

Circular Packaging Design Policy



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PURPOSE	This document sets out the common minimum eco-design principles within Zabka Group and supports the fulfilment of the Group's commitments arising from its ESG, circular economy, and environmental policies, as well as applicable legal requirements.

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Introduction

At Zabka Group, we believe that the responsible design of products, packaging, services, and operational processes is a key prerequisite for the transition to a circular economy model. One element of responsible design is eco-design, which involves considering environmental impact as early as at the design, purchasing, and decision-making stages, while simultaneously supporting the Group's regulatory compliance and the achievement of ESG goals.

This Circular Packaging Design Policy has been developed as a thematic document providing strategic direction within Zabka Group's ESG management system. It advances the Group's approach to the circular economy and supports compliance with requirements regarding packaging, products, and environmental responsibility, in particular the PPWR, the ESPR, and relevant national Extended Producer Responsibility (EPR) systems.

This document serves as a framework and is to be implemented by each Group company, taking into account its business profile, role in the value chain, types of products and packaging used, operating model, and applicable legal requirements. Local solutions may expand upon the Policy's requirements but should not lower the minimum standard established herein, unless a specific provision is explicitly stated to be of a guidance nature.

This Policy applies across the entire lifecycle of the relevant products, packaging, services, and operational processes, and reflects principles of resource efficiency, waste prevention, reuse, recyclability, and circularity.

Art. 1. Subject matter and scope of the document

1. The Circular Packaging Design Policy defines the eco-design principles applicable within the Zabka Group regarding products, packaging, services, and operational solutions that may affect the use of raw materials, waste generation, reuse, recycling, or material recovery. The aim of this Policy is to establish common minimum requirements and directions for action regarding eco-design and to support compliance with relevant environmental requirements.
2. The Policy applies to all Group companies to the extent relevant to their operations, including product development, packaging design, procurement, services, transport, warehousing, logistics, cooperation with business partners, conformity assessment, documentation, monitoring, and reporting in the area of eco-design.
3. Each Group company assesses the extent to which the Policy applies to its operations and adopts relevant procedures, standards, or implementation guidelines to ensure its operational application. Local adaptations must not limit obligations arising from applicable law or the minimum requirements of this Policy.
4. The Policy does not supersede specific legal obligations regarding product safety, materials intended for contact with food, chemicals, labelling, waste management, or other applicable regulatory requirements. Group companies remain responsible for monitoring and implementing legal requirements applicable to their operations.

Art. 2. Definitions

The following definitions shall apply for the purpose of this document:

- **Policy** means this *Circular Packaging Design Policy* of Zabka Group.
- **Group** means Zabka Group S.A. and all companies controlled by it, either directly or indirectly (within the meaning of Article 1711-1 of the Law of 10 August 1915 on commercial companies, as amended).
- **Eco-design** means the systematic consideration of environmental aspects at the design stage of a product, packaging, service, or process in order to reduce environmental impact throughout the entire life cycle.
- **Life cycle** means all stages of the existence of a product, packaging, service, or operational process, from raw material sourcing, through design, production, purchasing, transport, storage, and use, to reuse, recycling, or other end-of-life management.
- **Circular economy** means an economic model aimed at maintaining the value of products, materials, and resources for as long as possible, and reducing waste and resource consumption.
- **PPWR** means Regulation (EU) 2025/40 on packaging and packaging waste, any delegated and implementing acts thereto, guidelines of the European Commission, and relevant national legislation.

- **ESPR** means Regulation (EU) 2024/1781 establishing a framework for setting ecodesign requirements for sustainable products, together with delegated and implementing acts, guidelines of the European Commission, and relevant national legislation.
- **EPR** means Extended Producer Responsibility, under which producers, or another entity designated by relevant legislation, bear financial and/or organizational responsibility for managing a product or packaging at the waste stage.
- **Packaging** means a product intended for the containment, protection, handling, delivery, or presentation of goods, as defined in the PPWR and relevant national legislation.
- **Reuse** means an operation whereby a product or packaging that is not waste is used again for the same purpose for which it was originally designed.
- **Recycling** refers to a recovery operation by which waste materials are reprocessed into products, materials, or substances.
- **Design for recycling** refers to designing a product or packaging in a way that enables effective collection, sorting, and recycling within existing or planned waste management systems.
- **Secondary raw materials** mean materials obtained from waste processing and reused in products, packaging, or other operational processes.
- **Business Partner** means a supplier, producer, subcontractor, service provider, or another entity cooperating with a Group company in the area covered by this Policy.
- **Environmental or technical documentation** means documents, data, declarations, specifications, test results, and other information required for environmental impact assessment, regulatory compliance, or compliance with this Policy.

Art. 3. Principles and requirements

1. Zabka Group applies an Ecodesign approach based on three overarching priorities: (i) reducing the use of virgin raw materials, (ii) closing the loop for products, packaging, and materials, and (iii) enhancing circularity and regulatory compliance.
2. The principles set out in this Article constitute a common minimum standard for Group companies. Detailed requirements, technical criteria, checklists, approved materials, exemptions, timelines, and procedures may be specified in schedules, implementation standards, or documents adopted by individual Group companies, provided that they do not set requirements below those prescribed by law or below the minimum standard established by the Policy.
3. Group companies should design and develop products, packaging, services, and processes in a manner that limits the use of virgin raw materials, energy, and auxiliary materials while maintaining functionality, safety, quality, and legal compliance.
4. In particular, the companies aim to reduce the weight and volume of packaging; eliminate structural, decorative, or unnecessary elements not required for functionality, safety, quality, or legal compliance; minimize empty space in packaging and transport units; replace virgin raw materials with secondary raw materials where permissible and justified;

and avoid solutions that increase material consumption without providing genuine utility or process value.

5. Group companies should develop solutions that maintain the value of products, packaging, and materials within the economic cycle for as long as possible, including reuse, return, refilling, and other circular models, wherever technically, operationally, and legally justified.

Packaging presented as reusable should be linked to a functioning reuse or return system covering, at a minimum, circulation rules, responsibility, quality control, cleaning, identification, and decommissioning.

6. Products, packaging, and operational solutions should be designed to facilitate collection, sorting, reuse, recycling, or other appropriate end-of-life handling. Mono-material or easily separable solutions are preferred, while materials, additives, labels, adhesives, coatings, or components that hinder sorting or recycling should be limited to the extent technically feasible and legally permissible.
7. Design decisions should be based on adequate and verifiable data concerning, in particular, materials, mass, composition, origin, reusability or recyclability, environmental impact, regulatory requirements, costs, and operational risks. If data are incomplete, the relevant company should define a plan for obtaining them, designate a responsible owner, set a deadline, and manage the associated regulatory and operational risks. A solution cannot be approved if a lack of data makes it impossible to confirm compliance with applicable legal requirements.

Art. 4. Roles and responsibilities

1. Roles

- **Management boards of Group companies**

The management boards of Group companies are responsible for implementing this Policy within their respective companies by ensuring adequate organizational conditions, resources, processes, and oversight.

- **Quality Standards & Climate Protection Director**

The Quality Standards & Climate Protection Director acts as the owner of this regulation at the Group level.

- **Circularity Manager**

The Circularity Manager is responsible for activities at the Group level, coordinating the operational implementation of the Policy, consolidating information, and preparing proposals for the review and update of the Policy under the supervision of the regulation owner. The Circularity Manager is also responsible for setting the direction of the Policy's development and ensuring its alignment with the Group's approach to the circular economy.

- **Local process owner**

Each Group company should designate a process owner or a function responsible for the operational implementation of Ecodesign principles and for ensuring alignment with the regulatory requirements applicable to its operations.

- **Employees and associates**

Employees and associates of Group companies should apply the principles of this Policy within the scope of their duties and report potential risks, non-compliances, or implementation barriers to the appropriate persons or functions within the organization.

2. Responsibility at the Group level

- Establishing common minimum principles, guidelines, and standards for Ecodesign.
- Setting Group-level goals, priorities, and principles for monitoring and reporting.
- Coordinating the implementation of the Policy and ensuring a consistent approach across the companies.
- Monitoring regulatory changes relevant to the entire Group and communicating key information to the companies.
- Consolidating information received from the companies and reporting at the Group level.
- Initiating the review and updating of the Policy and supporting the exchange of knowledge and best practices.

3. Responsibilities at Group company level

The responsibilities of the local owner at the Group company level include:

- Assessing the scope of the Policy's application to the Company's activities, products, packaging, services, and processes.
- Designating an owner responsible for the operational implementation of the Policy.
- Translating Group principles into local procedures, standards, purchasing criteria, and decision-making processes.
- Ensuring compliance with legal requirements applicable to the Company's operations.
- Taking Ecodesign requirements into account prior to approving any new or modified solution.
- Obtaining required data, declarations, specifications, and confirmations of compliance from business partners.
- Identifying gaps, risks, and non-conformities, implementing corrective actions, and reporting results in accordance with Group principles.
- Ensuring adequate resources, competencies, and management oversight.

4. Principle of responsibility

Support, coordination, or the development of standards by Group functions does not absolve a Group company of responsibility for legal compliance, operational decisions, the completeness of documentation, or the effective implementation of the Policy within its operations.

Art. 5. Supervision, monitoring and reporting

1. Group companies are responsible for monitoring the implementation of the Policy and ensuring that the solutions employed comply with applicable legal requirements, and for assessing the impact of planned regulations and requirements sufficiently in advance.
2. Monitoring includes, but is not limited to, assessing the implementation of the Policy; identifying products, packaging, services, and processes covered by the Policy; analysing relevant changes regarding the PPWR, ESPR, EPR, and related regulatory updates; and evaluating whether data and documentation are adequate, up to date and complete.
3. Group companies should identify non-compliance risks, documentation gaps, and operational barriers; periodically review adopted standards, procedures, and guidelines; and monitor corrective and improvement actions.
4. Group companies shall obtain from Business Partners any information and documents necessary to demonstrate compliance with the Policy and applicable regulations, to the extent adequate to their role and permitted by law and contractual arrangements.
5. The scope of the information requested should be commensurate with the risk and the company's obligations.
6. In the event of non-compliance with this Policy, regulatory requirements, or internal standards, the relevant company should assess the nature and scale of the non-compliance, determine corrective or preventive actions, designate an owner, set a deadline, and monitor the effectiveness of implementation.
7. If a regulatory, quality, or environmental risk is significant, the relevant company shall promptly take and document actions commensurate with the risk, including, depending on the circumstances, withholding approval, restricting, suspending, changing, or ceasing to apply the given solution.
8. Group companies report on the level of Policy implementation, significant risks, instances of non-compliance, and the status of corrective actions, in accordance with the scope, format, and frequency specified by the regulation owner. Wherever possible, existing ESG management mechanisms, including those related to reporting, compliance, quality, operations, or other management processes within the Group, are applied.

Art. 6. Final provisions

1. This Policy was adopted by a resolution of the Board of Directors of Zabka Group on 29 September 2026, and enters into force on the date of its adoption.
2. Group companies are required to adopt and implement the Policy and, whenever necessary, adapt it to the specifics of their operations and applicable legal requirements. Such local adaptation may not lower the minimum standard set by the Policy or limit legal obligations.
3. This Policy is to be applied in conjunction with relevant Group policies, procedures, and standards, particularly those concerning ESG, the circular economy, environmental protection, quality, procurement, supplier cooperation, and regulatory compliance.
4. In the event of a discrepancy between the Policy and mandatory legal provisions, the legal provisions shall prevail. If applicable regulations stipulate requirements that are more stringent than those of the Policy, Group companies shall apply the more stringent requirements.
5. The internal policies adopted by Group companies to implement this Policy shall be subject to periodic review and shall be updated where justified by legal, organisational or business changes. The regulation owner is responsible for approving the review outcome and initiating updates, with the support of the Circularity Manager.
6. The Circularity Manager is responsible for the development, maintenance, periodic review, and updating of this Policy at the Group level, ensuring its alignment with applicable regulations, the Group's strategy, and best practices in the field of the circular economy.

