

# TETRA PAK 2025 ACCOUNT OF DUE DILIGENCE FOR NORWAY TRANSPARENCY ACT

This statement sets out the steps taken by the Tetra Pak Group to undertake human rights due diligence in our operations and supply chains. It is lodged on behalf of Tetra Pak Norge AS to meet the obligations of the Norway Transparency Act 2022.

## 1. General description of the company's structure and area of operations

Tetra Pak is a leading food processing and packaging solutions group with more than 24,000 employees and net sales of approximately €12.8 billion. We have 51 production plants, 89 sales offices and 27 market companies around the world including Tetra Pak Norge AS. Tetra Pak Norge AS, based in Lysaker, has 17 employees and markets a range of our portfolio of packages, packaging equipment and processing equipment. Tetra Pak Norge AS does not have any production facilities, nor does it have subsidiaries.

The Tetra Pak Group operates as three businesses: Packaging Solutions (carton packages and packaging equipment), Processing Solutions and Equipment, and Services. Each day, we help to make food safe and available to meet the needs of billions of people in more than 160 countries. We believe in responsible industry leadership and a sustainable approach to business.

Tetra Pak supply chains are global. We are connected to over 15,000 suppliers in 110 countries. The top countries for supplier spend are Sweden, the United States, China (including Hong Kong SAR), Brazil, Italy, Switzerland, Germany, Austria, and Denmark.

The goods and services procured by Tetra Pak are organised into three main categories:

- The base materials used in our packages (paperboard, polymer, aluminium foil, inks and films) are procured centrally.
- The modules, components, parts and services used in relation to our equipment sold to customers are procured by global, regional and local procurement teams.
- The goods and services used for our own operations (IT, logistics, travel, HR, professional services, facility management, etc.) are also procured at global, regional and local level.

The reporting entity adheres to the Tetra Pak global processes and corporate governance framework, which integrate the activities aimed at preventing, mitigating and otherwise addressing human rights risks through human rights due diligence as described in this Statement.

## 2. Policies and procedures related to actual and potential adverse impacts on human rights

### Policies

Tetra Pak is committed to conducting every aspect of its business with integrity, complying with the rule of law and respecting human rights across our operations and value chain, in line with the UN Guiding Principles on Business and Human Rights. We expect the same level of ethical business conduct within our own operations and among our business relations, including suppliers. This means having policies and processes in place to ensure that business is conducted in a responsible way.

The [Tetra Laval Group Code of Business Conduct](#) establishes a set of rules and non-negotiable standards in key areas, which must be followed by all companies and employees. The Code clearly states the Group's commitment to the UN Guiding Principles on Business and Human Rights. Tetra Pak's internal Workplace Conduct Policy articulates standards of workplace conduct that supports the creation of an effective, productive and safe working environment. It covers discrimination,

harassment and bullying, and personal relationships in the workplace, and outlines the procedure to be followed in the event of a complaint.

[Tetra Pak's Code of Business Conduct for Suppliers](#) (onwards referred to as Supplier Code) is a fundamental part of our approach to human rights and environmental due diligence (HREDD) and defines what we expect of suppliers to Tetra Pak. It defines our requirements in the areas of human rights and labour practices, occupational health and safety, environmental management, and business integrity. In case of non-compliance, we collaborate with suppliers to acknowledge their impacts and seek to reasonably address them. In 2024, Tetra Pak reviewed and updated the Supplier Code, with the new version scheduled for publication in 2025. The updated Supplier Code emphasises the company's commitment to the UN Guiding Principles and aims to respect all internationally recognised human rights, including those in the International Bill of Human Rights and the ILO's Declaration on Fundamental Principles and Rights at Work.

The Tetra Pak Responsible Sourcing Procedure sets out the requirements for all purchasing categories to manage risks in relation to human rights, labour practices, Occupational Health & Safety (OHS), environment, biodiversity and business integrity. We require suppliers to adhere to our Supplier Code and we undertake desk-based evaluations to assess suppliers' compliance and sustainability maturity. For our key packaging materials, we aim to ensure that environmental and social aspects are covered for each material using leading sustainability standards (FSC™, Bonsucro, ASI, and ISSC). Our specific [Responsible Sourcing Procedure for Liquid Packaging Board](#) and our [Responsible Sourcing Procedure of Renewable Polymers](#) are available publicly and further encourage respect for the human rights of workers in these supply chains.

Tetra Pak's Sustainability Incident Management Protocol is an annex to the Responsible Sourcing Procedure. The protocol brings together internal experts to diagnose and respond to severe impacts that have occurred in the supply chain, including providing or enabling remedy where appropriate. The protocol may be triggered by an audit, human rights impact assessment or worker voice finding, a media or NGO report, or any other risk assessment. The internal group of experts – which includes human rights experts – analyses the mode of involvement that Tetra Pak has with the impact and determines the approach to engage with the supplier in question to ensure that remedy is provided. We request evidence that the supplier has engaged with the affected individuals to ensure that the remedy received is to their satisfaction.

In November 2024, we launched an update to our 'Speak Up' policy that aims to promote a culture of openness and accountability. Employees were reminded of the multiple channels available to report any concerns, including our [whistleblowing process](#) that enables issues to be reported anonymously. This whistleblowing channel is also available to external individuals such as contractors or suppliers who wish to report any suspected wrongdoing.

### **Stakeholder engagement**

Engaging with workers in the value chain and affected communities puts people at the centre of our due diligence process, informs our prioritisation of impacts and the action we take to address these. Our approach to stakeholder engagement within Human Rights Due Diligence (HRDD) is focused on three levels: a) engagement with human rights experts that can help direct our overarching strategy b) ongoing relationships with credible proxies that can provide insight into the challenges faced by, and views of, affected stakeholders and c) engagement with affected stakeholders in specific, prioritised locations.

These exercises can vary in form – including human rights impact assessments, worker voice surveys or other qualitative research techniques. The objectives are to understand the relative severity of certain impacts in the specific context, how they occur and the characteristics and priorities for those most impacted. The varied tools we deployed to engage with workers in the value chain allow us to tailor our preventive and remedial actions to the context-specific impacts experienced.

### **Identifying and prioritising human rights impacts across our value chain**

We use a systematic risk identification process to assess and prioritise risks to people across our value chain. The most severe human rights risks that we have identified are in our supply chain and in the collection and recycling of packaging waste. Therefore, we elaborate on our focus and risk management practices in these parts of our value chain in the following sections. In 2025, we will review and update the priority human rights impacts across our value chain.

In addition to stakeholder engagement, our ongoing due diligence process is informed by desk research. This includes reviewing suppliers' disclosures, relevant reports from civil society,

international institutions and the media, and assessing information on suppliers from [EcoVadis](#), [Sedex audits](#), and industry schemes. This is complemented by ongoing dialogue with suppliers on this topic. In particular, through our *Join Us in Protecting the Planet* initiative for our top 150 suppliers, we evaluate the quality of these suppliers' human rights due diligence processes.

### 3. Priority risks of adverse impacts in our supply chain and actions to prevent and mitigate these

Tetra Pak recognises that supply chains are a potential source of human rights risks. Our ambition is to continuously improve supplier performance and secure a sustainable and resilient supplier base.

Based on the identification and prioritisation of human rights impacts in 2023, we focused our action in 2024 on a set of higher-risk business relationships, featuring a number of supplier categories and informal waste collection workers involved in the collection and recycling of packaging waste. Within these categories, we identified higher-priority stages of the value chain and specific geographies where potential human rights impacts were more severe and more likely to occur. The action plans that we have developed to prevent and mitigate these impacts were the result of collaboration between our Social Sustainability Team, Supplier Management and expert organisations.

We have undertaken a series of actions to enhance the architecture that underpins our human rights due diligence and enables prevention and mitigation across our material impacts. These include updating our Supplier Code, developing contractual clauses with key suppliers on our mutual responsibility to carry out human rights due diligence, and integrating human rights criteria into our *Join Us in Protecting the Planet* initiative, which assesses the maturity of key suppliers on sustainability performance.

In relation to our material impacts, we have taken targeted action:

Priority impact	Prioritized category	Actions
<b>Extraction and cultivation of our raw materials:</b>  <b>Forced labour and working conditions</b>  <b>Impacts on livelihoods of communities and indigenous peoples</b>	Aluminium	<ul style="list-style-type: none"> <li>To mitigate community impacts from bauxite mining in our aluminium supply chain, we collaborated with Levin Sources to enhance a key supplier's grievance mechanisms. This initiative aims to apply best practices to other aluminium suppliers, ensuring effective community impact management. The effectiveness of these mechanisms will be evaluated through the <i>Join Us in Protecting the Planet</i> initiative.</li> </ul>
	Paperboard	<ul style="list-style-type: none"> <li>To assess and improve our paperboard suppliers, we partnered with Shift to develop a framework for evaluating their impact on indigenous peoples in forestry operations, to be rolled out in 2025.</li> <li>Additionally, we enhanced visibility of our paperboard suppliers' kaolin supply chains. We worked with a key supplier to assess the due diligence of their kaolin supplier regarding local communities.</li> </ul>
	(Renewable) polymer	<ul style="list-style-type: none"> <li>Prioritised suppliers for further due diligence based on assessment of supplier maturity on human rights and geographical risk of forced labour.</li> <li>In our renewable polymer supply chain, we focus on sugar cane farm-level impacts. We collaborate with AIM Progress to strengthen grievance mechanisms for farm workers.</li> </ul>
	Inks	<ul style="list-style-type: none"> <li>Following the 2024 human rights impact assessment in our pigment sub-supply chain, our key ink supplier developed action plans for each sub-supplier to address actual impacts. We are also developing a</li> </ul>

		capacity-building programme for a wider group of suppliers to address occupational health and safety, working hours, and living wages, guided by a theory of change.
	Steel	<ul style="list-style-type: none"> <li>With a key steel supplier, we held workshops to enhance internal processes for identifying and remedying severe community impacts in upstream mining supply chains. We aim to support this and other suppliers in embedding expectations on roles and responsibilities regarding community remedies in their supplier agreements.</li> </ul>
<b>Forced labour and working conditions in corporate services supply chain</b>	Logistics	<ul style="list-style-type: none"> <li>After conducting worker voice surveys at 11 suppliers, we requested action plans to address issues such as working hours, lack of grievance mechanisms, and recruitment fees. Suppliers involved in recruitment fee issues are now participating in bespoke capacity building exercises focused on remedy.</li> <li>When audits identified actual impacts, we engaged suppliers to prevent recurrence and provide remedy for issues like delayed severance payments and below minimum wage.</li> </ul>
	Installation Services	<ul style="list-style-type: none"> <li>After conducting worker voice surveys at 3 suppliers, we requested action plans to address issues such as working hours, lack of grievance mechanisms, and recruitment fees. Suppliers involved in recruitment fee issues are now participating in bespoke capacity building exercises focused on remedy.</li> </ul>
	Facility Management	<ul style="list-style-type: none"> <li>Engaged with key suppliers to assess implementation of human rights commitments.</li> </ul>

#### 4. Priority risks of adverse impacts in the downstream of our value chain and actions to prevent and mitigate these

In the downstream of our value chain, the priority risk is the working and living conditions of informal waste collection workers, who play a vital role in collecting packaging for recycling in countries that lack formal waste management infrastructure. To prevent and mitigate these risks, a country- and context- specific approach is required. The impacts that informal waste collection workers experience are among the key focuses of our efforts on human rights. We used the insights gained from engaging with waste-pickers in 2023 to effectively tailor the initiatives that we developed to their conditions in local contexts.

Our work with the [Fair Circularity Initiative](#) and [The Circulate Initiative's Responsible Sourcing Initiative](#) has helped to build our understanding at a global level of which workers are at greatest risk of harm. In the markets where we have prioritised human rights due diligence in collection and recycling value chains – Brazil, Colombia, India, Vietnam and Pakistan – we have sought to understand the conditions faced by informal waste collection workers through engagement with cooperatives, via relationships with waste-picker associations and through partnerships with expert NGOs who engage directly with waste-pickers.

The table below outlines the actions that we have undertaken in 2024 to prevent and mitigate human rights risks related to the working and living conditions of informal waste collection workers.

Priority risk	Country	Action
<b>The working and living conditions of informal</b>	Brazil	<ul style="list-style-type: none"> <li>Low income and lack of social security were identified as severe impacts on informal waste collection workers.</li> </ul>

waste collection workers		<p>To address this, Tetra Pak partnered with the National Association of Recyclable Material Collectors (ANCAT) and the Heineken Institute on the Conexao Cidadã initiative, a mobile support hub in Salvador providing essential services. The hub's multidisciplinary team helps workers obtain municipal registration, access healthcare, and receive social assistance.</p> <ul style="list-style-type: none"> <li>The payment of environmental service fees boosts the incomes of informal waste collection workers, but only cooperatives meeting municipal standards are eligible. To help more cooperatives qualify, Tetra Pak is collaborating with Coopercaps in São Paulo to develop guidance for compliance with these standards nationwide.</li> </ul>
	Colombia	<ul style="list-style-type: none"> <li>In 2024, we assessed the living and working conditions of informal waste-collection workers in Colombia, highlighting challenges such as child protection risks, low incomes, and lack of social security. To address the issue of children accompanying parents in precarious environments, Tetra Pak is working with Grupo Fundacion Familia to expand access to community libraries, providing safe spaces and after-school reading classes for these families.</li> </ul>
	Egypt	<ul style="list-style-type: none"> <li>Tetra Pak has worked with CID Consulting to provide access to personal protection equipment to 500 waste-pickers in Cairo. This is supported by behaviour change training that underlines the importance of using the equipment in hazardous environments.</li> </ul>
	India	<ul style="list-style-type: none"> <li>In 2024, Tetra Pak, in collaboration with The Circulate Initiative and Deluxe Recycling, began a 3-year project to implement The Circulate Initiative's Harmonised Responsible Sourcing Framework. With the Indian Alliance of Waste-Pickers at the heart of the project, it involves assessing human rights impacts at each stage of the recycling and collection value chain.</li> </ul>
	Vietnam	<ul style="list-style-type: none"> <li>Interviews revealed that street waste pickers face the most challenging conditions. In partnership with ENDA, we initiated a cooperative in Ho Chi Minh City to improve their livelihoods by enhancing access to social security, health insurance, personal protection equipment, and better collection infrastructure, successfully registering over 240 workers by the end of 2024.</li> </ul>

## 5. Building awareness and assessing the effectiveness of our actions

In 2024, we undertook training and awareness-building exercises for a series of teams on human rights. We are members of and participated in working groups with a number of external initiatives with the aim of building our expertise to take appropriate action on human rights risks to workers in the value chain and affected communities, and assess the effectiveness of our actions:

- [AIM-Progress](#): A forum of leading Fast Moving Consumer Goods (FMCG) manufacturers and common suppliers, assembled to enable and promote responsible sourcing practices and sustainable supply chains.
- The Nordic Business Network on Human Rights: Facilitated by the [Danish Institute of Human Rights](#);

- The World Business Council for Sustainable Development (WBCSD): [Tackling Inequality initiative](#)
- [Sustainable Procurement Pledge](#): Through the Champions Programme, we participated in a number of sessions with the Sustainable Procurement Pledge in 2024 to support the development of common tools and resources and increase the organisation's reach.
- EcoVadis assessment: With a score of 74/100, we are placed in the top 1% of companies rated by EcoVadis in our industry category, for which we received a gold medal.
- Sedex Members Ethical Trade Audit (SMETA): Our production sites undergo regular audits based on a rolling schedule, allowing us to provide detailed assurance to our customers and stakeholders.
- [Shift](#): We actively participate in the [Business Learning Programme](#) of Shift, the leading centre of expertise on the UN Guiding Principles on Business and Human Rights. Throughout 2024, we have been developing a measurement framework for our priority human rights impacts with their support. While we aim to finalise this framework in 2025, it includes the quality of our own due diligence, that of our suppliers and outcome-orientated KPIs for our priority impacts.
- Tetra Pak [Sustainability Advisory Panel](#): Provides independent strategic insight, guidance and assistance focused on sustainability and innovation in pursuit of our purpose. The panel currently has five independent external advisers who inform the management and business on ways to develop and operationalise an integrated sustainability agenda. In 2024, leading Business and Human Rights expert John Morrison joined the panel.

## 6. Approval

This statement is approved and signed by the Board of Directors of Tetra Pak AS.