

Packaging and Packaging Waste Policy



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PURPOSE	This document sets out the Zabka Group's requirements towards relevant Group companies arising from the EU Packaging and Packaging Waste Regulation (PPWR) and gives effect to the Group's commitments under its ESG policies.

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Introduction

At Zabka Group, we believe that sustainable living is possible for everyone and every day. One of the key pillars of our approach to responsibility is Green Planet. With an eye to protecting our planet, we strive to reduce our negative impact on the environment across the value chain and support the transition from a linear to a circular economy model.

This Packaging and Packaging Waste Policy has been developed as a thematic and more detailed document within the Group's existing sustainability management system. It constitutes a development and operationalisation of the requirements set out in the Environmental and Climate Framework Policy, Sustainable Food System Framework Policy and in the ESG Framework, which are the superior documents for the area of circular economy, defining the ESG management framework within the Group.

The objectives set out in the above-mentioned and other relevant policies in this area concerning resource use and circularity, including the adoption of more sustainable practices in the sourcing of raw materials and the production and use of packaging, recycling and waste reduction, as well as the application of the hierarchy of prevention, reuse, recycling, recovery and disposal, are aligned with the aims of the Packaging and Packaging Waste Regulation. Within the ESG Framework, one of the four leading focus areas is Green Planet, focused on minimising the Group's environmental impact. This objective is aligned with the aims of the PPWR, which seeks to reduce the environmental impact of packaging and packaging waste, boost recycling and support a more resource-efficient use of materials and natural resources. This Policy reflects and operationalises those commitments in the specific area of packaging and packaging waste.

This Policy should also be read together with other related Group policies, where applicable, including the Responsible Communication, Sponsorship and Public Engagement Policy as regards commercial communication concerning packaging properties that are subject to the PPWR and may be made in relation to packaging placed on the market. It should also be read together with the Sustainable Food System Framework Policy as regards the use of packaging suitable for recycling processes to support circular economy endeavours.

Accordingly, this Policy applies across the entire life cycle of packaging and, in line with the principles of circular economy and the waste hierarchy, reflects the requirements and objectives of the PPWR which establishes requirements for the entire life cycle of packaging as regards environmental sustainability and labelling.

Art. 1. Document subject and scope

1. The Packaging and Packaging Waste Policy defines the packaging and packaging waste principles we expect relevant Group companies to acknowledge and comply with throughout the course of their operations.
2. This Policy applies to all companies within the Group, their governing bodies, employees, representatives and all persons acting on their behalf.
3. The provisions of this Policy also apply – as appropriate – to franchisees and agents, suppliers, subcontractors and business partners, where their actions may affect compliance with the PPWR in the Group's operations.
4. Each Group company adopts this Policy as a superior governing document and may, where necessary, develop and implement more detailed solutions tailored to the nature of its activities, in consultation with the Group Function responsible for Quality Standards & Climate Protection. The provisions of this document shall be adapted to all applicable roles and activities of each particular Group company, taking into account local context and regulations.
5. The Management Committee and management teams of the Group companies, regardless of the sector in which a given company operates, are responsible for modelling behaviour compliant with the Packaging and Packaging Waste Regulation and for ensuring the resources necessary to implement and maintain this Policy. Managers and other responsible persons are responsible for implementing the principles within their teams and supervising their observance, while every employee and associate of the Group is obliged to adhere to this Policy in their day-to-day activities and to report any concerns or potential infringements.

Art. 2. Definitions

The following definitions will apply for the purposes of this document:

- **Circular economy** is a model of production and consumption which involves sharing, leasing, reusing, repairing, refurbishing and recycling existing materials and products for as long as possible;
- **ESG** helps stakeholders understand how an organisation is managing any impacts, risks and opportunities related to Environmental, Social and Governance criteria (sometimes called ESG factors). ESG takes the holistic view that sustainability extends beyond environmental issues alone, focusing on the creation of long-term financial and non-financial value;

- **ESG Framework** means Group's framed directional approach to Environmental, Social and Governance (ESG) matters;
- **Group** means Zabka Group as the parent entity and all of the companies controlled by Zabka Group, whether directly or indirectly (within the meaning of Article 1711-1 of the law on commercial companies dated 10 August 1915, as amended);
- **Management Committee** means a collective body established by the Board of Directors of Zabka Group, which is empowered to take all or any action necessary or appropriate, convenient or deemed fit to implement the corporate goals of the Group with the exclusion of the power reserved to the Board of Directors;
- **The Policy** or the **document** means the *Packaging and Packaging Waste Policy* of Zabka Group;
- **Zabka Group** means Zabka Group S.A. (RCS: B263068), a company incorporated under the laws of Luxembourg, acting as the parent company of the Group;
- **Packaging** means an item intended to be used for the containment, protection, handling, delivery or presentation of products, within the meaning of Article 3(1), point 1 of Packaging and Packaging Waste Regulation, subject to any amendments thereto;
- **Packaging and Packaging Waste Regulation** or the **Regulation** or **PPWR** means Regulation (EU) 2025/40 on packaging and packaging waste, any delegated acts thereto and European Commission's documents supporting implementation thereof, as well as any implementing laws applicable in the jurisdictions in which the Group operates;
- **Manufacturer** means an entity that manufactures packaging or a packaged product or has packaging or a packaged product designed or manufactured under its own name or trademark; one manufacturer is identified for given packaging across the EU;
- **Producer** means an entity that, as manufacturer, importer, distributor or final distributor of reusable/service packaging or packaging for primary production, makes such packaging or packaged products available for the first time in a Member State; the producer role shall be assessed separately for each Member State in which the packaging is first made available and may become waste;
- **Supplier** means an entity that supplies packaging or packaging material to the manufacturer;

- **Importer** means an entity that is established in the EU and places packaging from a third country on the market for the first time;
- **Distributor** means an entity, other than manufacturer or importer, that makes packaging available on the market;
- **Final distributor** means an entity that delivers packaged products, including through re-use, or products that can be purchased through refill to the end user;
- **Economic operator** means the manufacturer, the supplier, the importer, the distributor, the authorised representative, the final distributor and the fulfilment service provider;
- **End user** means any person in the EU to whom a product has been made available either as a consumer or in the course of its industrial or professional activities and that does not make that product further available on the market in the form supplied to it;
- **Making available on the market** means any supply of packaging, whether empty or with a product, for distribution, consumption or use on the market in the course of a commercial activity, in return for payment or free of charge;
- **Placing on the market** means the first making available on the market of packaging, whether empty or with a product. In general, sales and grouped food-contact packaging are placed on the market when they are filled, insofar as the final processing steps such as the sealing processes, may influence compliance of the packaging; transport and service packaging are placed on the market empty;
- **PFAS** means Per- and polyfluoroalkyl substances as specified in Packaging and Packaging Waste Regulation;
- **Food contact packaging** means packaging intended to be brought into contact with food or is already in contact with food and was intended for that purpose, as per the scope of the EU food legislation;
- **Substance of concern (SoC)** means a substance meeting at least one of the conditions under points (a) to (d) of Article 2(27) of the Regulation (EU) 2024/1781 establishing a framework for the setting of eco-design requirements for sustainable products;
- **Rules for refill** means the information made available to end users regarding the types of containers that may be used to purchase products offered through refill, the

applicable hygiene standards for refill, and the responsibility of end users in relation to health and safety when using such containers.

Art. 3. Principles and requirements

1. The Environmental and Climate Framework Policy and other related documents express the Group's ambitions in the area of resource use and circularity, including recycling and waste reduction in the sourcing of raw materials and the production and use of packaging, the promotion of sustainable packaging solutions, and the application of the hierarchy of prevention, reuse, recycling, recovery and disposal in order to support the transition to the Circular economy.
2. This Packaging and Packaging Waste Policy defines the principles and requirements applicable to packaging and packaging waste within the Group. As specified in the ESG Framework, one of the most important focus areas for Zabka Group aims to benefit all relevant groups and the external world by minimising the Group's environmental impact across the entire value chain. This Policy also supports the goals of the Sustainable Food System Framework Policy by promoting packaging suitable for recycling processes and responsible and convenient customer solutions.
3. The document shall be communicated to all relevant stakeholders in order to support its effective and efficient implementation.
4. The Policy may be updated in the event of changes to the content of the Packaging and Packaging Waste Regulation.
5. The Policy and all eventual related solutions will be gradually cascaded to the Group's businesses and activities in line with Article 1 of this document. Individual entities covered by the Policy shall: monitor applicable legal developments, assess the impact resulting therefrom on their operations and timely implement the relevant requirements in local policies and operations.
6. The Group, through its various governance structures (including in particular appropriate oversight and acknowledgement through the Board of Directors, the Audit Committee and the Management Committee) and other measures, shall secure adequate tangible and intangible resources to ensure the deployment of the Policy. These resources will include monitoring, reporting and continuous development, while simultaneously ensuring the Group's business viability and adherence to regulatory requirements.

7. The Policy and other related solutions (such as specific goals and measures supporting effective and efficient deployment across the Group) shall be gradually monitored, covering both qualitative and quantitative results. They shall be reported in an appropriate manner and within a suitable timeframe to a defined group of internal and external stakeholders.

Art. 4. Roles and responsibilities

Circular economy and packaging compliance

The Group and its companies are committed to adopting more sustainable practices in the sourcing, design, production and use of packaging, including recycling, waste reduction and the application of the waste hierarchy and shall take all possible efforts to adhere to relevant regulatory requirements. The role-specific requirements set out in this Policy support and further operationalise the Circular economy goals under the Environmental and Climate Framework Policy by translating them into packaging and packaging waste obligations applicable under the Packaging and Packaging Waste Regulation.

Environmental impact and responsible customer solutions

1. The Group and its companies aim to minimise their environmental impact across the value chain. In this context, this Policy specifies the packaging and packaging waste requirements that give practical effect to the ESG Framework Policy.
2. The Group and its companies seek, where possible, to promote packaging solutions that support recycling processes and more responsible and convenient customer choices. Accordingly, this Policy further develops the relevant objectives of the Sustainable Food System Framework Policy in the area of packaging and packaging waste.

Responsible communication on packaging properties

The Group ensures full compliance with applicable EU and local laws and regulations governing communications and marketing in the relevant jurisdictions. These legal requirements are supported by the framework and principles set out in the Responsible Communication, Sponsorship and Public Engagement Policy. To this end, any environmental claims concerning packaging properties can be made only where the relevant packaging exceeds the applicable minimum requirements under the Regulation, shall clearly specify whether they relate to the packaging unit, part of the packaging unit or all packaging placed on the market, and be supported by the relevant technical documentation.

Role-based Packaging and Packaging Waste Regulation obligations

Each Group company shall independently determine and periodically review its role or roles under the Packaging and Packaging Waste Regulation, noting that one Group company may perform more than one such role, and comply with the requirements of the Regulation in accordance with the role or roles it performs. In particular, the applicable obligations shall be identified and implemented separately for each such role.

1. Manufacturer

The Group company acting as a manufacturer shall:

- place on the market only packaging compliant with the applicable sustainability, labelling and information requirements under the Regulation, including in particular requirements for substances in packaging and demonstrating in the technical documentation that:
 - **SoC:** packaging is manufactured so as to minimise the presence and concentration of substances of concern in packaging materials and packaging components, including with regard to emissions, waste management outcomes and adverse environmental impacts;
 - **Heavy metals:** the sum of the concentrations of heavy metals (lead, cadmium, mercury and hexavalent chromium) present in packaging or packaging components does not exceed 100 mg/kg, without prejudice to applicable laws regarding chemical restrictions and food-contact material requirements;
 - **PFAS:** food-contact packaging is not placed on the market if it contains PFAS in a concentration equal to or above 25 ppb for any individual PFAS, 250 ppb for the sum of PFAS, or 50 ppm for PFASs including polymeric PFAS;
 - **Recyclability:** packaging placed on the market is recyclable according to applicable laws.
- carry out or arrange the conformity assessment procedure before placing packaging on the market;
- prepare technical documentation and the EU declaration of conformity;
- ensure that its suppliers provide it with all information and documentation necessary to demonstrate the conformity of the packaging and packaging materials with the applicable requirements under the Regulation and, where relevant, the laws applicable to contact-sensitive packaging;
- retain technical documentation and the EU declaration of conformity for 5 years for single-use packaging and 10 years for reusable packaging;

- ensure that procedures are in place for series production of packaging to maintain the conformity with the Regulation and reassess compliance where relevant changes may affect such conformity;
- indicate a type, batch or serial number or other element allowing identification on or with the packaging, and its name, registered trade name or registered trademark, postal address and, where available, electronic means of communication on the packaging; if not possible, on a QR code or standardised, open, digital data carrier or in an accompanying document, and ensure that such identification and contact information is clear, understandable and legible, and does not replace, obscure or create confusion with other legally required labelling information;
- where it considers packaging placed on the market is not compliant, immediately take the necessary corrective measures, including bringing the packaging into conformity, withdrawal or recall, as appropriate;
- cooperate with the relevant national authorities in relation to non-compliance, including by providing required information and documentation and informing of suspected non-compliance and corrective measures taken.

2. Producer

The Group company acting as a producer shall:

- register in the national producer register in each country in which it makes packaging or packaged products available on the market for the first time or unpacks the latter without being an end user, and refrain from doing so unless duly registered;
- comply with and fulfill extended producer responsibility obligations applicable under the relevant national scheme - individually or collectively through a producer responsibility organization, in line with applicable laws;
- apply for, obtain and maintain any authorisation required for fulfilment of extended producer responsibility obligations and notify competent authorities of any changes to the information provided for registration or authorisation purposes;
- pay the applicable financial contributions, fees and other charges required in each relevant country;
- comply with applicable reporting obligations.

3. Importer

The Group company acting as an importer shall:

- place on the market only packaging compliant with the applicable PPWR requirements;
- ensure, before placing packaging on the market, that the manufacturer has complied with the applicable PPWR requirements;

- indicate its name, registered trade name or registered trademark, postal address and, where available, electronic means of communication on the packaging; if not possible, on a digital data carrier or in an accompanying document and ensure that such information is clear, understandable and legible, and does not replace, obscure or create confusion with other legally required labelling information;
- ensure that storage or transport conditions do not jeopardise compliance while the packaging is under its responsibility;
- refrain from placing packaging on the market, where there is reason to believe that packaging is not compliant, until compliance is ensured; in case of packaging already placed on the market, immediately take corrective measures, including bringing it into conformity, withdrawal or recall, as appropriate;
- retain a copy of the EU declaration of conformity and ensure access to technical documentation for 5 years for single-use packaging and 10 years for reusable packaging;
- where it considers packaging placed on the market is not compliant, immediately take the necessary corrective measures, including bringing the packaging into conformity, withdrawal or recall, as appropriate;
- cooperate with the relevant national authorities in relation to non-compliance, including by providing required information and documentation and informing of suspected non-compliance and corrective measures taken,
- where it places packaging on the market under its own name or trademark or modifies packaging in a way that may affect compliance, comply with the obligations applicable to manufacturers.

4. Distributor

The Group company acting as a distributor shall:

- act with due care in relation to the applicable PPWR requirements when making packaging available on the market;
- ensure, before making packaging available on the market, that the producer, manufacturer and importer have complied with the applicable PPWR requirements;
- ensure that storage or transport conditions do not jeopardise compliance while the packaging is under its responsibility;
- where there is reason to believe that packaging is not compliant, not make it available on the market until compliance is ensured; and where packaging already made available on the market is not compliant, ensure that the necessary corrective measures are taken, including bringing it into conformity, withdrawal or recall, as appropriate;

- use information disclosed by the producer only to verify compliance with applicable requirements and not for commercial purposes;
- cooperate with the relevant national authorities as necessary, including by informing them without delay of suspected non-compliance and corrective measures taken, and by providing relevant information and documentation demonstrating conformity of the packaging;
- where it places packaging on the market under its own name or trademark, or modifies packaging in a way that may affect compliance, comply with the obligations applicable to manufacturers.

5. Final distributor

The Group company acting as a final distributor making beverages available in sales packaging shall:

- ensure that beverages of their own brand contribute on a fair and proportionate basis towards the achievement of the reuse targets: from 1 January 2030, at least 10 % of such products are made available on the market in reusable packaging within a re-use system, and at least 40 % from 1 January 2040, subject to exclusions and exemptions provided for in the Regulation;
- take back, free of charge, all reusable packaging of the same type, form and size as the packaging made available on the market by them within the relevant re-use system at the point of sale, ensuring the recovery and return of such packaging through the entire distribution chain;
- ensure that end users are able to return the packaging at the location where the actual handover takes place or in close proximity thereto;
- fully redeem any associated deposits or notify the return of the packaging in accordance with the governance rules of the relevant re-use system so that such deposits may be redeemed, as applicable;
- if participating in pooling arrangements for the purpose of meeting the reuse target obligations, ensure that such arrangements comply with Articles 101 and 102 Treaty on the Functioning of the European Union and do not involve impermissible data-sharing or information exchange, including in relation to prospective sales data.

Supply-chain traceability

Each Group company acting as the Economic operator shall maintain the information necessary to identify the economic operators that supplied it with packaging or packaged products and those to which it supplied packaging or packaged products, for the retention periods required under Art. 22 of the Regulation.

Obligations to reduce packaging and packaging waste

1. Re-use systems

When making use of reusable packaging, the Economic operator shall:

- participate in one or more re-use systems and shall ensure that the re-use systems within which the reusable packaging can be re-used comply with the requirements of the Packaging and Packaging Waste Regulation;
- ensure that such packaging is reconditioned in accordance with the Regulation prior to offering it again for use by end users.

2. Refill systems

When offering the possibility to purchase products through refill, the Economic operator shall:

- inform end users on the Rules for refill and ensure they are regularly updated and clearly displayed on the premises or otherwise made available to end users;
- ensure that refill stations comply with the applicable requirements;
- ensure that, where packaging or containers are offered to end users at refill stations, such packaging or containers are not provided free of charge unless they comply with the applicable requirements.

Final distributors operating in the HORECA sector shall identify and ensure the timely implementation of all PPWR obligations applicable to them in relation to refill and reuse. Such obligations include, in particular, enabling consumers to use their own containers, offering products in reusable packaging within a re-use system, providing consumers with the required information and applying the relevant pricing and sales conditions. These obligations shall be implemented in accordance with the timelines set out in the PPWR, taking into account any applicable exemptions, transitional periods and further implementing requirements.

Art. 5. Supervision, monitoring and reporting

1. Since the credibility of the Group companies affects the credibility of Zabka Group, Zabka Group would like to secure the right to verify the Group companies' compliance with this Policy's provisions whenever applicable. The Group companies will therefore be required to undergo a self-assessment regarding their alignment with the requirements of this Policy and applicable PPWR requirements. Depending on the nature of the Group companies' activities and the level of risk associated with our relationship, the verification process may be extended to include a compliance review or audit, which identifies deviations from applicable standards and highlights potential risks associated with

packaging and packaging waste requirements. The Group accepts the results of audits conducted by independent auditing organisations that carry out assessments according to recognised international standards.

2. Failure to adhere to the standards defined in this Policy poses a direct threat to a company's credibility and may have legal, financial, reputational and safety implications. Zabka Group applies the principle of zero tolerance to any violation or non-compliance relating to the provisions of this Policy and applicable Packaging and Packaging Waste Regulation requirements.
3. Group companies shall regularly perform internal and external reviews, audits and inspections to evaluate the extent to which the requirements of this Policy and the applicable Packaging and Packaging Waste Regulation requirements are upheld within their organisations and supply chains. Group companies shall also use reasonable endeavours to secure the right to review or audit relevant suppliers and business partners, including access to the information and documentation necessary for such purposes, and shall exercise such rights where they consider it appropriate, taking into account the nature of the relationship, the level of identified risk and any suspected or identified non-compliance.
4. Group companies shall organise the training needed for employees and co-workers across all levels of the organisation to increase their awareness about Packaging and Packaging Waste Regulation requirements and their commitment and responsibility to uphold those requirements. The training also covers the procedures for reporting violations and the corrective measures that are available.
5. If a violation of this Policy is identified, a Group company shall promptly investigate the root causes of the violation, implement suitable corrective measures and proactively work to prevent similar incidents from happening in the future.
6. Group companies are committed to implementing appropriate corrective measures as soon as any violations are identified. These measures may include, but are not limited to, refining work practices, implementing training programmes, executing improvement plans, making changes to packaging specifications, labelling, documentation or internal procedures, making alterations to the supply chain, or in extreme cases terminating the contract with a supplier or business partner.
7. Zabka Group and its Group companies treat any violations of this Policy and applicable Packaging and Packaging Waste Regulation requirements with the utmost seriousness and are committed to holding accountable those responsible, as mandated by applicable laws.

Depending on the nature and gravity of the violation, the consequences may include disciplinary actions against employees, such as suspension, termination or legal liability, as well as termination of the relationship with the business partner.

Art. 6. Final provisions

1. The document in its present wording was adopted by the Board of Directors of Zabka Group on 29 September 2026.
2. The document will be reviewed periodically whenever needed and, if necessary, updated accordingly to conform to current legal requirements and best business practice.
3. Zabka Group, in view of the objectives pursued by this document, instructs all of the companies thereby directly or indirectly controlled to adopt it and adjust it as necessary, based on a firm business and regulatory judgment.
4. This Policy sets out the overarching principles and minimum compliance standards relating to packaging and packaging waste that apply throughout the Group. The Group companies are required to independently monitor upcoming requirements resulting from future delegated acts and guidelines issued by the European or local authorities, any changes to the content of the Regulation, as well as the final shape of its implementation into relevant local law.

