

# TETRA PAK 2026 ACCOUNT OF DUE DILIGENCE FOR NORWAY TRANSPARENCY ACT

This statement sets out the steps taken by the Tetra Pak Group during the financial year ending 31 December 2025 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.

## Overview of Tetra Pak's due diligence approach

Tetra Pak undertakes human rights due diligence (HRDD) across its operations and supply chains to identify, prevent, mitigate and address actual and potential adverse impacts on people. Tetra Pak's approach is aligned with the UN Guiding Principles on Business and Human Rights and informed by engagement with affected stakeholders. It focuses on prioritising risks based on severity and likelihood, with actions targeted to areas of higher risk.

This due diligence approach applies across the Tetra Pak Group and is implemented through global governance frameworks, policies and processes, which are followed by all entities, including Tetra Pak Norge AS.

## Company structure, operations and supply chains

Tetra Pak is a global food processing and packaging solutions group with more than 24,000 employees, operating through three business areas: Packaging Solutions, Processing Solutions and Equipment, and Services. Tetra Pak operates 52 production plants, 90 sales offices and 26 market companies worldwide, serving customers in more than 160 countries.

Tetra Pak Norge AS is a market company based in Lysaker with 17 employees. It has no production facilities and no subsidiaries.

Tetra Pak's supply chains are global and involve more than 15,000 suppliers in over 110 countries. Procurement covers three broad categories:

- base materials for packaging, procured centrally;
- modules, components, parts and services related to equipment, procured globally, regionally and locally; and
- goods and services for Tetra Pak's own operations, 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 impacts through human rights due diligence, as described in this Statement.

## Identification and prioritisation of human rights risks and impacts

Tetra Pak's human rights due diligence process identifies and prioritises potential and actual adverse impacts on people across the value chain, based on severity and likelihood. In 2025, we reviewed our priority human rights impacts along the full value chain. We have worked with a fully risk-based approach and in an iterative way to move from high-level mapping starting in 2022, to identify impacts in specific categories and regions, with a strong focus on engagement with affected stakeholders.

This process resulted in the identification of six material actual and potential human rights impact areas that apply to specific geographies, sectors and stakeholder groups:

- Fair working conditions

- Freedom from forced labour
- Occupational health and safety
- Community health and livelihoods
- Child safety and development
- Consumer health and safety

These impacts are relevant to different groups across the value chain, including Tetra Pak employees, contingent workers, supply-chain workers, affected communities, consumers and workers in collection and recycling.

## **Actions to prevent, mitigate and address risks and impacts**

Once we identify and prioritise human rights impacts across our value chain, we develop action plans with the relevant implementing functions, such as supplier management, sustainability operations and human resources.

### **Employees and contingent workers**

For employees, fair working conditions and occupational health and safety are the prioritised impact areas. Actions to support fair working conditions include structured compensation processes and practices, and paid leave policies that comply with applicable legislation and collective bargaining agreements where these exist. To address occupational health and safety, Tetra Pak applies its Global OHS Policy and OHS Procedures and Guidelines, maintains ISO 45001 certification across manufacturing sites, and has management controls in place to mitigate risks of workplace accidents or serious injuries. We focus on high-potential events, defined as areas where there is a risk of a serious injury or fatality, and track performance to reduce accidents and work-related ill health, supported by regular reviews and corrective actions where needed.

For contingent workers, Tetra Pak prioritises impacts related to fair working conditions, occupational health and safety and freedom from forced labour, particularly in higher-risk categories and locations. To address these impacts, our newly established Contingent Workforce organisation is part of Human Resources & Transformation (HR&T) and is responsible for the strategy, structure and governance of how we engage contingent workers.

In 2025, Tetra Pak conducted anonymous worker voice surveys with suppliers' workforce in prioritised locations, including Brazil, India and Pakistan, to understand working conditions. Responses are reviewed and priority impacts are determined per site, with wages, working hours and trust in grievance mechanisms raised as concerns. Based on these insights, action plans are developed and monitored at site level via periodic meetings with global teams.

In addition, Tetra Pak has prioritised freedom from forced labour for contingent workers in labour intensive roles in installation and maintenance on customer sites, especially when employed via subcontractors or agents. Suppliers are prioritised based on risk, and an external expert is engaged to support capacity building on responsible recruitment practices.

### **Workers and affected communities in our supply chains**

Based on our assessment, we have prioritised impacts related to fair working conditions, OHS and freedom from forced labour in higher risk categories and locations, for workers in our supply chain.

To address these impacts, we engage with supplier categories with higher risk of negative impacts on people, and we provide additional guidance to suppliers in these categories. As well as running a series of capacity-building webinars, in 2025, we also engaged in one-on-one discussions with suppliers to raise awareness and build competencies.

Specifically on forced labour, in 2025 Tetra Pak supported suppliers in high-risk contexts through training provided by AIM-Progress and through engagement with an external expert to support capacity building on responsible recruitment practices. In cases where workers have paid recruitment fees, suppliers were prompted to ensure repayment and were supported to strengthen preventive practices.

Tetra Pak assesses suppliers' corporate-level human rights due diligence through its supplier engagement process, including information provided by suppliers and supporting documentation.

These responses are assessed using scoring criteria, and engagement is prioritised with supplier categories with higher risk of negative impacts on people.

Some supply chains for materials such as aluminium, steel and paperboard present potential risks to affected communities, including impacts on land, health and livelihoods, particularly for Indigenous Peoples, women and children.

To address these impacts, Tetra Pak uses a geographical risk tool in combination with desk-based research to identify human rights impacts on communities in its supply chain and engages suppliers based on data, provider and operating context. Tetra Pak has also worked with an expert partner to develop a framework for evaluating supplier approaches to managing potential impacts. It has assessed suppliers' Free, Prior and Informed Consent (FPIC) policies and is engaging with prioritised suppliers where gaps have been identified.

A new Code of Business Conduct for Suppliers (Supplier Code) was introduced in 2025, building on our pre-existing expectations of suppliers and providing an enhanced foundation for human rights and environmental due diligence efforts. The updated Supplier Code is built around 15 Fundamental Principles, which are intrinsically interconnected and interdependent.

### **Consumers**

For consumers, Tetra Pak's priority human rights impact relates to consumer health and safety. Actions focus on identifying and managing risks to consumer health arising from the design, production and use of processing and packaging solutions. To prevent and mitigate these risks, Tetra Pak applies global food and package safety requirements, systematic risk assessments and defined governance processes covering product development and delivery. Safety considerations are embedded in technical standards, operational procedures and decision-making processes across the organisation.

### **Workers in collection and recycling**

In the downstream value chain, Tetra Pak recognises that informal waste collection workers face risks related to income, health and safety and child safety and development.

To address these impacts, Tetra Pak engages closely with expert partners, including Shift, the Fair Circularity Initiative and The Circulate Initiative, to better understand the landscape and challenges faced by these workers. Tetra Pak also engages with waste-picker associations and conducts direct interviews with workers in targeted locations via local NGOs to understand working conditions and identify priority impacts.

Specifically, in 2025 Tetra Pak joined forces with PepsiCo Inc. to support the leading Indian recycling company Deluxe Recycling in strengthening human rights due diligence across its value chain by applying The Circulate Initiative's Harmonized Responsible Sourcing Framework for Recycled Materials. With representatives from the Indian Alliance of Waste Pickers involved, this includes assessment of human rights impacts across the collection and recycling value chain, forming the basis for collective action and capacity building.

### **Remediation and grievance mechanisms**

Across supply chains, Tetra Pak assesses whether grievance mechanisms are accessible, trusted and aligned with internationally recognized effectiveness criteria. Where severe impacts are identified, the Supplier Sustainability Incident Management Protocol is used to diagnose, respond and remedy impacts identified through audits, worker voice findings, human rights impact assessments or other assessments.

### **Assessing effectiveness**

With support from our expert partner, Shift, we have developed a measurement framework with targets and KPIs to measure the maturity of Tetra Pak's HRDD, the quality of our key suppliers' HRDD and the progress we make in addressing our priority human rights impacts. Principles used to define this framework included collecting data that is meaningful, setting outcome-oriented targets and indicators, basing our work on a theory of change and taking a risk-based approach.

### **Approval**

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