petainer



2025

Environmental, Social and Governance Report

About Petainer

Petainer has focused on creating sustainable PET packaging for over 40 years. Founded in Sweden in 1983, Petainer now operates globally with five production locations spanning Europe and North America. With a focus on decarbonising the beverage industry, Petainer produces packaging that helps decarbonise incumbent formats. Through clever design and innovation, Petainer's teams create packaging that is lighter and more resource efficient than traditional formats.

We aim to make decarbonisation simple. By making sustainable solutions available, with plug-and-play options, or lightweighted solutions for existing packaging, we look to eliminate the barrier to change. Our packaging is designed to run on existing filling and blowing equipment, which can deliver significant CAPEX savings for producers.

PET is the foundation of our products. For us at Petainer, PET has inherent qualities of low weight, high strength and recyclability that make it the sustainable choice. The fact that PET is the most widely recycled plastic globally is an additional benefit, and access to recycled PET allows us to reintroduce this material to the market.



Manufacturing Sites

California, USA	Tennessee, USA	London, UK	Valencia, Spain	Lidköping, Sweden	Aš, Czechia
Americas	Americas	EMEA	EMEA	EMEA	EMEA







Hugh Ross

Chief Executive Officer

Market themes across the Americas and Europe continue to reinforce PET as a Sustainability solution to our Customers as they face the rising challenge of delivering on their Scope 3 Emissions reduction targets while simultaneously growing their respective market share. The challenge has become even stronger as Regulatory and Political environments have become increasingly oppressive to traditional Packaging formats, especially in the Beverage sector.

The interest in lightweighting and recycled content in Single-Use packaging, for so long the backbone of our supply from Sweden into the Nordics region, has expanded. In the US, tariff impacts on imported glass have driven enthusiasm for our single-use PET bottle solutions, which offer both an economic and sustainable alternative to heavyweight glass. It has been good also to see the positive reaction we have seen in the market in Central Europe to our expansion of this element of our product portfolio being supplied from Czechia.

As predicted in last year's ESG report, the rise in Reuse has been evident in 2025. For Large Containers our Watercooler product leads the way with demand further stimulated by the ban on Bisphenol A (BPA) and with that an end to the supply of new Polycarbonate Watercoolers from July 2026. This led to the opening of our factory in Paterna, Valencia where we are able to supply this product within the Iberian market bringing a reduction in the logistics complexity involved in the Supply Chain.



While the core Refillable PET Bottle market in Germany has grown, the expansion of interest beyond Germany driven by the pending Packaging and Packaging Waste Regulation (PPWR) has led to representatives from markets such as Spain and France exploring the options offered by Refillable PET Bottles in greater detail. Given our Refillable PET Bottle solution for Water and Carbonated Soft Drinks (CSD) markets can be reused 25 times, the removal of 24 lots of manufacturing brings with it significant Carbon Emissions reduction benefit.

We are launching our Refillable PET Beer Bottle in H2 2026. This is targeted at elements of the Beer sector where Glass Bottles are the traditional packaging format. Given the Petainer Bottle is 85 % lighter than the Glass equivalent and can be used up to 10 times, the Economic and Environmental benefits are strong.

The Extended Producer Responsibility (EPR) Tax impact on the Beer sector has been particularly onerous. Given this Tax is levied on ease of waste management or put more simply, the heavier the package the more onerous the EPR Tax, the level of interest in our Refillable PET Beer Bottle is growing. With two Patent applications already submitted, we are excited to see how effective a solution this becomes in future with the Beer sector where over the last 15 years Petainer has built such strong relationships through the supply of Kegs.

We set ourselves challenging goals a year ago with EcoVadis and CDP. Details are described later in this report, but I am pleased to see all sites delivering improved scores in EcoVadis and in particular to see our USA Manufacturing Centre completing its first submission and being awarded Silver.

We continue with our Employee Engagement survey. We have been open with all Employees on our Action Plans at site level throughout the year. The fact that the level of engagement increased this year versus last is a good sign that the Employees see Management taking the feedback seriously and acting on it accordingly.

As indicated in the last report, Petainer is now broadly positioned across Europe, be it in the Nordics, Central or Southern Europe with the factories well positioned to supply close to the end user. In the Americas, we have two quality Manufacturing Centres in Tennessee and California which are well positioned to effectively supply our Customers across the Americas region.

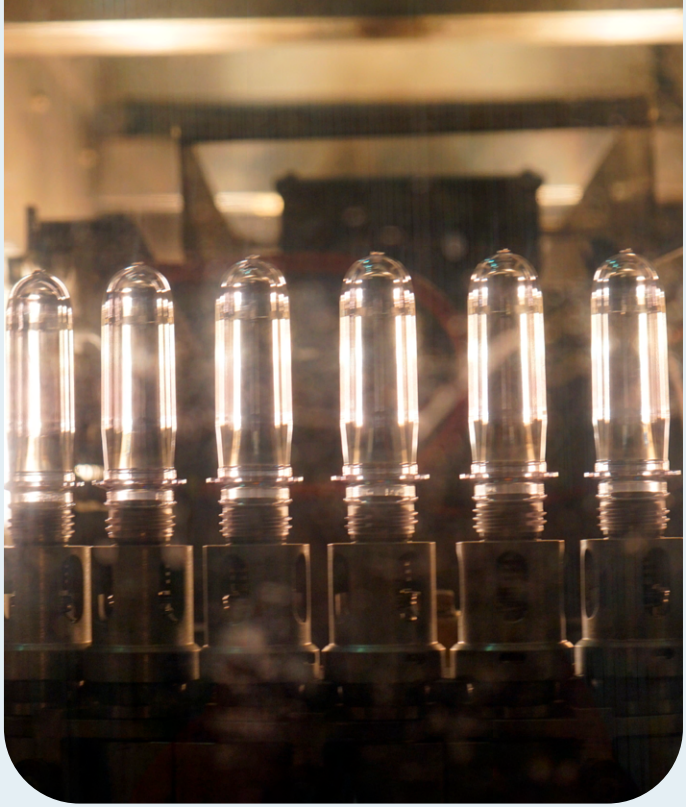
The range of products on offer has expanded in response to the requirements of our Customers. Given the Scope 3 Emissions and Economic challenges they face, I feel confident that all new products launched during 2025 and so far in 2026 are assisting Customers on both fronts.

I hope you enjoy reading our 2025 ESG report.



Michael Joyes

Sustainability and Development Director



It is my pleasure to welcome readers of our previous reports back for the third instalment of our Environmental, Social and Governance Report. In the pages that follow, you will be able to read our most complete data set to date, verified in part by a third party. We end 2025 with a terrific set of sustainability results, having met some of our long-term targets, allowing us to reframe our sustainability journey to 2030.

We are delighted to be recognised with Gold EcoVadis medals for our core European manufacturing sites, and a first Silver award for our Tennessee, USA site. These scores are a reflection of the hard work of our teams across a range of indicators, and I thank everyone involved in these results. Whilst recognition and medals are a welcome acknowledgement of our progress, there's plenty more to do to continue to support our customers to grow their businesses without growing their greenhouse gas emissions.

Please enjoy this year's report, supplemented for the first time with our GRI-aligned metrics report in the appendix. As always, we encourage any questions about this report, and if it has inspired you to make a change in your own packaging mix, we would be delighted to support any development projects in the years to come.



Our Sustainability Goals to 2030

Environment

- Reduce Scope 1 & 2 emissions by 50 % by 2030 from a 2018 baseline
  ACHIEVED
- Source 100 % renewable electricity by 2030
  ACHIEVED
- Achieve an average of 40 % recycled PET across the Group by 2030
- Maintain reductions and develop a new decarbonisation pathway to 2035 by 2027
- Expand external assurance to include material Scope 3 emissions

Social

- Achieve and maintain an Employee engagement score on the company survey above 80 % by 2030
- Increase near-miss reporting rate by 10 % by 2030 from 2024 baseline

Governance

- Improve CDP Climate score rating to an A by 2028
- Implement a harmonised ESG management system and complete consolidated global EcoVadis assessment by 2028

Sustainability Highlights

Environment

- Scope 1, 2 and 3 emissions down by **22 %** from 2018
- **100 %** renewable energy
- Targets approved by SBTi; on track to achieve and overperform them.

Governance

- Petainer Czechia — GOLD | Top 5% ecovadis Sustainability Rating MAR 2026
- Petainer Lidköping — GOLD | Top 5% ecovadis Sustainability Rating FEB 2026
- Petainer USA — SILVER | Top 15% ecovadis Sustainability Rating APR 2026
- Climate score of B

Advocacy

- **4 presentations** given on Reusable PET
- **100 %** of suppliers are signatories to our Code of Conduct
- Associations Petainer is part of: The New European Reuse Alliance (NEW ERA), Petcore, Sustainable Wine Roundtable.

Water & Waste

- Water Intensity down by **12 %** since 2024
- **12 %** less water withdrawn from all sources since 2024
- **20 %** less waste to landfill vs 2024

Employee Focus

- **74 %** Employee survey response rate
- **637** hours of health and safety training

Petainer Portfolio

Decarbonising the beverage industry



Petainer Portfolio Emissions Compared to Incumbent Materials

	Petainer Kegs	Watercooler Bottles	Reusable PET	One-way Bottles/Preforms
Factory Gate Emissions	**4.31**	**2.20**	**0.11**	**0.04**
Competing Substrate	**26.68 (Steel Kegs)**	**3.79 (Polycarbonate)**	**0.34 (Glass)**	**0.11 (Aluminium Cans)**

All figures measured in kg CO_2e

Targets & Verification

In 2022, we set Science Based Targets initiative (SBTi)-validated emissions reduction targets aligned with the 1.5°C ambition of the Paris Agreement:

- Reduce Scope 1 and 2 emissions by 50 % by 2030 (2018 base year)
- Measure and reduce Scope 3 greenhouse gas emissions

2025 Status:

- Scope 1 and 2 emissions reduced by 98 % vs. 2018 baseline, exceeding the 2030 target
- Scope 3 emissions measured across all relevant categories; reduction actions underway

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Petainer believes that everyone in the supply chain has a part to play in carbon reduction. With transparent production at the core of our sustainability approach, we provide the details of our products' impact to our customers to allow them to create credible carbon reduction strategies. We have made substantial progress in reducing our Scope 1, 2 and 3 emissions from our 2018 baseline. Our key progress points are listed below:

- 100 % of our manufacturing is powered by renewable energy
- Petainer verified its Scope 1, Scope 2, and Scope 3 (categories 1 and 4) GHG emissions through a third party for the first time in 2025 for the 2024 reporting year
- Emissions are reported in accordance with the GHG Protocol and verified in line with ISO 14064-3
- 2025 data are currently under verification by SGS

*Refer to Appendix for more details.



Greenhouse Gas Performance

Measuring our Group Emissions

Comparing to our 2018 baseline:

Scope 1 ▲

33 %

Increase vs baseline

Driven by improved measurement methodology

Scope 2 ▼

99 %

Decrease vs baseline

Driven by shifting all core manufacturing sites to renewable energy

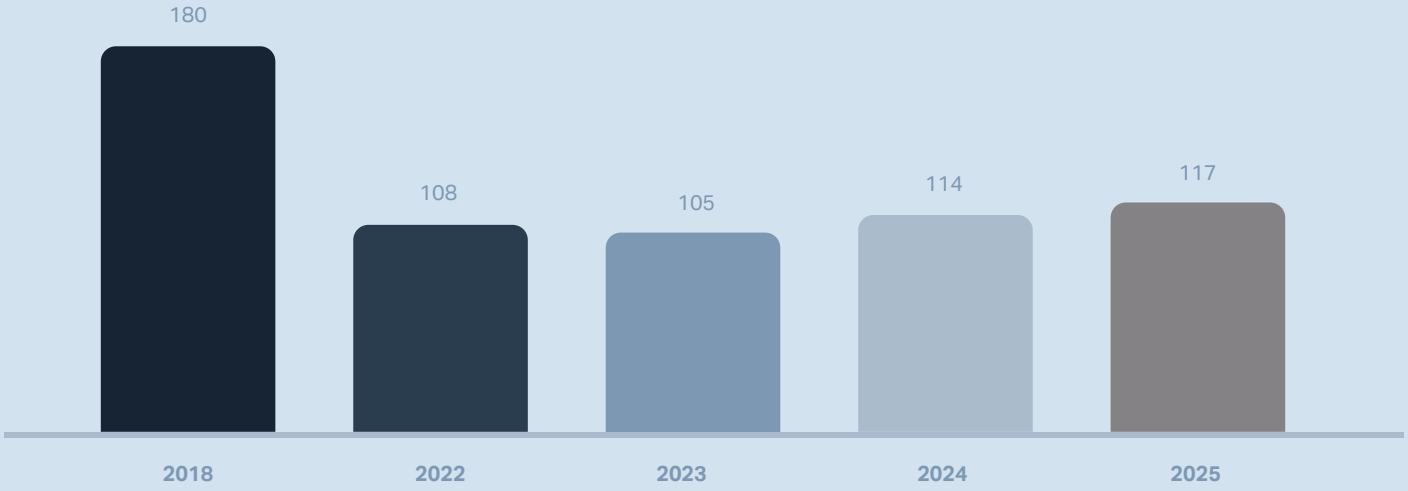
Scope 3 ▼

22 %

Decrease vs baseline

Driven by increased use of recycled content

Scope 1, 2, and 3 Emissions Progress



Petainer Group Scope 1,2,3 Emissions kilotonnes CO_2e



Scope 4

Reuse accounts for 28 % of the total resin we purchase.

Avoided Emissions	2024	2025
rPET Usage[1]	36,719	37,718
Small Format Reusable PET[2]	256,419	249,628
Reusable Watercoolers[3]	84,234	109,845
Combined Resin Saving (tonnes)	172,316	181,366
Total Avoided Emissions	377,372	397,191

Tonnes CO_2e

Assumptions

[1] Compared with the market incumbent 100 % virgin PET resin at 30 g

[2] Compared with the market incumbent of a 100 % virgin PET bottle. Assumption of 20 reuses for Refillable PET bottle at 62 g

[3] Compared with the market incumbent of a 100 % virgin PET bottle at 30 g. Assumption of 20 reuses for a reusable 18.9 L Watercooler at 690 g



Marie Milet
Sustainability and Development Project Lead

Scope 4 Emissions allow us to understand the benefits of reusable packaging beyond the production emissions. With each reuse, less packaging is required, helping avoid emissions. We are pleased to see that the total resin purchased for reusable packaging is up from last year, resulting in an increase in total avoided emissions.

Scope 4 Emissions

Scope 4 emissions refer to avoided greenhouse gas (GHG) emissions that are prevented due to a product, service, or activity when compared to the incumbent.

Unlike Scope 1, 2, and 3 emissions, Scope 4 is not formally recognised under the GHG Protocol, but it is increasingly used in sustainability reporting and product life cycle assessments (LCAs).



Using **Recycled Content**

Effective collection and recycling schemes are important to build trust and use materials sensibly. In Sweden, a Deposit Return Scheme continually returns 90 % of beverage bottles to the recycling system, and Petainer accesses that material to return it into new bottles.

Our rPET mix for 2025 is slightly higher than 2024, a result of the types of packaging sold. Reusable packaging inherently has a lower carbon footprint than single-use when reused multiple times. Including recycled content in reusable products has a lower carbon benefit compared to single-use, meaning more of our reusable products are made with virgin PET. As we produced more reusable packaging, this affects our rPET figure, but ultimately reduces carbon emissions.

We produce in line with the EU Single Use Plastics Directive, with all of our standard range products containing a minimum of 25 % recycled content.

EU Petainer Sites	Czechia	Sweden	Group
rPET Usage %	26	46	38



Niklas Zetterström

Sales Director, Nordics

Being based in the Nordics, we see the benefit of a Deposit Return Scheme. We see less litter and know our bottles are being collected for recycling. As Sales Director for the Nordics, having access to high-quality recycled content supports our customers to reduce their carbon footprint without a loss in performance. Consumers value sustainability, and we see our customers utilising their high recycled content in their packaging as an additional marketing message.


38 % of total resin
used was recycled
content

Water and Waste Management

Our European manufacturing sites operate in areas where water stress is not currently considered a major issue, nor expected to become one in the near future. Our American plants, however, operate in regions where water stress is a recognised concern. We ensure that our water usage is tracked so that we can take action. The water we use in industrial processes is primarily used for cooling, with a limited amount of water requiring treatment and disposal. Overall, Petainer operations require relatively little water. Petainer's global water intensity is 0.00098 m^3 per kg of resin ordered.

AQUEDUCT

We assess our water sources using the WRI Aqueduct Water Risk Atlas to determine whether water withdrawal occurs in water-stressed areas and total water consumption is tracked monthly.

Waste generation is also tracked on a monthly basis. PET scrap and waste can be reprocessed on-site for use in new products. A total of 647 tonnes of resin were ground as scrap, of which 414 tonnes was reintroduced into production.

C
CDP Water Security Score

-12 % Year-on-Year
Group Water Intensity

64 %
Scrapped resin reused in production



Jan Dovaly

HR Manager, Czechia | 30 years' service

We prevent leakages and overconsumption by using water meters with digital data collection on key consumption areas, analysing trends weekly and reacting quickly to changes. We maintain our own drilled water spring for the cooling of production technology. We clean our oil/grease separators on a quarterly basis, and have taken the extra step of fitting them with electronic alarms which notify us to administer further cleaning.

Keg Water Initiative: Preparing for the implementation of certified energy management according to ISO 50001.



Reuse Experts for 30+ years

- Reusable packaging produced across 5 sites
- Produce over 210 million reusable bottles a year
- Supply reusable packaging to the Americas and Europe
- Trusted by over 50 reuse brands

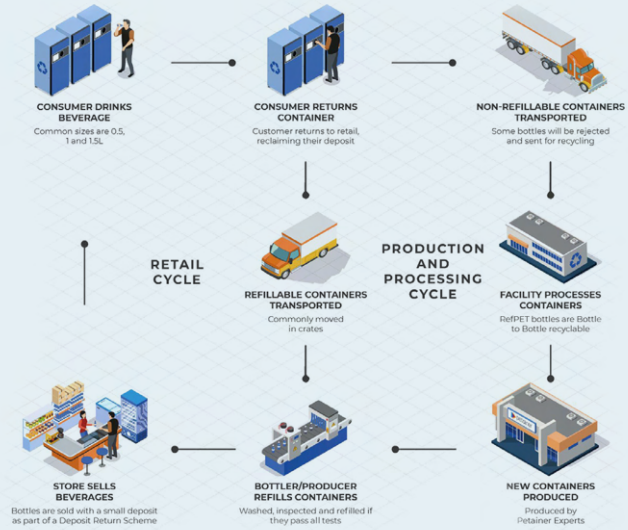
Coca-Cola EUROPACIFIC PARTNERS · Schweppes · PEPSI · Adelholzener · GDB Genossenschaft Deutscher Brunnen eG

Leaders in Reusable Packaging since the 1990s

Leading the reusable PET packaging revolution in Germany, Petainer has remained at the forefront. Our production sites have been specially adapted to produce high-quality bottles that can be reused again and again. More difficult to produce than a one-way bottle, our factories have dedicated production equipment and quality inspection systems that ensure bottle longevity.

With reusable packaging, Petainer supports the circular economy & reduces brands' greenhouse gas emissions.

Under the Packaging and Packaging Waste Regulation, European markets will be required to introduce 10 % of beverages in reusable packaging, requiring high-quality packaging that has been proven in the market.

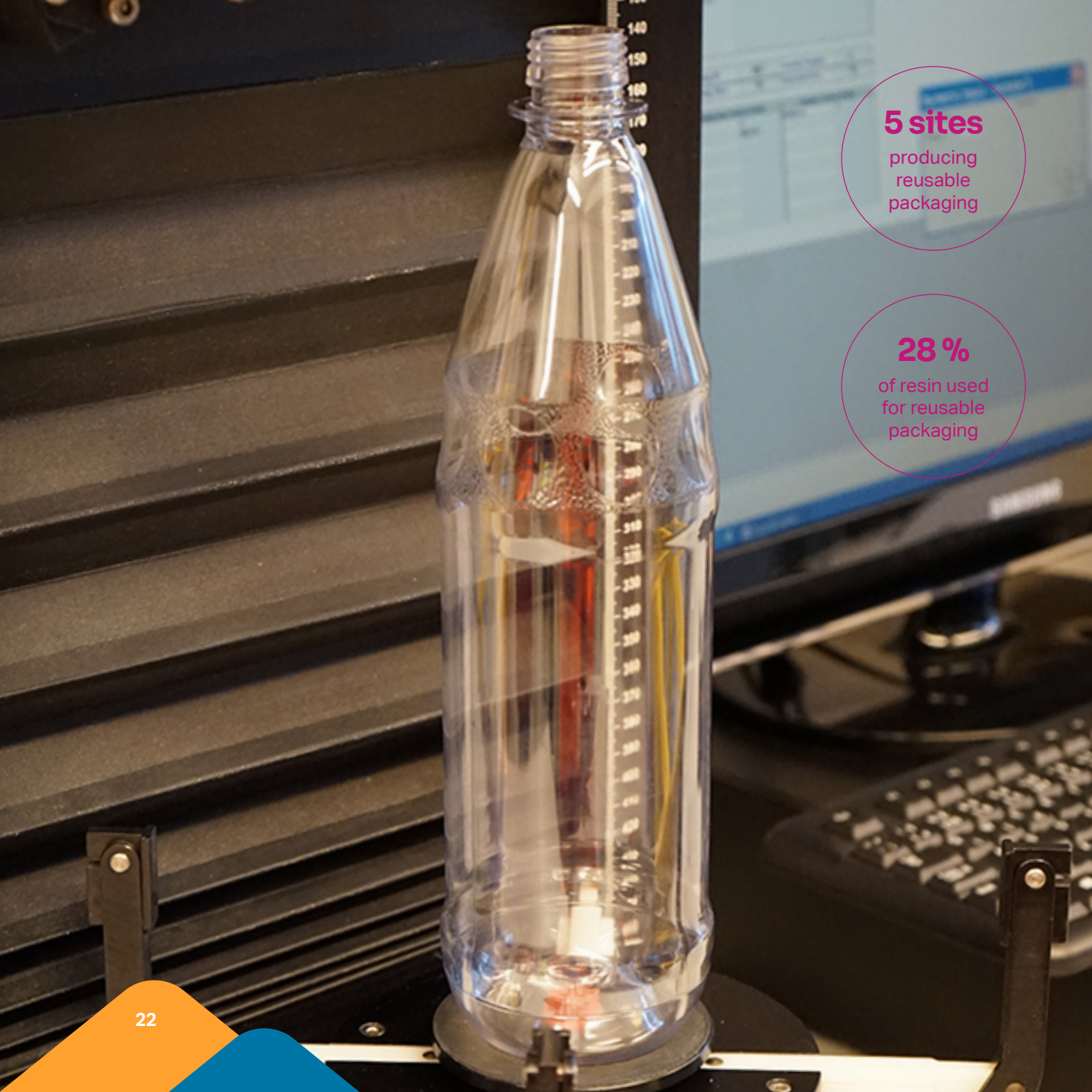




Pawel Kaleta

Sales Director CEE | 15 years at Petainer

As Sales Director for Petainer, being with the company for over 15 years, I have worked with companies to reduce their carbon footprint. Our customers trust us to find solutions that make their life easier, all the while reducing their carbon footprint. Being based in Germany, I see Petainer's reusable PET bottles on the shelf everywhere I go, a clear reflection of the work we do as a company.



5 sites
producing reusable packaging

28 %
of resin used for reusable packaging

Pioneering and Educating on Reusable Packaging

Our focus on reuse stems from the clear benefits to the environment from reusable packaging.

82 %
lower GHG emissions over time

92 %
relative reduction in plastics usage versus one-way bottles

Still **100 %**
recyclable after final use

Petainer presents at events across Europe and the Americas

Reuse advocacy is important. As experts, our teams will demonstrate the benefits of reuse at events or talks. In European markets, legislation is driving the change to reuse, and in the Americas, it has been part of their system for decades. The more packaging that is reused and recycled at end of life, the closer we are to a sustainable and efficient system.





REUSABLE PET FOR BEER

Fill – Pasteurise – Wash

On glass filling lines





Innovations



Mircea Senatov

Reuse Development Project Lead

At Petainer, design means engineering PET kegs, bottles, and watercoolers that use the minimum material needed while maximising strength, performance, and product integrity. Every design choice is guided by efficiency, durability, and responsible use of resources, ensuring sustainable packaging solutions without compromising quality.

Design for Recycling

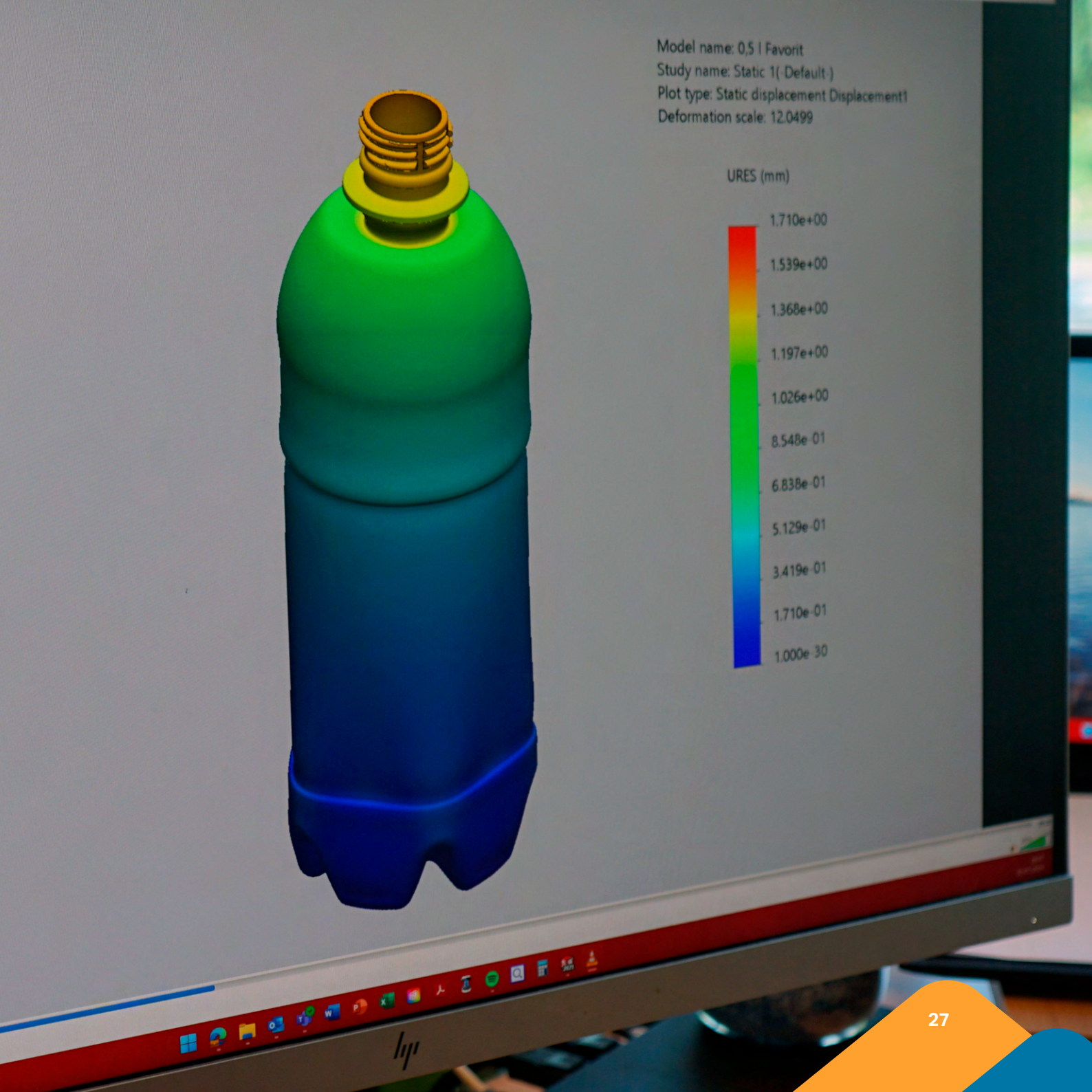
- Made in a way that is easy and efficient to recycle
- Fits into existing collection and recycling infrastructure

Material Efficiency

- We support customers in lightweighting their products

Integrating Recycled Content

- We used **22,318** tonnes of recycled PET in our products in 2025
- Using rPET supports collection systems and the view that PET waste is a resource


Model name: 0,5 l Favorit
Study name: Static 1(-Default-)
Plot type: Static displacement Displacement1
Deformation scale: 12.0499
URES (mm)
1.710e+00
1.539e+00
1.368e+00
1.197e+00
1.026e+00
8.548e-01
6.838e-01
5.129e-01
3.419e-01
1.710e-01
1.000e-30

Innovations



Our Method

Reduce, Reuse, Recycle

Petainer designs products with a combination of consumer benefit, carbon benefit and end-of-life in mind.



Replacing the Incumbent

Reusable PET for Beer

PPWR-compliant bottle that fills and caps on glass equipment and can be tunnel pasteurised, making it a world first.



Legislation Change

5-Gallon Watercooler Bottle

The European BPA ban removes polycarbonate watercoolers. Petainer developed a range of PET preforms and blown bottles that seamlessly replace polycarbonate.



Lightweighting Incumbent Packaging

Olive Oil Bottle

300 g lighter than the glass equivalent, our new Olive Oil bottle protects American producers from turbulent global economic shocks.

Our People

Petainer is proud to have Employees who want to stay and progress within the company. 30 % of our Employees have been with us for over 10 years. Employee retention within the company ensures expertise stays and grows, enriching our team.



Jan Dovaly
HR Manager, Czechia

We foster a proactive and friendly work environment where everyone is empowered to make decisions and take responsibility for their work. Our managers ensure high Employee satisfaction through occupational safety and injury prevention, and supporting Employee benefits such as meals and fitness facilities, which are provided directly in the plant.



Marcus Möller
HR Manager, Sweden

At Petainer, we benefit from a Group-led approach to health and safety. If you were to visit any of our sites, you would find the same attitudes and procedures in place. Our attitude is: “safe today, secure tomorrow”. With everyone pulling in the same direction, we make the workplace safe and secure.



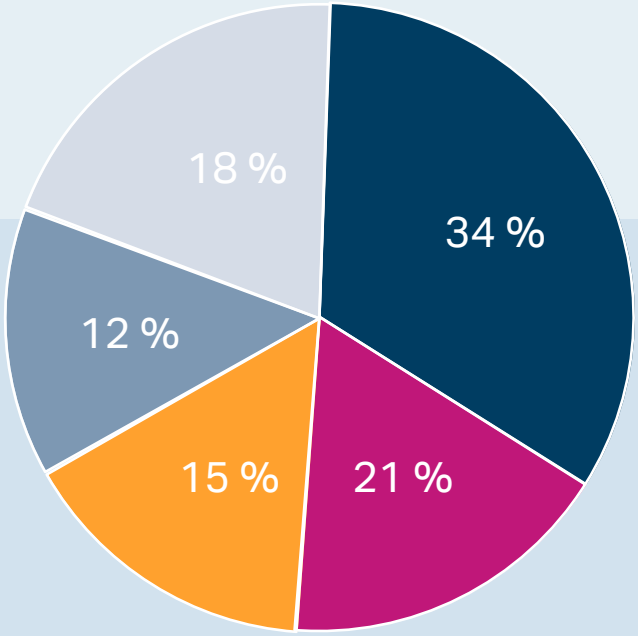
Charlotte Harrison
HR Manager, Americas

It is important at Petainer that our culture allows for collaboration. Creating a positive and collaborative work culture produces immeasurable results. We are all responsible for the quality of the products and success of the business, and the ‘Right First Time’ mentality keeps us on the right track.

Our People

Targets

- Achieve a 10 % increase in reported near-misses by 2030 from a 2022 baseline
- Conduct quarterly PPE audits to ensure compliance
- Provide refresher training for 100 % of frontline and high-risk workers by 2026



Employee Tenure

- Employees at Petainer for less than 2 years
- Employees at Petainer for 2-5 years
- Employees at Petainer for 5-10 years
- Employees at Petainer for 10-20 years
- Employees at Petainer for 20+ years

Global Health & Safety

Petainer operates across different geographies but is united in the basic principle that our Employees at all levels regard health and safety as paramount. Our Global Health and Safety policy was designed to ensure that best practice is consistent and repeatable.

Jan Dovaly
HR Manager Czechia

We regularly review Health and Safety risks across all roles and workplaces. This includes biweekly audits by external specialists, regular 5S audits, and continuous monitoring of safety performance and unsafe behaviours. Findings from audits and Employee near-miss incidents are communicated via our internal message board and discussed in regular Employee meetings.

To encourage engagement, we reward three randomly selected near-miss reporters each quarter and organise health days focused on work-related health challenges and prevention.

As a result, we maintain a stable trend with a low number of accidents and only minor injuries. This approach strengthens Employee trust and fosters a culture where everyone takes responsibility for their workplace and actively contributes to its maintenance, improvement, and safety.

Near-miss Identification

Employee recordable work-related accidents.

All work-related injuries, including minor incidents, are recorded and assessed to identify root causes and implement corrective actions.

Safety Training

All Employees are trained on health and safety procedures, and in 2025 we delivered 55 % more hours of training than in 2024.

Group Policies

- Global Quality Policy
- Ethics and Compliance Policy
- ESG Policy
- Equal Opportunity Policy
- Global Health and Safety Policy
- Global Waste Management Policy
- Global Water Management Policy
- Labour and Human Rights Policy
- Sustainable Procurement Policy

Employee
Health & Safety

3.8 %	108	45	0	1.5	637
Absenteeism rate	Number of near-miss	Number of recordable Employee work-related accidents	Total fatalities (including contractors)	Total Recordable Incident Rate (TRIR)	Hours of training on health and safety



Community
Feedback & Updates

Employee Survey

In 2024, Petainer launched its first Global Employee Survey. Prior to that, sites ran site-specific surveys, which were standardised to allow for consistency in feedback and a baseline for response. Each site develops an action plan to be delivered in the following year, which can be clearly seen in the scores the following year.

In 2025, 74.1 % of Employees responded, up from the previous year. Our aim is to increase the response rate to the survey through successful delivery of action plans that showcase tangible changes to Employees.

Whistleblowing

Whistleblowing and Training

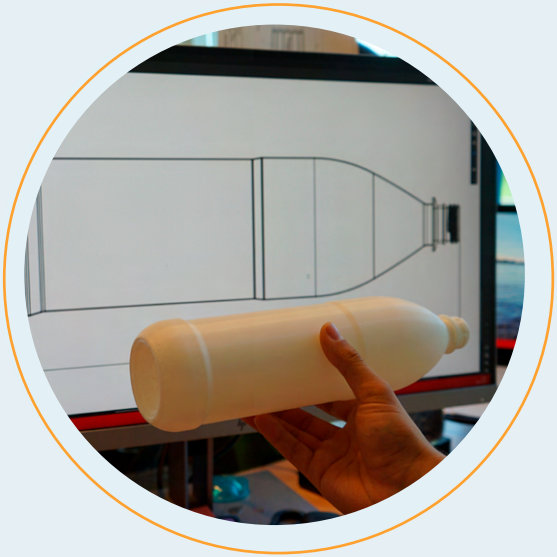
- A whistleblowing channel is accessible to all Employees via the Petainer corporate website, allowing anonymous, two-way communication.
- Career development opportunities are available for specific roles on request. In 2025, Petainer provided Microsoft training courses at various levels through the ENI Learning Centre to Employees.

Newsletter, Town Halls & Business Updates

Every month, a company-wide newsletter is shared with all Employees in their local languages, providing Business and social updates. Town hall meetings are scheduled twice a year for production and management Employees. These meetings cover production metrics, KPIs, development and sustainability updates, new products and projects.


petainer

Fostering Community



Petainer Czechia

Supporting Local Schools

10 high school students completed two-week internships with Petainer. We have hosted 5 one-day excursions for local schools with 122 students from different classes and 10 teachers.



Healthcare

Health Insurance Benefit

We are pleased to offer our team in the USA first-class health insurance.



Long Service

Honouring Employees with 20+ Years

Any Employee who has been with us for 20 years plus is honoured with their photo on the wall.



Extracurricular

Added Benefits

Depending on the site, we offer an on-site canteen/food service, gym equipment and team bonding.

GRI

<table>
<tr><th>GRI Standard</th><th>Disclosure</th><th>Description</th><th>Notes</th></tr>
<tr><td>GRI 2</td><td>2-1</td><td>Organisational details</td><td>About Petainer section (p. 2-3)</td></tr>
<tr><td>GRI 2</td><td>2-2</td><td>Entries included in the organisation's sustainability reporting</td><td>About Petainer section (p. 2-3)</td></tr>
<tr><td>GRI 2</td><td>2-3</td><td>Reporting period & contact point</td><td>Reporting period: Fiscal 01/01/2025-31/12/2025. Frequency: Annual. Publication date: June 2026.

Contact: Marie Milet: marie.milet@petainer.com</td></tr>
<tr><td>GRI 2</td><td>2-4</td><td>Restatement of information</td><td>2018-2024 emissions data restated due to methodological improvements, updated emissions factors and boundary expansion; 2025 data reported using revised methodology.</td></tr>
<tr><td>GRI 2</td><td>2-5</td><td>External assurance</td><td>Scope 1, 2, 3, Category 1 & 4 was externally assured by SGS in 2024 and again for 2025.</td></tr>
<tr><td>GRI 2</td><td>2-6</td><td>Activities, value chain and other business relationships</td><td>About Petainer (p. 2-3); Sustainability highlights (p. 9).</td></tr>
<tr><td>GRI 2</td><td>2-7</td><td>Employees</td><td>
<table>
<tr><th></th><th>Total</th><th>Czech</th><th>Sweden</th><th>America</th><th>UK</th></tr>
<tr><td># Permanent Employees</td><td>390</td><td>157</td><td>100</td><td>40</td><td>15</td></tr>
<tr><td># Temporary Employees</td><td>21</td><td>17</td><td>4</td><td>0</td><td>0</td></tr>
<tr><td># Full Time Employees</td><td>386</td><td>154</td><td>99</td><td>40</td><td>15</td></tr>
<tr><td># Part Time Employees</td><td>4</td><td>3</td><td>1</td><td>0</td><td>0</td></tr>
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<tr><td>GRI 2</td><td>2-8</td><td>Workers who are not employed</td><td><table><tr><th></th><th>Total</th><th>Czech</th><th>Sweden</th><th>America</th><th>UK</th></tr><tr><td># Not employed</td><td>13</td><td>13</td><td>0</td><td>0</td><td>0</td></tr></table></td></tr>
<tr><td>GRI 2</td><td>2-9</td><td>Governance structure & composition</td><td>Petainer is owned by Ara Partners, and the board of directors includes Ara representatives, and Petainer's CEO and CFO.</td></tr>
<tr><td>GRI 2</td><td>2-10</td><td>Nomination and selection of the highest governance body</td><td>Nomination is determined by Ara Partners.</td></tr>
<tr><td>GRI 2</td><td>2-11</td><td>Chair of the highest governance body</td><td>Ara Partners.</td></tr>
<tr><td>GRI 2</td><td>2-12</td><td>Role of the highest governance body in overseeing the management of impacts</td><td>Board: Oversight of strategy, performance and governance.</td></tr>
<tr><td>GRI 2</td><td>2-13</td><td>Delegation of responsibility for managing directors</td><td>Board: Delegates day-to-day running of the business to the CEO and his executive leadership team.</td></tr>
<tr><td>GRI 2</td><td>2-14</td><td>Role of the highest governance body in sustainability reporting</td><td>Board of Directors and Ara Partners: receive regular sustainability reports. Sustainability Director: oversees report preparation, including data collection, validation and alignment with GRI Standards.</td></tr>
<tr><td>GRI 2</td><td>2-15</td><td>Conflict of interest</td><td>Conflicts of interests are managed through the group's Global Ethics Policy.</td></tr>
<tr><td>GRI 2</td><td>2-16</td><td>Communication of critical concern</td><td>Critical concern is reported by the Employee to their line manager and escalated to the leadership team or board if needed.</td></tr>
<tr><td>GRI 2</td><td>2-17</td><td>Collective knowledge of the highest governance body</td><td>Board includes executive management together with Ara and have regular meeting and reports on the development, performance and finances of the business.</td></tr>
<tr><td>GRI</td><td>2-18</td><td>Evaluation of performance of the highest governance body</td><td>Ara Partners.</td></tr>
</table>

GRI 2	2-19	Remuneration Policies	Remuneration policies are approved by the Board. They are designed to align with Petainer's strategy and performance.
GRI 2	2-20	Process to determine remuneration	Remuneration is determined by role responsibilities, market benchmarks, and individual and company performance. Sustainability-related objectives are included where relevant.
GRI 2	2-21	Annual total compensation ratio	Employee compensation monitored to ensure pay-equity.
GRI 2	2-22	Statement on sustainable development strategy	Sustainability and Development Director statement (p.6-7). Our Sustainability Goals to 2030 (p. 8)
GRI 2	2-23	Policy commitments	Group Policies: (p. 32)
GRI 2	2-24	Embedding Policy commitments	Group Policies (p. 32): commitments embedded through procedures, training and governance; overseen by management and the Board.
GRI 2	2-25	Process to remediate negative impacts	Petainer manages negative impacts via its Code of Conduct and grievance mechanisms, investigating issues, applying corrective actions, and monitoring outcomes to prevent recurrence. Refer to: https://www.petainer.com/legal/code-of-conduct
GRI 2	2-26	Mechanisms for seeking advice and raising concerns	Petainer provides multiple reporting channels (whistleblowing platform, line managers, HR and compliance contacts) for Employees and external stakeholders. All reports are confidential where needed and protected by a non-retaliation policy. See: https://www.petainer.com/legal/whistleblowing
GRI 2	2-27	Compliance with laws and regulations	No legal or regulatory non-compliance incidents were recorded in 2025.
GRI 2	2-28	Membership associations	Sustainability Highlights: (p. 9) Petainer is a member of: The New European Reuse Alliance (New ERA), Petcore, Sustainable Wine Roundtable. Petainer does not attempt to influence their positions.

GRI 2	2-29	Approach to stakeholder engagement	About Petainer (p.2-3); Sustainability Highlights (p.8); Leading in Reusable Packaging (p.21); Our People (p.30-37).
GRI 2	2-30	Collective bargaining agreements	100 % of Employees in Sweden and the Czech Republic are covered by collective bargaining agreements, with 24 % unionised.
GRI 3	3-1	Process of material topics	Material topics were identified through a GRI-aligned assessment using ESG data, stakeholder expectations, regulations and industry trends, then prioritised by impact and approved by senior management.
GRI 3	3-2	List of material topics	Environmental: energy consumption and energy efficiency, renewable electricity use, greenhouse gas emissions (Scope 1,2,3), circular economy. Social: occupational health and safety, Employee wellbeing, training and development. Governance: business ethics and anti-corruption, data privacy and cybersecurity, responsible procurement.
GRI 3	3-3	Management of material topics	Environmental: Environmental material topics are reviewed at site level continuously and reported quarterly to the sustainability team who compiles the data and analyses it. This is reported to upper management and the board. All topics are continuously tracked to avoid negative impacts. We have targets set through the SBTi which allows us to have a base and a target to assess our efforts. Social reporting is also done quarterly to upper management and investors.
GRI 302	302-1	Energy consumption	Natural Gas: 272.9 MWh Electricity: 66,549 MWh Electricity (renewable): 66,090 MWh
GRI 302	302-3	Energy intensity	Energy intensity (Energy Consumption in MWh/ Tonnes of resin purchased): 1.1
GRI 303	303-3	Water withdrawal	57,939 M^3
GRI 303	303-4	Water discharge	21,973 M^3
GRI 303	303-5	Water consumption	57,939 M^3

GRI 305	305-1	Scope 1 emissions	325 tCO_2e (finalised calculation pending due to verification)
GRI 305	305-2	Scope 2 emissions	147.1 tCO_2e (Market-Based); 12,003.5 tCO_2e (Location-Based) (finalised calculation pending due to verification)
GRI 305	305-3	Scope 3 emissions	118,425 tCO_2e (finalised calculation pending due to verification)
GRI 305	305-4	GHG emissions intensity	Emissions Intensity (market-based tCO_2e/revenue in million euros): 0.00064
GRI 305	305-5	Reduction of GHG emissions	Greenhouse Gas Performance (p.32)
GRI 306	306-3	Waste generated	Total waste generated: 956.4 t
GRI 306	306-4	Waste diverted from disposal	Waste diverted from disposal: 608.3 t
GRI 306	306-5	Waste diverted to disposal	Waste diverted to disposal: 355.8 t
GRI 401	401-1	New Employee hires and Employee turnover	New Employees: 84; Rate of Employee turnover: 48 %
GRI 401	401-2	Benefits provided to full-time Employees that are not provided to temporary or part-time Employees	Fostering Community (p. 36-37)
GRI 403	403-1	Occupational health and safety management system	Global Health & Safety Missions (p. 32); Employee Health & Safety (p. 33)
GRI 403	403-2	Hazard identification, risk assessment, and incident investigation	Global Health & Safety Missions (p. 32); Employee Health & Safety (p.33). Hazards, near-misses and incidents are logged, reviewed weekly, investigated, and addressed with corrective actions and regular training.
GRI 403	403-3	Occupational health services	We provide occupational health and safety support, including trained staff, risk assessments, inspections, machine safety monitoring, PPE and role-specific training.

GRI 403	403-4	Worker participation, consultation, and communication on occupational health & safety	Workers are consulted on health and safety via meetings, toolbox talks and training, and can report hazards through formal channels, with feedback informing risk assessments and corrective actions.
GRI 403	403-5	Worker training on occupational health & safety	Global Health & Safety Missions (p. 32); Employee Health & Safety (p. 33). Employees receive role-appropriate health and safety training, including induction, refreshers and task-specific training (e.g PPE, machinery, manual handling), with completion monitored across sites.
GRI 403	403-6	Promotion of worker health	Petainer prioritises safe, healthy workplaces through its occupational health and safety management, with additional local wellbeing initiatives where available.
GRI 403	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Certified to ISO 45001 (Czech and Swedish sites). Supplier Code of Conduct applies to suppliers; supported by ISO 9001 for process and supplier control.
GRI 403	403-8	Workers covered by an occupational health and safety management system	All Employees at Czech and Swedish sites covered by ISO 45001; contractors included under site OHS procedures; suppliers covered via Supplier Code of Conduct.
GRI 403	403-9	Safety management system	Total work-related injuries: 45
GRI 404	404-1	Training hours	Total average training hours for Petainer blue collar new starters: 200
GRI 404	404-2	Programmes for upgrading Employee skills and transition support	Training programmes are in place to support Employee upskilling and professional development; no formal transition assistance programmes.
GRI 404	404-3	Percentage of Employees receiving regular performance reviews	Performance and development reviews are conducted as part of HR processes, but overall Employee coverage is not currently quantified.


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