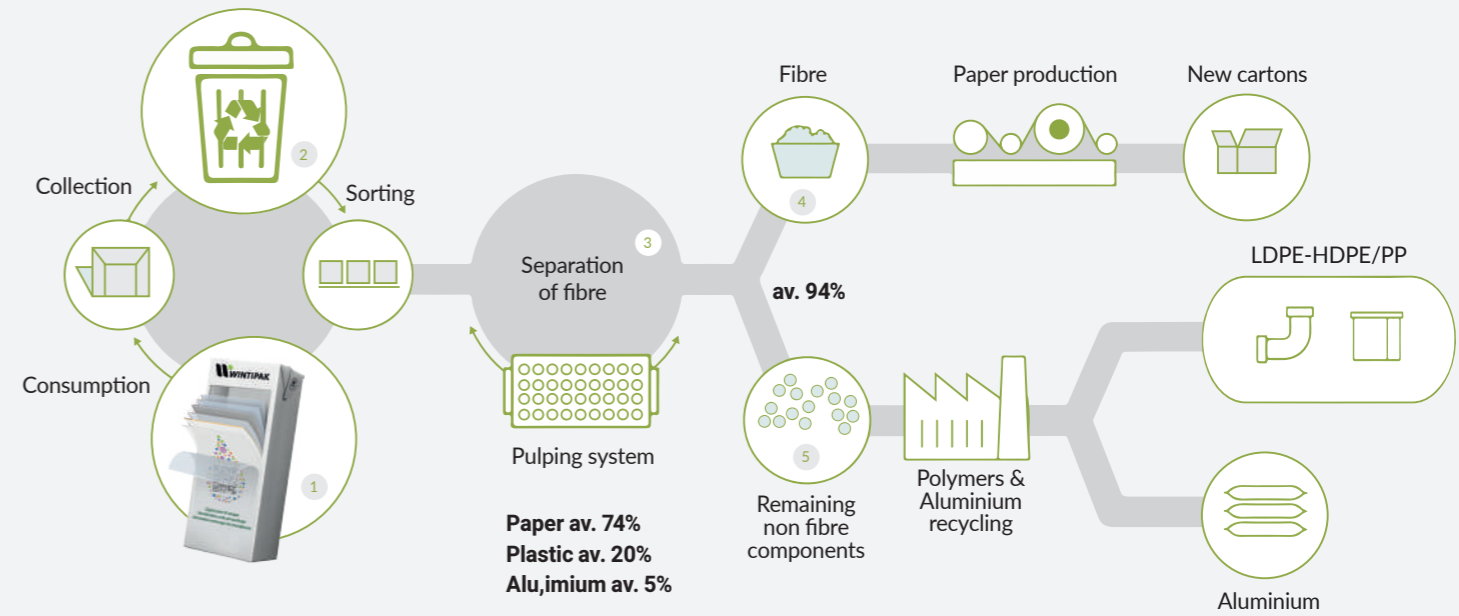
To promote circular material flows, Wintipak AG provides relevant end-of-life information to consumers. These include in particular:

- Clear instructions for consumers on how to return, recycle, or properly dispose of products at the end of their use phase.
- Information on available collection and take-back systems as well as local disposal options.
- Guidance on disassembly, separation, and sorting of product components to facilitate recycling.
- Recommendations for the reuse or alternative recovery of products and components.

This information is made available through various channels, such as product labels, recycling or disposal instructions, product brochures, or digital product passport platforms. The aim is to minimize environmental impacts at the end of product life, optimize resource use, and contribute to the circular economy.

Wintipak AG

Frank Thigarth
Plant Manager - Paster



The following illustration shows the Lifecycle of WINTIPAK aseptic carton packaging materials.

Wintipak 1000 B only example

Liquid Packaging Recyclable Fair Labor

Product Information

Product Name: Wintipak 1000 B

Product Category: Liquid Packaging

Serial Number: N/A

Materials: Paper Board 73 % Polyethylene 17 % Aluminium 5 % Ink < 1 %

Environmental Impact

Carbon Footprint: 0.03574 kg CO2e per kWh of capacity

Carbon Footprint Report: [View Report](#)

Water Usage: 0.01 liters per unit

Environmental Certifications: ISO 14001

Performance & Durability

Repairability: Nothing to repair in packaging material

End of Life

Handling: Recyclable

Recycling Instructions: All materials used in Wintipak material are recoverable and recyclable. The material is produced in accordance with EN13480. You can recycle it in Germany in the yellow bin (green point) Member Holy Grail 2.0 Digital Watermark.

Manufacturing & Supply Chain

Factory Locations: Germany

Additional Locations: Italy

Social Responsibility

Fair Labor Practices: Yes

Labor Policies: We produce in an environmentally conscious manner and are constantly improving. This establishes Wintipak as a world-class brand in the packaging industry. We also pay strict attention to occupational safety and social ethics and act in accordance with the ETI Base Code & FSC Core Labor Standards.

Social Certifications: Member of the Holy Grail 2.0

Governance

Certifications: ISO 9001, ETI Base Code

With regard to packaging material, WINTIPAK is at an advanced stage and is striving to proactively shape the requirements of the EU Packaging Directive within the framework of further development and product responsibility, which can be summarized as follows:

- WINTIPAK manufactures in accordance with requirements and standards, as reflected in the large number of certificates it holds.
- In principle, WINTIPAK can technically use all raw materials such as PE, aluminum and paper as recycled materials, but this requires compliance with Regulation (EU) No 1935/2004 on materials and articles intended to come into contact with food and requires ISCC plus certification for market participation. As things stand today, no recycled plastic is used for reasons of compliance.



- WINTIPAK has reduced the PE grammages
- WINTIPAK works with a regional recycling company that can completely break down the compound material into its individual fragments.
- Studies have demonstrated the 100% recyclability of the aseptic packaging material using new recycling technologies (including UBA, 2023).
- WINTIPAK is a member of Holy Grail 2.0, which can apply a digital watermark to the aseptic packaging material to improve the recycling flow.
- WINTIPAK is working with an external service provider to develop software that allows all the information required by the supply chain (raw material data, recyclability, etc.) to be generated as a QR code and made accessible or printed on the material.



3.6 Biodiversity and ecosystem protection

Biodiversity Protection

Biodiversity protection is a fundamental element of WINTIPAK's sustainability strategy alongside climate protection and resource efficiency. Intact ecosystems form the ecological basis for long-term raw material availability, particularly for wood-based materials. Healthy and resilient forest ecosystems are therefore not only environmentally relevant but also essential for safeguarding the long-term viability of WINTIPAK's business model.

Through the exclusive sourcing of FSC™-certified paperboard and wood-based materials, WINTIPAK contributes to the preservation of biodiversity, natural habitats and essential ecosystem services. Certification systems ensure responsible forest management practices, protection of high conservation value areas and prevention of illegal logging and deforestation.

In addition, responsible aluminum sourcing through ASI certification supports environmental and biodiversity standards in mining and processing regions.

Management of biodiversity impacts

As part of its ISO 14001-certified environmental management system, WINTIPAK systematically identifies, evaluates and manages potential environmental impacts at its operational sites.

Potential local impacts on biodiversity may arise from:

- Land use and surface sealing
- Artificial lighting
- Noise emissions
- Air emissions
- Water discharge

These factors are regularly assessed and minimized through preventive measures, technical controls and continuous improvement processes.

Contribution to ecosystem preservation

Beyond certified sourcing, WINTIPAK contributes indirectly to ecosystem protection through:

- Increasing the share of renewable and bio-attributed raw materials
- Reducing dependence on fossil-based resources
- Lightweighting and material efficiency measures
- Design-for-recycling to reduce pressure on primary raw materials



4

4.1 Resource efficiency strategy

Resource Efficiency

Efficient use of resources is a core component of WINTIPAK AG's sustainability strategy. As a manufacturer of aseptic packaging materials, WINTIPAK focuses on minimizing resource consumption while maintaining the highest standards of quality, safety and performance.

Resource efficiency is managed through certified management systems in accordance with ISO 14001 and is embedded into operational planning, investment decisions and continuous improvement processes. Key focus areas include material efficiency, waste reduction, energy optimization and responsible water use.

4.2 Waste management and recycling performance

Waste Management

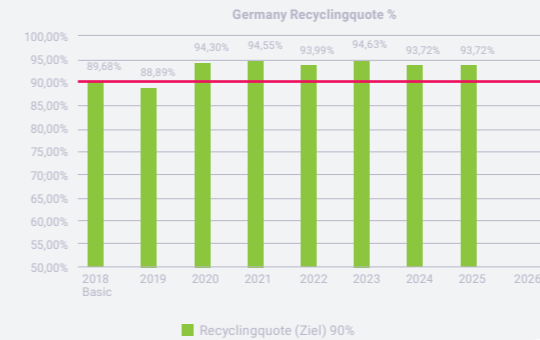
WINTIPAK applies a comprehensive waste management approach aimed at preventing waste generation, maximizing recycling and minimizing disposal. All production waste streams are systematically monitored, segregated and treated in accordance with legal requirements and best practices.

Waste is generated primarily through production processes such as cutting, trimming and material changeovers. The main waste streams consist of paperboard offcuts, polyethylene residues, aluminum-containing composite materials and other substances such as inks and packaging materials.

In 2025, WINTIPAK maintained a recycling rate of more than 90% for all process waste. Recyclable materials are returned to material cycles wherever possible, while non-recyclable waste is reduced through process optimization and supplier collaboration. The recycling rate has consistently remained above 90% since 2020. Non-recyclable fractions are sent to energy recovery facilities. Hazardous waste mainly consists of small quantities of contaminated materials, cleaning residues or maintenance-related substances and is disposed of through certified waste management providers. WINTIPAK continuously works to reduce overall waste

generation through process optimization, improved material efficiency and internal recycling loops.

Waste performance is reviewed regularly as part of the environmental management system and supports continuous improvement initiatives across all production sites.



4.3 Water stewardship and water risk assessment

Water Management

Water is a valuable resource, and WINTIPAK is committed to using it responsibly. Water consumption is monitored at site level and managed in line with ISO 14001 requirements.

Water use in production

Water at WINTIPAK is primarily used for indirect production processes, including:

- Cooling processes in extrusion and lamination lines
- Cleaning of printing cylinders and production equipment

- Preparation and handling of water-based inks and auxiliary materials
- Sanitary and facility-related applications

Water is not incorporated into the final multilayer packaging material but serves as a supporting medium in production processes. Closed-loop cooling systems and recirculation concepts are implemented wherever technically feasible to reduce freshwater withdrawal. Freshwater used in produc-

Waste & Resources

Maximizing resource efficiency and reducing waste



tion is sourced from the municipal water supply. WINTIPAK does not directly abstract water from surface water bodies or groundwater sources.

Wastewater management and AOX monitoring

Wastewater is generated mainly from cleaning processes and sanitary use. It is discharged in accordance with local regulatory requirements and monitored regularly. In addition to general water quality parameters, WINTIPAK monitors wastewater indicators including AOX (Adsorbable Organic Halogens), which may occur in low concentrations due to printing and coating processes. Monitoring results confirm compliance with all applicable legal limits during the reporting period.

Water risk assessment

A site-specific water risk assessment has been conducted, evaluating local water availability, regulatory conditions and potential operational risks. The assessment confirms that current water use does not pose a significant risk to local water resources. None of WINTIPAK’s operational sites are located in water-stressed regions or protected water catchment areas.

Nevertheless, WINTIPAK continues to identify opportunities to further reduce water consumption and improve efficiency. In light of increasing droughts and climate change, WINTIPAK remains committed to water conservation as a key element of its climate resilience strategy

Water performance 2025

Water intensity per production volume (m³ per million meters of packaging material) is monitored annually to support continuous improvement. See KPI’s at the end of this report

0 plants in water-stressed areas

Water Risk Assessment

Location	Water Scarcity	Flood Risk	Water Quality	Need for Action	Actions
Switzerland	1	2	3	NO	
Germany	2	1	4	YES	Planned expansion of water storage capacity. Evaluation of water treatment facility expansio.
Italy	1	2	3	YES	Assessment of water regeneration solutions, including additional storage

The ranking is derived from the WWF color scale (1 to 5)



Very low risk – Extreme risk

<https://riskfilter.org/water>

5

5.1 Food safety and product quality

Food safety

Food safety and product quality are fundamental to WINTIPAK's business and sustainability approach. As a supplier to the liquid food industry, WINTIPAK applies stringent quality and safety standards throughout its operations.

Quality management systems are certified according to ISO 9001 and BRCGS Packaging Materials (Grade AA), ensuring consistent product quality, traceability and compliance with food safety requirements.

Customer health and safety

Customer health and safety are material due to potential impacts on consumers (inside-out) and liability, trust and market access risks for WINTIPAK (outside-in).

100% of WINTIPAK's product categories are systematically assessed for potential

health and safety impacts throughout the entire product life cycle.

All packaging solutions comply with strict food contact material regulations, including Regulation (EU) No 1935/2004 and related implementing measures. Compliance is ensured through migration testing, supplier documentation review, raw material risk assessments and certified management systems (ISO 9001 and BRCGS Packaging Materials, Grade AA).

Risks are systematically identified, assessed and managed preventively.

No incidents of non-compliance with health and safety regulations or voluntary standards were identified during the reporting period.

5.2 Aseptic technology and shelf-life benefits

Aseptic Technology & Shelf-Life

WINTIPAK's aseptic packaging solutions play a critical role in protecting food quality and extending shelf life without the need for refrigeration or preservatives. By enabling long shelf life, aseptic packaging contributes to supply chain efficiency and reduces the risk of food spoilage, particularly in regions with limited cold-chain infrastructure.

Food waste is a major global sustainability challenge. WINTIPAK contributes to food waste reduction by providing packaging solutions that preserve product quality over extended periods and enable efficient distribution. Through close collaboration with customers, WINTIPAK supports optimized packaging configurations that reduce product losses throughout the value chain.

5.3 Sustainable packaging performance

Sustainable Performance

Sustainability performance is an integral part of product development at WINTIPAK. Environmental considerations such as material efficiency,

recyclability and carbon footprint are assessed alongside functional requirements. Product performance data, including Product Carbon Footprint

information, supports transparent communication with customers and informed sustainability decision-making.

5.4 Chemicals and material compliance

Material Compliance

WINTIPAK ensures full compliance with applicable chemical regulations and food contact material requirements. Substance management processes are in place to ensure that all materials meet legal and customer-specific standards. Compliance is verified through supplier documentation, audits and internal controls. Continuous monitoring of regulatory developments supports proactive risk management and product safety.

5.5 Marketing and labelling

Marketing Labelling

Responsible marketing and labelling affect consumer information and trust (inside-out) and regulatory compliance and reputational risks for WINTIPAK (outside-in). WINTIPAK ensures that all product information, sustainability claims and labels are accurate, transparent and compliant with applicable regulations.

Compliance is ensured through internal review processes involving the quality management, regulatory compliance and marketing teams. Product information and sustainability claims are verified against applicable food contact regulations, certification requirements and internal approval procedures before publication. Regular monitor-

ing of regulatory developments and customer requirements ensures that labelling and communication practices remain aligned with evolving standards.

No incidents were identified regarding product labeling or marketing communications during the period under review.

Food & Product Responsibility

Ensuring product safety and sustainable packaging performance

6

6.1 Innovation strategy

Innovation Strategy

Innovation is a key driver of WINTIPAK's long-term sustainability performance. Research and development activities focus on reducing environmental impact, enhancing circularity and delivering value to customers.

Innovation priorities are aligned with the Net Zero Roadmap and embedded into strategic planning and investment decisions.



WINTIPAK® Planet
Low-carbon packaging solution

6.2 Low-carbon product portfolio

Low-Carbon Solutions

■ Up to 60% lower carbon footprint

WINTIPAK's low-carbon product portfolio, including the WINTIPAK® Planet product line, is designed to significantly reduce the carbon footprint of packaging solutions. By combining FSC™-certified paperboard with certified bio-attributed polyethylene derived from tall oil, Planet products can achieve carbon footprint reductions of up to 60 % compared to conventional alternatives.

6.3 Design for Recycling

Design for Recycling

■ Up to 92% recycling potential

Design for recycling is a core principle of WINTIPAK's product development approach. Packaging solutions are designed to be compatible with existing recycling systems and to support high-quality material recovery. Continuous testing and collaboration with recyclers ensure ongoing improvement of recyclability performance. Based on recognized recyclability assessment methodologies, selected product

configurations achieve a recycling potential of up to 92% under current German recycling system conditions. Certified recycling efficiencies vary by product type, with results of over 92% for blank-fed formats and over 96% for roll-fed/brick formats. Actual recycling outcomes depend on local collection infrastructure, sorting efficiency and consumer disposal behavior.

6.4 Digital solutions and Holy Grail 2.0

Digital Solutions

WINTIPAK actively participates in Holy Grail 2.0, a cross-industry initiative to improve packaging sorting and recycling through digital watermarking technologies. The Holy Grail 2.0 concept uses invisible digital watermarks printed on packaging surfaces.

These watermarks can be detected by advanced sorting systems and provide detailed information about material composition, product type and recycling instructions.

Compared to conventional optical sorting technologies, digital watermarking enables significantly more precise identification of packaging materials and improves the quality of recycled material streams. This contributes to higher recycling rates and supports the transition towards a circular packaging economy. In parallel, digital tools such as validated Product Carbon Footprint calculators support data-driven sustainability management and transparent customer communication.

Sustainable Innovation

Driving low-carbon and circular packaging innovation



7

Social responsibility topics previously reported under “Social Responsibility” are fully addressed within the Responsible Culture chapter, covering people, health and safety, supply chain, human rights and community engagement.

WINTIPAK expects high environmental, social and ethical standards throughout its supply chain. All suppliers are required to comply with the Supplier Code of Conduct, which covers human rights, labor standards, environmental protection and ethical business practices.

Supplier sustainability performance is assessed through audits, certifications and ongoing dialogue.

7.1 Our Supply Chain

Supply Chain

WINTIPAK’s supply chain is a central component of its sustainability strategy. As a manufacturer of aseptic packaging materials, the company relies on a stable, transparent and responsibly managed

supplier network for key raw materials such as paperboard, polymers (PE) and aluminum. The majority of WINTIPAK’s direct suppliers are located within the European Union. Sustainability require-

ments are integrated into procurement processes and cascaded along the value chain through contractual obligations, certification schemes and risk-based assessments.

7.1.1 Structure of the Supply Chain

Supply Chain Structure

WINTIPAK’s upstream value chain consists primarily of:

- Paperboard suppliers (FSC™ certified)
- Polyethylene (PE) suppliers, including certified bio-attributed materials (e.g. tall oil-based feedstock)
- Aluminum foil suppliers
- Selected providers of inks, adhesives and auxiliary materials

The regional distribution of suppliers varies depending on the respective material category. Based on procurement volumes, approximately 50% of paperboard suppliers, around 70% of aluminum foil suppliers and about 95% of polyethylene suppli-

ers are located within the European Union. Suppliers outside Europe mainly provide paperboard (approx. 50%), aluminum foil (approx. 30%) and polyethylene (approx. 5%), while strip materials are sourced entirely from outside Europe.

Indirect suppliers (Tier 2 and Tier 3) are addressed through cascading sustainability requirements and recognized certification systems such as FSC™, ASI and SMETA. The company maintains transparent documentation of supplier relationships and material origins to ensure traceability and regulatory compliance, including food contact legislation and EUDR requirements.

Responsible Culture

Promoting responsible business practices across our value chain



7.1.2 Supplier Code of Conduct

Supplier Standards

All suppliers are required to comply with WINTIPAK's Supplier Code of Conduct, which defines minimum requirements regarding:

- Human rights and labor standards (ILO core conventions)
- Prohibition of child and forced labor
- Occupational health and safety
- Environmental protection and climate responsibility
- Ethical business conduct and anti-corruption
- Compliance with applicable laws and regulation

The Supplier Code of Conduct is contractually binding and forms part of supplier qualification and evaluation processes.

7.1.3 Human Rights Due Diligence and Risk Analysis

Supply Chain Structure

WINTIPAK conducts risk-based supplier assessments in line with internationally recognized standards and regulatory expectations, including principles comparable to the German Supply Chain Due Diligence Act (LkSG) and relevant EU regulatory frameworks.

The human rights and environmental risk analysis includes:

- Country risk screening based on recognized international indices
- Sector-specific risk assessment
- Evaluation of supplier certifications and third-party audit results
- Supplier self-assessment questionnaires
- Review of publicly available ESG-related information

Suppliers are categorized according to risk level (low, medium, high). Where elevated risks are identified, enhanced due diligence measures are applied. The risk assessment is reviewed regularly and updated when significant changes occur.

WINTIPAK applies a structured, risk-based procurement model to identify, prevent and mitigate potential adverse impacts in its supply chain.

The approach includes:

1. Initial supplier screening
2. Risk categorization
3. Contractual integration of sustainability requirements
4. Monitoring through audits and documentation
5. Corrective action tracking
6. Periodic reassessment

Particular focus areas include:

- Child labor and forced labor risks
- Occupational health and safety
- Environmental compliance and emissions
- Responsible aluminum sourcing
- Deforestation-free and certified raw materials

This structured approach enables WINTIPAK to allocate resources proportionately to the level of risk identified.

Suppliers are categorized according to risk level (low, medium, high). Where elevated risks are identified, enhanced due diligence measures are applied. The risk assessment is reviewed regularly and updated when significant changes occur.

7.1.4 Audits and Certifications

Audits & Certifications

Supplier sustainability performance is monitored through a combination of certifications, documentation reviews and third-party audits.

Key mechanisms include:

- SMETA audits planned 2027
- EcoVadis assessments
- FSC™ Chain of Custody certification
- ASI (Aluminum Stewardship Initiative) certification
- Supplier questionnaires and compliance declarations

New suppliers are screened against defined environmental and social criteria prior to approval (GRI 414-1). Existing suppliers are reassessed periodically based on risk exposure, business relevance and certification status.

Audit coverage is expanded in line with the results of risk assessments and materiality considerations.

Where findings are identified, corrective action plans with defined timelines are agreed and monitored until closure.

7.1.5 Escalation Mechanisms and Remediation

Escalation & Remediation

If actual or potential negative environmental or social impacts are identified within the supply chain, WINTIPAK follows a defined escalation and remediation process.

The process includes:

- Immediate clarification request to the supplier
- Development of a corrective action plan with defined timelines
- Follow-up audits or documentation review
- Escalation to procurement and sustainability management
- Suspension or termination of the business relationship in cases of severe or persistent non-compliance

Suppliers are expected to cooperate fully in remediation processes. Continuous improvement is prioritized; however, WINTIPAK applies zero tolerance in cases involving child labor, forced labor or severe human rights violations.

During the reporting period, no confirmed severe human rights violations were identified within WINTIPAK's direct supplier base.

7.1.6 Transparency and Continuous Improvement

Transparency & Improvement

WINTIPAK continuously strengthens supply chain transparency and oversight by:

- Expanding ESG data collection
- Increasing audit coverage
- Enhancing traceability of raw materials
- Integrating sustainability KPIs into supplier evaluation
- Aligning procurement processes with emerging EU regulatory requirements

The company recognizes that responsible supply chain management is an ongoing process and remains committed to improving risk identification, monitoring and collaboration across all tiers of the value chain.

7.2 Human rights

Human Rights

WINTIPAK is committed to respecting human rights across its operations and value chain. The company aligns its approach with internationally recognized standards and integrates human rights considerations into supplier assessments and risk management processes.



7.3 Our people

Our People

WINTIPAK's employees are a key driver of the company's long-term success. The company promotes a safe, inclusive and supportive working environment that fosters professional development, equal opportunities and employee well-being. Human resources practices focus on long-term employment relationships, continuous training and compliance with applicable labor standards across all operational sites.

Employees

As of 31 December 2025, WINTIPAK employed 398 employees across its operational entities in Germany, Italy and Switzerland. All employees are employed under formal employment contracts in accordance with applicable national labor laws.

WINTIPAK KPI summary

As of:	05.02.2026
Reporting year:	2025

KPI	Suisse	Germany	Italy	France	SUM	part %
Employees no.	35	274	88	1	398	-
Men	28	224	71	-	323	81%
Women	7	50	17	1	75	19%
Divers	-	-	-	-	-	-
no value	-	-	-	-	-	-

KPI	Suisse	Germany	Italy	France	SUM	part %
Employees no.	35	274	88	1	398	-
Number of permanent employees	11	186	66	1	264	66%
Number of fixed-term employees	16	88	12	-	116	29%
Number of full-time employees	14	264	87	1	366	92%
Number of part-time employees	2	10	1	-	13	3%
Number of agents	17	-	-	-	17	4%
Turnover rate employees	13%	24%	28%	-	16%	-
Newstarter employees	6	94	22	-	122	31%

The vast majority of employees hold permanent contracts. Part-time employment is primarily used to support work-life balance arrangements.

Reporting methodology

Employee figures are reported as headcount as of 31 December 2025. Data includes all fully consolidated entities under operational control. No significant fluctuations in the number of employees occurred during the reporting period.

Workers who are not employees

WINTIPAK does not engage workers who are not employees within the meaning of GRI 2-8. All individuals working at WINTIPAK sites are employed under formal employment contracts. No temporary agency workers, self-employed contractors or other non-employee workers were engaged during the reporting period. Data is reported as headcount as of 31 December 2025. No significant fluctuations occurred during the reporting period.

Employment

Employment is a material topic due to its social impact on employees (inside-out) and its importance for workforce stability, productivity and long-term business performance (outside-in). WINTIPAK promotes long-term employment relationships, transparent employment contracts and fair remuneration. Employees are supported through structured onboarding processes, regular training and role-specific development programs. Organizational changes are communicated at an early

stage and implemented in a socially responsible manner to safeguard continuity and employee engagement.

Diversity and Equal Opportunity

WINTIPAK promotes equal opportunities regardless of gender, age, nationality, religion or sexual orientation. Recruitment, development and remuneration decisions are based solely on qualification, experience and performance. Discrimination is not tolerated. Managers receive regular training on diversity, inclusion and respectful leadership.

7.4 Health, safety and wellbeing

Health & Safety

WINTIPAK prioritizes occupational health and safety through preventive programs, safety training and continuous monitoring. Health initiatives include ergonomic workplace design, vaccination programs and cooperation with healthcare providers. A Safety Board initiative, first implemented in Germany, will be rolled out across all factories and offices by 2030.

In addition, WINTIPAK promotes employee wellbeing through regular health and prevention initiatives in cooperation with external partners such as health insurance providers (e.g. AOK). These initiatives support long-term employee health, ergonomic working conditions and awareness of healthy lifestyles.

WINTIPAK aims to continuously reduce workplace accidents and strengthen its safety culture across all sites. The company has set a long-term ambition of achieving zero workplace accidents. Safety performance is monitored using standard-

ized indicators such as LTIF (Lost Time Injury Frequency), calculated per 1,000,000 hours worked. LTIF is calculated based on major workplace accidents representing lost time injuries. These metrics enable consistent tracking and benchmarking of occupational safety performance.

Employee Health Initiatives

Examples of initiatives include:

- Health days and preventive health campaigns
- Mobile health bus with physiotherapy support
- Physiotherapeutic massages for employees
- Foot measurement and gait analysis
- Full-body health checks (e.g. BMI, grip strength)
- Allergy consultation
- Spine and back analysis using the Medi-Mouse system
- Workplace ergonomic assessments
- Nutrition support and canteen health checks
- Nutritional advice and health support for shift workers

7.5 Responsibility in the Value Chain

Value Chain Responsibility

Transport activities across WINTIPAK's value chain contribute to indirect greenhouse gas emissions (Scope 3). These include upstream supplier logistics, internal transportation between production sites, business travel and downstream distribution to customers. Transport-related emissions are part of Scope 3 emissions and are monitored within the Corporate Carbon Footprint (CCF). These emissions are monitored at an aggregated level within the Corporate Carbon Footprint (CCF) and addressed through supplier engagement, logistics optimization and continuous improvement initiatives. Transport is therefore a key element of WINTIPAK's value chain responsibility and is integrated into its broader sustainability and supply chain management approach.

WINTIPAK aims to increase transparency and data quality for transport-related emissions over time and to identify opportunities for reducing environmental impacts across its value chain. WINTIPAK is committed to responsible business conduct throughout its entire value chain, encompassing everything from raw material extraction and production to the distribution and end-of-life of our products. Sustainability requirements are embedded in procurement processes, supplier qualification procedures and long-term partnerships. Ethical standards, transparency and compliance form the basis of supplier selection and evaluation.

7.5.1 Social Supplier Assessment

Social Compliance

All new suppliers are required to accept WINTIPAK's Supplier Code of Conduct prior to onboarding. Formal tracking of the percentage of screened suppliers is currently being further standardized and will be disclosed in future reporting cycles.

Social screening includes compliance with labor standards, prohibition of child and forced labor, occupational health and safety requirements, and adherence to WINTIPAK's Supplier Code of Conduct. No significant negative social impacts in the supply chain were identified during the reporting period.

7.5.2 Environmental Supplier Assessment

Environmental Compliance

Environmental criteria are integrated into supplier selection and evaluation processes. Suppliers are assessed based on compliance with environ-

mental regulations, resource efficiency, emissions management and environmental certifications where applicable. Environmental perfor-

mance is monitored through documentation reviews, certifications and risk-based assessments.

7.5.3 Child Labor

Child Labor Prevention

Child labor is considered a material topic with regard to human rights impacts in the supply chain (inside-out) and reputational, legal and compliance risks for WINTIPAK (outside-in). WINTIPAK does not tolerate any form of child labor. This commitment is anchored in the Supplier Code of Conduct, which is binding for all suppliers and business partners. We continuously monitor our operations and partnerships to ensure that no such practices occur at any point in our business activities.

Potential risks related to child labor are addressed through supplier selection criteria, contractual requirements and risk-based supplier assessments. In the event of identified violations, WINTIPAK expects immediate corrective actions and reserves the right to terminate business relationships.

7.5.4 Freedom of Association and Collective Bargaining

Labor Rights & Representation

WINTIPAK is committed to internationally recognized labor standards, specifically respecting freedom of association and the right to collective bargaining. By embedding these values into our Supplier Code of Conduct, we ensure compliance throughout the supply chain and foster a culture of transparent social dialogue across all levels of the value chain.

Suppliers are expected to respect employees' rights to organize and to engage in collective negotiations where applicable under national law. The share of employees covered by formal employee representation structures (e.g. works councils or collective bargaining agreements) was 90% as of 31 December 2025. Where legally required, employee representation bodies are established and actively involved in dialogue with management.

7.6 Governance and ethics

7.6.1 Non-Discrimination

Non-Discrimination

Non-discrimination is material with regard to human rights impacts (inside-out) and reputational and compliance risks for WINTIPAK (outside-in).

WINTIPAK promotes equal opportunities regardless of gender, age, nationality, religion or sexual orientation. Recruitment, development and remuneration decisions are based solely on qualifi-

cation, experience and performance. Discrimination is not tolerated. This culture of inclusion is actively promoted within our own workforce and expected from all partners within our value chain.

The prohibition of discrimination is explicitly anchored in WINTIPAK's Code of Conduct and Supplier Code of

Conduct. Violations can be reported via defined internal reporting channels. Compliance is supported through employee training, internal controls and supplier assessments.

No incidents of discrimination were reported during the reporting period.

7.6.2 Customer Data Protection

Data Protection

Data protection of customers, employees and suppliers is material with regard to the rights of affected individuals (inside-out) and trust, compliance and IT-related risks for WINTIPAK (outside-in).

WINTIPAK applies technical and organizational measures in line with GDPR and internal IT security policies. Access rights are role-based and data is processed solely for defined purposes. Employees receive regular training on data protection and IT security.

No substantiated complaints concerning breaches of data privacy were recorded during the reporting period. No cases of data loss, data theft or regulatory fines related to data protection were recorded in 2025.

In 2026, WINTIPAK plans significant investments to further strengthen its data protection framework, including system upgrades, enhanced cybersecurity measures and continuous improvement of data protection processes.





Key Performance Indicators

Measuring sustainability performance and progress.

WINTIPAK KPI summary

The following key performance indicators (KPIs) present WINTIPAK's sustainability performance for the reporting period 2025. Data is reported by operational entities (Switzerland, Germany, Italy) and is not fully consolidated in all cases.

As of:	05.02.2026
Reporting year:	2025

KPI	Switzerland	Germany	Italy	France	SUM	average
Revenue (EUR million) Switzerland is HEAD; Germany & Italy are reporting entities. Therefore, NOT cumulative.	218,8	21,6	13,0	N/A		
Number of employees	35	274	88	1	398	
Ratio of annual total compensation of the highest-paid individual to the median annual total compensation of all employees.	221%	312%	142%	0%		169%
Percentage of employees earning less than a living wage (%)	0%	0%	0%	0%		0%
Percentage of all workers receiving a living wage, including permanent and external workers (%)	100%	100%	100%	100%		100%
Average wage gap (%) of direct employees earning below a living wage	0%	0%	0%	0%		0%
Share of female employees in the total workforce (%)	25,5%	20,0%	16,6%	100%		41%
Women in top management (%)	4,3%	38,0%	0,0%	0,0%		11%
Share of women on the executive board (%)	0%	0%	0%	0%		0%
Share of women in production (%)	N/A	15,0%	10,0%	N/A		13%
Share of employees with disabilities (%)	0%	0,4%	4%	0%		1%
Total hours worked	82.720	396.136	130.213	N/A	609.068	203.023
Number of lost days due to work-related injuries	0	91	766	0	857	214
Number of major workplace accidents	1	11	6	0	18	5
Number of near misses / unsafe situations without injury	0	412	18	0	430	108
Number of minor workplace accidents	0	36	0	0	36	9
Absenteeism rate (%)	0%	7,5%	5,0%	0%		3%
Training hours per employee (average hours per year)	3,00	6,45	6,00	1,00	16	4
Training rate (per 1,000 employees)	0,11	1,77	0,53	0,00	2	1
Total training hours	105,0	1.767,3	528,0	1,0	2.401	600
Share of employees with flexible working hours (%)	11%	27%	18%	100%		39%
Share of employees covered by employee representation (%)	100%	100%	100%	100%		100%
Share of employees covered by collective bargaining agreements (%)	0%	0%	0%	0%		0%
Plant output (km)	N/A	148.912	37.287	N/A	186.199	93.099
Total energy consumption (kWh)	11.083	20.205.867	5.889.773	N/A	26.106.723	8.702.241
Total renewable energy consumption (kWh)	11.083	3.628.069	N/A	N/A	3.639.152	1.819.576
Total water consumption (m³)	210,45	2.812,00	641,00	N/A	3.663	1.221

Data Clarification: Some indicators are presented across multiple columns to reflect either different locations (Switzerland, Germany, Italy) or different reporting perspectives. This explains why multiple values may appear for a single KPI.

Total recycled and reused water (m³)	N/A	911,0	N/A	N/A	911	911
Waste (%)	N/A	4,9%	9,6%	N/A		7%
Recycling rate (%)	N/A	93,7%	91,0%	N/A		92%
Total weight of hazardous waste (t)	N/A	203,61	0	N/A	204	102
Total weight of non-hazardous waste (t)	N/A	4.883,75	1.842,13	N/A	6.726	3.363
Total weight of recovered waste (t)	N/A	4.767,85	1.842,13	N/A	6.610	3.305
Total weight of total waste generated (t)	N/A	5.087,36	2.024,18	N/A	7.112	3.556
Total weight of non-recovered waste (t)	N/A	319,51	182,05	N/A	502	251
Product recycling potential (%) (PPWR)	90%	90%	90%	N/A		
Total emissions (t CO ₂ e)	42,7	97.722,2	21.505,0	N/A	119.270	39.757
Scope 1 emissions (t CO ₂ e)	0	846,5	385,9	N/A	1.232	411
Scope 2 emissions (t CO ₂ e)	0	236,7	1.028,5	N/A	1.265	422
Scope 3 upstream emissions (t CO ₂ e)	4.274,0	91.328,3	20.090,6	N/A	115.693	38.564
Scope 3 downstream emissions (t CO ₂ e)	0	5.310,8	1.133,5	N/A	6.444	2.148
Emissions avoided (t CO ₂ e)	0,3	10.460,0	0	N/A	10.460	3.487
Share of certified wood and wood-based products/ materials (FSC) (%)	100%	100%	100%	N/A		100%
Share of recycled wood or recycled wood-based products/ materials (%)	N/A	0%	0%	N/A		0%
Number of confirmed corruption cases	0	0	0	0	0	0
Number of whistleblower reports	0	0	0	0	0	0
Number of information security incidents	0	0	0	0	0	0
Share of employees trained in ethics (%)	80%	80%	80%	N/A		
Share of managers trained in ethics (%)	80%	80%	80%	N/A		
Suppliers that have signed the Supplier Code of Conduct (%)	20%	20%	20%	20%		20%
Suppliers with contracts including environmental, labor, and human rights clauses (%)	20%	20%	20%	20%		20%
Suppliers assessed (%)	100%	100%	100%	100%		100%
Suppliers audited on-site (%)	20%	20%	20%	20%		20%
Share of procurement staff trained in sustainable sourcing (%)	100%	100%	100%	100%		100%

Data Clarification: Some indicators are presented across multiple columns to reflect either different locations (Switzerland, Germany, Italy) or different reporting perspectives. This explains why multiple values may appear for one KPI.

About this Report

This report has been prepared with reference to the GRI Standards: Core option.

Reporting period: January 1, 2025 – December 31, 2025

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Contact point for questions regarding the report:

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Sources & Methodology

This report is based on internal data and internationally recognized standards, including the GRI Standards, the Greenhouse Gas Protocol and SBTi guidelines. Emissions data is calculated using established methodologies and emission factors, including the Ecoinvent database.

Contributors

This report was prepared by the Sustainability Team of WINTIPAK AG in collaboration with internal departments and external partners.

Disclaimer

This report contains forward-looking statements based on current assumptions and expectations. Actual results may differ due to external factors.





GRI content index

GRI content index		
Statement of use	WINTIPAK AG has reported the information cited in this GRI content index for the period 01.01.2025 to 31.12.2025 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	1.4 Company Profile
	2-2 Entities included in the organization's sustainability reporting	1.2 Our sustainability reporting; 1.4 Company Profile
	2-3 Reporting period, frequency and contact point	1.1 About this report
	2-4 Restatements of information	N.A.
	2-5 External assurance	1.1 About this report; 1.2 Our sustainability reporting; 1.9 Sustainability governance
	2-6 Activities, value chain and other business relationships	1.4 Company profile; 7.1 Our supply chain
	2-7 Employees	7.3 Our people
	2-8 Workers who are not employees	7.3 Our people
	2-9 Governance structure and composition	1.9 Sustainability governance
	2-10 Nomination and selection of the highest governance body	1.9 Sustainability governance
	2-11 Chair of the highest governance body	1.9 Sustainability governance
	2-12 Role of the highest governance body in overseeing the management of impacts	1.9 Sustainability governance
	2-13 Delegation of responsibility for managing impacts	1.9 Sustainability governance
	2-14 Role of the highest governance body in sustainability reporting	1.9 Sustainability governance
	2-15 Conflicts of interest	1.9 Sustainability governance
	2-16 Communication of critical concerns	1.9 Sustainability governance
	2-17 Collective knowledge of the highest governance body	1.9 Sustainability governance
	2-18 Evaluation of the performance of the highest governance body	1.9 Sustainability governance
	2-19 Remuneration policies	1.9 Sustainability governance
	2-20 Process to determine remuneration	1.9 Sustainability governance
	2-22 Statement on sustainable development strategy	1.0 Statement from the Chief Executive Officer
	2-23 Policy commitments	1.8 Our key policies and commitments
	2-24 Embedding policy commitments	1.5 Sustainability at WINTIPAK AG; 1.8 Our key policies and commitments; 7.6 Governance and ethics
	2-25 Processes to remediate negative impacts	1.6 Our material topics and double materiality approach; 1.9 Sustainability governance
	2-26 Mechanisms for seeking advice and raising concerns	1.9 Sustainability governance
	2-27 Compliance with laws and regulations	1.9 Sustainability governance
	2-28 Membership associations	1.11 Certifications, memberships and tools
	2-29 Approach to stakeholder engagement	1.10 Stakeholder engagement
	GRI 3: Material Topics 2021	3-1 Process to determine material topics
3-2 List of material topics		1.6 Our material topics and double materiality approach
3-3 Management of material topics		1.6 Our material topics and double materiality approach; 1.9 Sustainability governance
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	3.6 Biodiversity and ecosystem protection
	101-2 Management of biodiversity impacts	3.6 Biodiversity and ecosystem protection
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	2.1 Climate strategy and Net Zero roadmap; 2.2 Greenhouse Gas Emissions and Corporate Carbon Footprint; 2.3 Carbon reduction measures and progress
	102-2 Climate change adaptation plan	2.1 Climate strategy and Net Zero roadmap; 2.5 Climate-related risks and opportunities

	102-3 Just transition	7.3 Our people
	102-4 GHG emissions reduction targets and progress	2.1 Climate strategy and Net Zero roadmap; 1.9 Sustainability governance
	102-5 Scope 1 GHG emissions	2.2 Greenhouse Gas Emissions and Corporate Carbon Footprint 8. Key Performance Indicators
	102-6 Scope 2 GHG emissions	2.2 Greenhouse Gas Emissions and Corporate Carbon Footprint 8. Key Performance Indicators
	102-7 Scope 3 GHG emissions	2.2 Greenhouse Gas Emissions and Corporate Carbon Footprint 8. Key Performance Indicators
	102-8 GHG emissions intensity	8. Key Performance Indicators
GRI 103: Energy 2025	103-1 Energy policies and commitments	2.6 Energy management and renewable energy
	103-2 Energy consumption and self-generation within the organization	2.6 Energy management and renewable energy 8. Key Performance Indicators
GRI 301: Materials 2016	301-1 Materials used by weight or volume	3.2 Material use and certified sourcing; 8. Key Performance Indicators
	301-2 Recycled input materials used	3.3 Circular economy approach; 8. Key Performance Indicators
	301-3 Reclaimed products and their packaging materials	3.5 Recycling and end-of-life solutions
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	4.3 Water stewardship and water risk assessment
	303-2 Management of water discharge-related impacts	4.3 Water stewardship and water risk assessment
	303-3 Water withdrawal	4.3 Water stewardship and water risk assessment 8. Key Performance Indicators
	303-4 Water discharge	4.3 Water stewardship and water risk assessment 8. Key Performance Indicators
	303-5 Water consumption	4.3 Water stewardship and water risk assessment 8. Key Performance Indicators
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.2 Waste management and recycling performance
	306-2 Management of significant waste-related impacts	4.2 Waste management and recycling performance
	306-3 Waste generated	4.2 Waste management and recycling performance 8. Key Performance Indicators
	306-4 Waste diverted from disposal	4.2 Waste management and recycling performance 8. Key Performance Indicators
	306-5 Waste directed to disposal	4.2 Waste management and recycling performance 8. Key Performance Indicators
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	7.1 Our Supply Chain
	308-2 Negative environmental impacts in the supply chain and actions taken	7.1 Our Supply Chain
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	7.3 Our people
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.4 Health, safety and wellbeing
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	7.4 Health, safety and wellbeing
	403-2 Hazard identification, risk assessment, and incident investigation	7.4 Health, safety and wellbeing
	403-3 Occupational health services	7.4 Health, safety and wellbeing
	403-4 Worker participation, consultation, and communication on occupational health and safety	7.4 Health, safety and wellbeing
	403-5 Worker training on occupational health and safety	7.4 Health, safety and wellbeing
	403-6 Promotion of worker health	7.4 Health, safety and wellbeing
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.1 Our Supply Chain
	403-8 Workers covered by an occupational health and safety management system	7.4 Health, safety and wellbeing
	403-9 Work-related injuries	8. Key Performance Indicators
	403-10 Work-related ill health	8. Key Performance Indicators
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	1.9 Sustainability governance 7.3 Our people

GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	7.6 Governance and ethics
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	7.6 Governance and ethics
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	7.5 Responsibility in the Value Chain
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	7.5 Responsibility in the Value Chain
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	7.1 Our Supply Chain 7.5 Responsibility in the Value Chain
	414-2 Negative social impacts in the supply chain and actions taken	7.1 Our Supply Chain 7.5 Responsibility in the Value Chain
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	5.1 Food safety and product quality
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	5.1 Food safety and product quality 5.4 Chemicals and material compliance
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	5.3 Sustainable packaging performance 5.5 Marketing and labelling
	417-2 Incidents of non-compliance concerning product and service information and labeling	5.5 Marketing and labelling
	417-3 Incidents of non-compliance concerning marketing communications	5.5 Marketing and labelling
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	7.6 Governance and ethics