	DOCUMENT NUMBER: GLB CORP POL 004	REVISION NUMBER: 2.0	Page 1 of 6
TITLE:	Environmental Policy		

Purpose of the policy

This document details our objectives and targets and provides guidance on measures to be taken.

Policy scope

The requirements described in this standard apply to locations and operations under Tosca's direct control.

The following environmental factors are the focus of Tosca environmental objectives and targets:

1. Energy and greenhouse gases (GHGs)
2. Materials, Chemical and Waste
3. Promotion of Sustainable Consumption
4. Water Use

These environmental factors have been identified as priorities on the company Material environmental, social and governance (ESG) matrix.

Responsibilities

Tosca team members, contractors and vendors are responsible for reading the policy, attend relevant training sessions and act in accordance with the policy. You are obliged to report any (possible) breaches immediately.

Tosca management are responsible for communicating the identified measures and providing the necessary education and provisions to support their implementation. This will include the provision of a key performance indicator (KPI) dashboard. Moreover, management will appoint a contact officer.

The Global Head of Sustainability is responsible for maintaining this document, identifying and updating objectives and targets on an annual basis in accordance with other subject matter experts (SMEs) and implementation of the policy as well as for its progress overview via the KPI dashboard.

Definitions:

Energy use: The types of energy and the associated fuels which are pertinent to Tosca operations and are the focus of this standard, include but are not limited to electricity (fossil fuels, solar, wind, etc.), heating (natural gas, steam, etc.), forklifts (propane), vehicles (diesel, gasoline, LPG, CNG etc.), aviation (aviation fuels), rail (diesel, electric, etc.), and boats (diesel).


Greenhouse Gases (GHG): Gases in the atmosphere that trap heat by absorbing infrared radiation. They let sunlight pass through the atmosphere, but they prevent the heat that the sunlight brings (infrared radiation) from leaving the atmosphere. Primary greenhouse gases include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), water vapor and chlorofluorocarbons (i.e. refrigerants).

Scope 1 Emissions: Are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles).

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SUST	Karin Witton	Sr Leadership	9/30/2024

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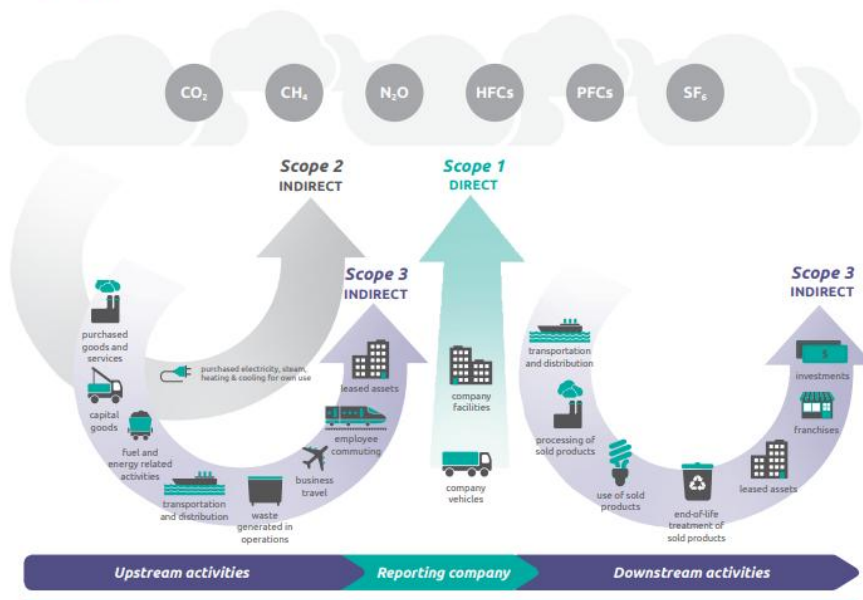
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	DOCUMENT NUMBER: GLB CORP POL 004	REVISION NUMBER: 2.0	Page 2 of 6
TITLE:	Environmental Policy		

Scope 2 Emissions: are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. Although scope 2 emissions physically occur at the facility where they are generated, they are accounted for in an organization's GHG inventory because they are a result of the organization's energy use.

Scope 3 Emissions: Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly impacts in its value chain. Scope 3 emissions include all sources not within an organization's scope 1 and 2 boundary. The scope 3 emissions for one organization are the scope 1 and 2 emissions of another organization. Scope 3 emissions, also referred to as value chain emissions, often represent the majority of an organization's total GHG emissions.

Figure [1.1] Overview of GHG Protocol scopes and emissions across the value chain



Source: [WRI/WBCSD Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard \(PDF\)](#): page 5.

Absolute Emissions: Are the total (volume of) emissions produced.


Emissions Intensity: Is the volume of emissions per designated unit, typically Revenue, operating hours or units of product.

Renewably Sourced/ Renewable Energy: Energy produced from renewable sources including but not limited to wind, solar, and biogas.

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CONFIDENTIAL

	DOCUMENT NUMBER: GLB CORP POL 004	REVISION NUMBER: 2.0	Page 3 of 6
TITLE:	Environmental Policy		

Objectives and Targets

1. ENERGY CONSUMPTION AND GHGs EMISSIONS REDUCTION

Reducing energy use in all its forms is directly linked to our efforts to reduce greenhouse gas (GHG) emissions.

Objectives and Targets

- Achieve a 42% reduction in Scope 1 and 2 emission reduction science based targets (SBTs) from a 2021 baseline by end 2030.
- Achieve a 42% reduction in Scope 3 emission reduction science based targets (SBTs) for Categories 1, 2, 4, 5, 6, 7, 8, 9, 11 and 12) from a 2021 baseline by end 2030.
- Have reduction targets validated by the Science Based Target Institute (SBTi) by end 2026.
- Identify potential offsets by end 2026 for the creation of a net zero carbon timeline
- Increase the percentage recycled content in new assets to > 40% by 2030.
- Investigate alternative recycled materials and renewably sourced/ chemically recycled alternatives to plastics where cost effective and practical by end 2028.
- Increase the amount of renewably sourced electricity used across Tosca where Tosca directly pays for utilities to 100% by end 2030.
- Educate 100% of our employees on the topics of energy consumption, GHG emissions and Tosca initiatives in these areas by end 2025.
- Measure and report our absolute and intensity-based emissions annually.

Improvement measures

To support our objectives of reducing our energy consumption, we will proactively look for more sustainable alternatives. We will expand on the equipment and tools already in place to reduce energy consumption. We will continue to monitor our energy consumption, such as electricity, natural gas, and propane use and present the data on internal dashboard and external reports to enable an overview of our emissions over time. In addition, we will purposely shift towards increasing our consumption of renewable energy. Lastly, we will promote our Pooling service to our customers which reduces GHGs emissions by optimizing the way goods are shipped and the way resources are reused.


2. MATERIALS, CHEMICALS AND WASTE

We, as a company, continuously try to improve how our company operates all along the value chain. Our focus is on a circular approach to the use of our products, the recycling of plastic within our products, and the reduction in food shrink (food waste).

Responsible Department(s)	Prepared and Reviewed by	Approved by	Date
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CONFIDENTIAL

	DOCUMENT NUMBER: GLB CORP POL 004	REVISION NUMBER: 2.0	Page 4 of 6
TITLE:	Environmental Policy		

Objectives and targets

- Zero waste to landfill for Tosca created waste from operational facilities (where options exist) by 2030.
- Raise awareness on how to reduce the waste occurring within our operating facilities through dedicated campaigns by end 2025.
- Consistently repair damaged products.
- Pallets and other non-food contact containers >50% recycled content (dependent on structural integrity) by end 2030.
- Investigate how to reuse recycled materials to produce new food grade pallets through a dedicated innovations team.
- Perform detailed waste audits across key Tosca facilities – including offices - to establish clear reduction approaches by end 2025.

Improvement measures

We will optimize the use of our materials by selecting recycled materials and by reusing them as much as possible. To go further, we will research recycled plastic for food-grade pallets and collect plastic waste from clients. We will also highly promote our Pooling service which inherently recirculates our products. Finally, although our offices represent only a limited amount of all the waste generated across the Tosca office facilities, we will identify opportunities for waste reduction and ensure that paper/glass/plastic is well sorted to facilitate recycling wherever it is available.

3. PROMOTION OF SUSTAINABLE CONSUMPTION

At Tosca, we are convinced that businesses need to follow sustainable practises. Therefore, we strongly promote sustainable consumption to all of our customers, employees and stakeholders.

Objectives and Targets

- Create awareness among external stakeholders of the impact on their environmental footprint by using Tosca reusable products, through sharing the environmental footprint of our products via LifeCycle Assessments (LCAs).
- Communicate our goals, how we strive to achieve them, and our results and achievements externally through annual Sustainability Reports and our website.
- Continually review opportunities for replacing fossil-fuel based plastics and manmade fillers with recycled or renewably sourced alternatives


Improvement measures

We will be proactively involved in the expansion of sustainable consumption. We will promote sustainable re-usable packaging material for transportation of products to our customers. Moreover, we will ensure transparency by communicating our goals and achievements to our stakeholders through

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SUST	Karin Witton	Sr Leadership	9/30/2024

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CONFIDENTIAL

	DOCUMENT NUMBER: GLB CORP POL 004	REVISION NUMBER: 2.0	Page 5 of 6
TITLE:	Environmental Policy		

various channels such as our website or reports.

4. WATER USE

The protection of water sources, especially in areas of water stress, and ensuring water quality where it comes into contact with our products during their cleaning, is important for Tosca due to the washing activities performed at many of our locations. Therefore, we implement procedures to minimize water use and ensure appropriate water quality.

Objectives and targets

- Understand the volume of water used for the washing of our products and initiate opportunities for water use reduction and/ or water recycling by end of 2025.
- Develop water reduction targets by end of 2025.
- Implement low cost/ no cost water reduction / recycling activities at all sites by end 2025.
- Implement engineered water reduction / recycling activities in a minimum of 2 facilities by end 2027.
- Establish water sensitivity risks of Tosca managed and third-party wash-facilities by end 2025.


Improvement measures

We will perform water surveys at all of our wash-site facilities managed by Tosca and establish the ability/ opportunity for water recycling based on cost and quality required from a food safety perspective. We will educate our staff on water minimization requirements and share water use data both internally and externally. We will perform a water stress/ sensitivity analysis using AQUEDUCT and other water sensitivity related tools, on all Tosca operated and third party wash sites.

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CONFIDENTIAL

	DOCUMENT NUMBER: GLB CORP POL 004	REVISION NUMBER: 2.0	Page 6 of 6
TITLE:	Environmental Policy		

Reporting procedure

The objectives, targets and improvement measures detailed in this document are designed help to reduce our environmental impacts all along the value chain through encouraging innovative solutions, continuous improvement and enhanced environmental performance. In order to track the impact of the improvement measures against the stated targets the following data will be monitored:

- Energy (electricity, natural gas and propane) consumption at Tosca operated facilities;
- Percentage of renewable energy sourced;
- Water consumption at Tosca operated facilities;
- Waste generated in Tosca operated facilities;
- GHG emissions associated with energy use, including third party logistics operations, across Tosca.

Management Review

To ensure that the formulated policy is in accordance with Tosca's most recent strategy and operations, the objectives and targets will be reviewed on an annual basis. The review will include updating of the environmental factors, objectives and targets as determined by developments in the relevant areas as well as changes in circumstances, regulations and/or legal modifications.

Based on the monitoring results, action plans will be formulated, and future goals set as part of the annual policy review.

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