2024-04-10

WATER DATA INVENTORY REPORT

Tetra Pak operations water data for the reporting period 1 January 2023 to 31 December 2023

Tetra Pak® is a world leading food processing and packaging solutions company. Working closely with our customers and suppliers, we provide safe, innovative, and environmentally sound products that each day meet the needs of hundreds of millions of people in more than 160 countries. With more than 25,000 employees around the world, we believe in responsible industry leadership and a sustainable approach to business.

This document provides Tetra Pak's direct operations water data inventory for the reporting period between January 1st, 2023 - December 31st, 2023. It also provides the inventory for the years 2022, and 2019 (base year).

We account for our water data in line with the GRI standards developed by the Global Sustainability Standards Board (GSSB). Tetra Pak applies the reporting principles according to section 4 in "GRI 1: Foundation 2021". Through a process in line with "GRI 3: Material Topics 2021" Tetra Pak has identified 'water and effluents' to be a material topic. For this material topic Tetra Pak reports according to the topic disclosures described in "GRI 303: Water and Effluents 2018"[1]:

- Disclosure 303-3 Water withdrawal
- Disclosure 303-4 Water discharge
- Disclosure 303-5 Water consumption

We have applied the "operational control" consolidation approach to determine the organisational boundaries. As a result, the water and effluent inventory includes data for 94 Tetra Pak sites (e.g. converting factories, additional material factories, equipment production facilities, sales offices, and support centres). For 101 office sites we are missing data as in most cases these are either rented or leased and water data is not shared to us by landlord. We are accepting to exclude this water data on the basis that it does not constitute any significant volumes compared to other operations water use.

We have chosen 2019 as base year since the performance for this year is considered representative of Tetra Pak's operations and value chain. A recalculation of base year water data is triggered if the impact is significant on the inventory:
▪ Structural changes in the reporting organization, such as mergers, acquisitions, divestments, outsourcing and insourcing,
▪ Changes in calculation methodologies, improvements in data accuracy, or discovery of significant errors.
'Significant impact' is defined as altering the base year data by more than 5% or affecting the relevance of the comparison between the current year and the base year.

During this year´s reporting, in a few cases, errors in reported data (current and historic) have been identified and corrected, for both this year and the historic years. This improves data quality and allows for more meaningful comparisons between years.

Every year the water data collection process, including data points and guidance, is internally reviewed by the central sustainability team, and adjusted to improve data quality and accuracy. This process includes updates based on interpretations of the GRI standard as well as training to site-based data providers.

[1] https://www.globalreporting.org/media/ihlp51ig/gri-303-water-and-effluents-2018-standard-presentation.pdf

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Key updates and comments relevant to data reported since 2019 are (see reference in tables below):

1. Water discharge data has been improved since 2019. For most Tetra Pak sites there are no measurements of water discharge hence this data was often omitted in 2019. During 2022 and 2023 guidance on this data has been clarified and sites are now expected to estimate water discharge if there are no meter or invoice data available. Estimates are made by subtracting any known or estimated water consumption from the water withdrawal. Known water consumption may be for example measured evaporation from cooling towers or measured use of water for soil irrigation and the remaining part of the water withdrawal is then assumed to be discharged. In some cases, water discharge data is estimated based on information from municipality through a certain percentage of water withdrawal (i.e. 80% of water withdrawal is estimated to be sent to municipality treatment). The result is that overall, the reported water discharge volumes have increased in recent years, leading then also to a reduction in water consumption as water withdrawal has remained stable.
2. In 2019 the Tetra Pak water data collection did not include water discharge destinations. This was added to the data collection process in 2021.
3. It has been discovered that many sites previously reported water used for on-site irrigation as water discharge to groundwater and sites are now instructed not to include it in their water discharge reporting. This means an increase in water consumption at some sites as water discharge volumes decrease. See *GRI 303-4 a. ii.* below.
4. A unique activity at our production site in Sunne, Sweden, has impacted our water data significantly. In 2021 this site installed a cooling system using water from a nearby lake. Water is simply taken from the lake and then passes through a heat-exchanger before returned to the lake. This water is reported as water withdrawal from surface water as well as water discharge to surface water. For 2023 the water withdrawal and discharge volumes for Sunne was 525 ML. See *GRI 303-3 a. i.* and *GRI 303-4 a.* below.
5. At our production site in Chakan, India, has been changing its water sourcing in recent years. In 2021 it stopped withdrawing water from surface water and groundwater and only source water from third-party. The Chakan site is a large facility and located in a water stressed area. The effects of Chakan water sourcing changes can be seen in *GRI 303-3 b. i./ii./iii.*.
6. For GRI 303-3 c we do not require sites to measure the quality of water withdrawal. However, this may occur at sites due to local requirements. Our general assumption is that all water withdrawal is 'Freshwater' due to the purposes we use such water for.

Tetra Pak's 2023 water data inventory presented in below table is limited assured by a third party. The assurance report can be found on the last page.

GRI 303 disclosure	Requirements	2019 base year	2022 reference year	2023 inventory year	Comments reference
303-3 Water withdrawal	**a. Total water withdrawal from all areas in megaliters**	2132	2488	2440	4
	i. Surface water	78	531	537	4
	ii. Groundwater	603	476	508	
	iii. Seawater	-	-	-	
	iv. Produced water	-	-	-	
	v. Third-party water	1449	1482	1395	
	b. Total water withdrawal from all areas with water stress in megaliters	974	996	914	
	i. Surface water	78	0,1	3	5
	ii. Groundwater	245	223	186	5
	iii. Seawater	-	-	-	
	iv. Produced water	-	-	-	
	v. Third-party water and a breakdown of this total by the withdrawal sources listed in i-iv	649 Breakdown by withdrawal source not available	773 Breakdown by withdrawal source not available	726 Breakdown by withdrawal source not available	5
	c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:				
	i. Freshwater (≤1,000 mg/L Total Dissolved Solids)	Not measured	Not measured	Not measured	6
	ii. Other water (>1,000 mg/L Total Dissolved Solids).	Not measured	Not measured	Not measured	6
	d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	For classification of water withdrawal from areas with water stress the WRI Aqueduct tool has been used and site coordinates have been entered into it. We have used 'Baseline water stress' (BWS) as an indicator and water stressed areas are those rated 'High' or 'Extremely high' for BWS.			

GRI 303 disclosure	Requirements	2019 base year	2022 reference year	2023 reference year	Comments reference
303-4 Water discharge	**a. Total water discharge to all areas in megaliters**	820	1417	1507	1, 3, 4
	i. Surface water	No data	606	628	2
	ii. Groundwater	No data	43	3	2, 3
	iii. Seawater	No data	-	-	2
	iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable	No data	768	875	2
	b. A breakdown of total water discharge to all areas in megaliters by the following categories:				
	i. Freshwater	No data	No data	No data	
	ii. Other water	No data	No data	No data	
	c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:				
	i. Freshwater	No data	No data	No data	
	ii. Other water	No data	No data	No data	

GRI 303 disclosure	Requirements	2019 base year	2022 reference year	2023 reference year	Comments reference
303-5 Water consumption	**a. Total water consumption from all areas in megaliters**	1312	1071	934	1
	b. Total water consumption from all areas with water stress in megaliters	579	646	556	
	c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact	No water storage	No water storage	No water storage	

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Auditor's limited assurance report on AB Tetra Pak's Water data Inventory Report 2023

To AB Tetra Pak, corporate identity number 556050-0398

Introduction

We have been engaged by the management of AB Tetra Pak ("Tetra Pak") to undertake a limited assurance engagement of the Water data inventory Report 2023 for the year 2023.

Tetra Pak's responsibility for the Water data Inventory Report

The management is responsible for the preparation of the Water data inventory Report in accordance with applicable criteria. The criteria are described in the report and consist of GRI Sustainability Reporting Standards GRI 303-3, GRI 303-4, GRI 303-5 which are applicable to the Water data Inventory Report. This responsibility includes the internal control relevant to the preparation of the Water data inventory Report that does not contain material misstatements, whether due to fraud or error.

Responsibilities of the auditor

Our responsibility is to express a conclusion on the Water data inventory Report based on the limited assurance procedures we have performed. Our assignment is limited to the historical information that is presented and thus does not include future-oriented information.

We conducted our assurance engagement in accordance with *ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information,* issued by the International Auditing and Assurance Standards Board ("IAASB"). A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of the Water data inventory Report and applying analytical and other limited assurance procedures. A limited assurance engagement has a different focus and a considerably smaller scope compared to the focus and scope of an audit in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden.

The audit firm applies ISQM 1 (International Standard on Quality Management) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We are independent in relation to Tetra Pak according to generally accepted auditing standards in Sweden and have fulfilled our professional ethics responsibility according to these requirements.

The procedures performed in a limited assurance engagement do not allow us to obtain such assurance that we become aware of all significant matters that could have been identified if an audit was performed. The conclusion based on a limited assurance engagement, therefore, does not provide the same level of assurance as a conclusion based on an audit has.

Our procedures are based on the criteria defined by the Management as described above. We consider these criteria as suitable for the preparation of the Water data inventory Report 2023.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion below.

Conclusion

Based on the limited assurance procedures we have performed, nothing has come to our attention that causes us to believe that the Water data inventory Report 2023 is not prepared, in all material respects, in accordance with the criteria defined by the Management.

Malmö, 12 April 2024

Öhrlings PricewaterhouseCoopers AB

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