

INSTITUT FÜR ENERGIE-UND UMWELTFORSCHUNG HEIDELBERG

Extension: Life Cycle Assessment of cb8/cf8 SIG beverage cartons and alternative packaging systems on the Spanish market

Comparative life cycle assessment of cb8/cf8 SIG beverage cartons for liquid dairy and NCSD on the Spanish market

Final report

CB-100743

commissioned by SIG Combibloc

Heidelberg, April 2025

1 Introduction

The focus of this extension is to investigate cb8/cf8 SIG beverage cartons on the Spanish market. In this extension, the beverage cartons listed in **Table 1-1**, which were already examined in the main report (Analysis of *cb8/cf8 SIG beverage cartons* on the European market), are evaluated again, but with country-specific parameters for Spain (same material composition, same weight). For the Spanish market, the same cb8/cf8 SIG beverage cartons are also analysed without closures. The comparisons of the cb8/cf8 SIG beverage results of a PET bottle – 1000 mL for juice is included and compared to those of the cb8/cf8 SIG beverage cartons.

Table 1-1: List of cb8/cf8 SIG beverage cartons examined for the Spanish market

Beverage cartons	Short name of beverage carton			
	with closure	without closure		
SIG MidiBloc (cb8) Standard RS - 1000 ml with SIG SwiftCap Linked/without closure	cb8/cf8 standard RS	cb8/cf8 standard RS		
SIG MidiFit (cf8) Standard RS - 1000 ml with SIG SwiftCap Linked/without closure	SwiftCap Linked	- 1000 ml without SwiftCap Linked		
SIG Terra MidiBloc (cb8) Alu-free Full barrier - 1000 ml with SIG SwiftCap Linked LightProof/without closure	cb8/cf8 SIG Terra AFFB	cb8/cf8 SIG Terra AFFB - 1000 ml without SwiftCap Linked LP cb8/cf8 SIG Terra AFFB + fbp		
SIG Terra MidiFit (cf8) Alu-free Full barrier - 1000 ml with SIG SwiftCap Linked LightProof/without closure	 - 1000 ml SwiftCap Linked LP 			
SIG Terra MidiBloc (cb8) Alu-free Full barrier Forest- based polymers - 1000 ml with SIG SwiftCap Linked LightProof/without closure	cb8/cf8 SIG Terra AFFB + fbp			
SIG Terra MidiFit (cf8) Alu-free Full barrier Forest- based polymers - 1000 ml with SIG SwiftCap Linked LightProof/without closure	- 1000 ml SwiftCap Linked LP	- 1000 ml without SwiftCap Linked LP		

This extension focusses only on the environmental impact category, 'Climate Change'. Impacts on 'Climate Change' depend strongly on local settings like end-of-life processes or the local electricity mix. For other environmental impact categories, please refer to the results regarding the European market that are presented in the main report.

2 Complemented packaging system and adjusted parameters

Complemented packaging system:

- Selection of packaging system
- Packaging specifications
- Life cycle inventory
- System boundaries

Adjusted parameters for the geographic scope of the extension are:

- Transport packaging
- Transport distances
- Distribution
- End-of-life
- Electricity mix for filling processes, recycling processes and credits
- Electrical and thermal efficiencies of the municipal waste incineration
- Landfill gas recovery rates

The following parameters correspond to the parameters of the main report on the European market:

- Functional unit
- System boundaries
- Data gathering and data quality
- Methodological aspects (mass-balanced renewable material approach, allocation, biogenic carbon)
- Manufacture of raw materials
- Process data for converting and filling
- Electricity mix for converting processes

2.1 Complemented packaging system

2.1.1 Selection of packaging system

The comparative packaging system for this extension has been chosen by the SIG Combibloc. For the Spanish market, the same cb8/cf8 SIG beverage cartons formats are once analysed with and once analysed without closure. The selected *PET bottle* – 1000 mL for juice is a well-known brand with a high market share on the Spanish market but does not represent the entire market. This means, that this extension does not support claims for the best option to pack a certain product in the Spanish market but aims to present comparative Climate Change results for SIG's beverage cartons and one of their main competitors.

2.1.2 Packaging specifications

With this extension, the Climate Change impacts of the *cb8/cf8 SIG beverage cartons with and without closure* shall be assessed and compared with that of a specific brand *PET bottle* – 1000 mL on the Spanish market. Based on the samples collected, the weights and material composition of the primary and secondary packaging were analysed and determined by SIG. The selected PET bottle has a PA barrier. However, it's important to note, that alternative barrier materials, such as silicon oxide (SiOx), are also used in PET bottles. The choice of barrier material can impact the ecological result of the packaging. As a specific brand was chosen as the comparative system for this study, no PET bottles with other barrier materials were analysed.

The pallet configuration of the selected PET bottle for the Spanish market has been provided by SIG as well. The specifications of the tertiary packaging were estimated by ifeu based on information exchanged with bottling companies and retailers.

The exact share of recycled content of this PET bottles is not known. The EU Directive 2019/904, also known as the Single-Use Plastics Directive, requires that single-use beverage bottles made primarily of PET must contain at least 25% recycled content by 2025, based on the average of all bottles put on the market in an EU member state. This study assumes a recycled content of 30 %, as the specified minimum percentage of 25 % relates to the entire primary packaging (including caps and labels).

The applied packaging specifications of the competing PET bottle are listed in **Table 2-1**. Further relevant settings and parameters for the scenario of the competing PET bottle are listed in the following sections.

- Δ

Spain						
Specification	Unit	Packaging system				
	<u>1</u>	PET bottle				
segment	-	juice				
volume	mL	1000				
geographic scope	-	ES				
clear / opaque	-	clear				
primary packaging (sum) ¹	g	35.28				
primary packaging (per FU)	g/FU	35280				
bottle	g	31.84				
- PET	g	30.25				
- PA	g	1.59				
- recycled content	%	30				
label	g	0.44				
- PP	g	0.44				
closure	g	3.00				
- HDPE	g	3.00				
secondary packaging (sum) ²	g	12				
- stretch film per tray	g	12				
tertiary packaging (sum) ³	g	24250				
- pallet	g	22000				
- type of pallet	-	EURO				
number of use cycles	-	25				
- cardboard layer (per pallet)	g	1750				
- number of cardboard layers	-	5				
- stretch film (per pallet) (LDPE)	g	500				
pallet configuration						
prim. packaging per sec. packaging	рс	6				
sec. packaging per layer	рс	26				
layers per pallet	рс	5				
prim. packaging per pallet	рс	780				

¹ per primary packaging unit; ² per secondary packaging unit; ³ per tertiary packaging unit (pallet)

2.1.3 Life cycle inventory

In this section, life cycle inventory data of the complemented PET bottle is listed. For information on the life cycle inventory data of cb8/cf8 SIG beverage cartons, please refer to the European main report. **Table 2-2** gives an overview of important datasets applied in the current extension for the PET bottle.

 Table 2-2: Overview on inventory/process datasets used in the current extension for the PET bottle.

Material / process	Reference	Reference year/ period	Geographic scope					
Intermediate goods								
Fossil PET	(Ecoinvent 3.10)	2015-2023	Europe					
Fossil HDPE	(Ecoinvent 3.10)	2011-2023	Europe					
Fossil PA	PlasticsEurope 2005	1999	Europe					
Corrugated cardboard	(FEFCO and Cepi Container Board 2022)	2020	Europe					
Fossil LDPE	(Ecoinvent 3.10)	2011-2023	Europe					
Production								
PET preform production	ifeu data, obtained from various preform producers	2019	Spain					
Filling								
Filling plastic bottles	ifeu database, filling data includes bottle stretch blow molding (SBM)	2019	Spain					
Recovery								
PET bottle	ifeu database, data collected from different recyclers in Germany and Europe	2009	Spain					
Background data								
Electricity production	ifeu database, based on statistics and power plant models	2021	Europe/ Spain					
Municipal waste incineration	ifeu database, based on statistics and incineration plant models	2016-2022	Spain					
Landfill	ifeu database, based on statistics and landfill models	2019	Spain					
Lorry transport	ifeu database, based on statistics and transport models, emission factors based on HBEFA 4.1 (INFRAS 2017).	2017	Europe					
Rail transport	(EcoTransIT World 2016)	2016	Europe					
Sea ship transport	(EcoTransIT World 2016)	2016	Europe					

2.1.4 System boundaries

Additional to the described system boundaries in the main report the following simplified flow charts (**Figure 2-1**) shall illustrate the system boundaries considered for the PET bottles.

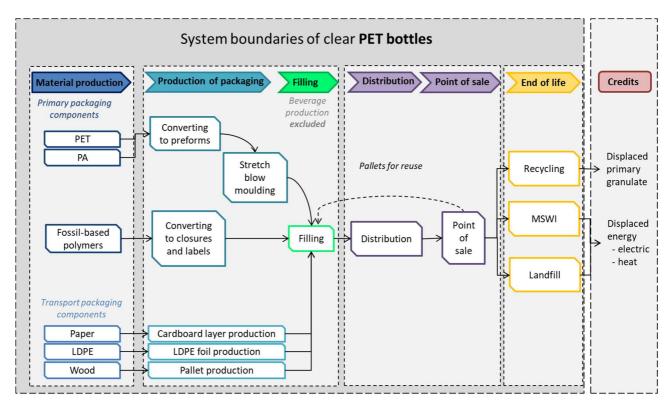


Figure 2-1: System boundaries of the PET bottles examined for the Spanish market

2.2 Adjusted parameters

2.2.1 Transport packaging

The applied weight of secondary packaging and the pallet configuration of the cb8/cf8 SIG beverage cartons for the Spanish market were provided by SIG Combibloc and are shown in **Table 2-3Table 2-3**.

Specification	Unit		Packaging system	
	<u></u> ₽	cb8/cf8 standard RS – 1000 ml SwiftCap Linked	cb8/cf8 SIG Terra AFFB – 1000 ml SwiftCap Linked LP	cb8/cf8 SIG Terra AFFB + fbp – 1000 ml SwiftCap Linked LP
volume	mL	1000	1000	1000
geographic scope	-	ES	ES	ES
secondary packaging (sum) ¹	g	158	158	158
- tray/box (corrugated cardboard)	g	158	158	158
tertiary packaging (sum) ²	g	22350	22350	22350
- pallet	g	22000	22000	22000
- type of pallet	-	EURO	EURO	EURO
number of use cycles	-	25	25	25
- cardboard layer (per pallet)	g	1750	1750	1750
- stretch film (per pallet) (LDPE)	g	350	350	350
pallet configuration				
prim. packaging per sec. packaging	рс	6	6	6
sec. packaging per layer	рс	25	25	25
layers per pallet	рс	5	5	5
prim. packaging per pallet	рс	750	750	750

¹ per secondary packaging unit

² per tertiary packaging unit (pallet)

2.2.2 Transport distances

The following **Table 2-4** shows the transport distances applied for the Spanish market. The data were obtained from SIG Combibloc.

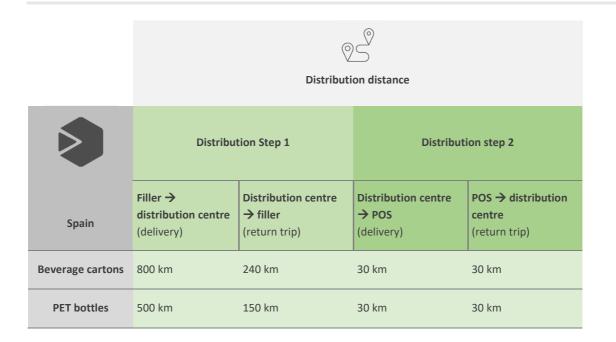
Table 2-4: Transport distances and means for the Spanish market: Transport defined by distance and mode (km/mode)

Spain	Transport distance
Packaging element	Distance of converter to filler (km)
Converted cartons	1900 / road ³
PET preforms	350 / road ³

2.2.3 Distribution

Table 2-5 shows the applied distribution distances for the Spain market. The distribution distances from filling to the point-of-sale (POS) for the Spanish market were determined by SIG Combibloc using the actual filling locations of their customers. Similarly, the distances for the competing packaging system was determined by using the actual filling locations of the selected brand.

Table 2-5: Distribution distances in Spain for the examined packaging systems



2.2.4 End-of-life

To model the end-of-life of the examined packaging systems one needs to know their fate after their use by the consumers. It is aimed to apply the recycling rate and disposal split for the packaging systems of the Spanish market. These data have been collected from different waste management reports and statistics. For beverage cartons, the specific recycling rate is not publicly available for the market examined. The recycling rate for PET bottles and the disposal split for Spain are listed in **Table 2-6**. The recyclability of the *SIG Terra Alu-free Full barrier (AFFB) beverage carton* has been tested by SIG in several trials. No negative impact on the recyclability of these beverage cartons was observed. Thus, the same recycling rate is applied for all beverage carton systems studied.

Spa	in	Source	
Recyclin	ng rate		
Beverage cartons	confidential ⁴	EXTR:ACT 2025, data for 2022	
PET bottles 87.3%		(Ecoembes 2022) data for 2021	
Disposa	al split		
Landfill	81.9%		
Incineration	18.1%	eurostat 2022)	

Table 2-6: End-of-life split of packaging systems examined

The remaining part of the post-consumer packaging waste is modelled and calculated according to the average rates for landfilling and incineration (MSWI) on the Spanish market. The disposal split (100 %) is divided into landfilling, approximate 81.9 % and incineration, approximate 18.1 %. This disposal split is also applied for the final disposal of recycled materials undergoing another life cycle in a subsequent system.

2.2.5 Electricity mix

Modelling of electricity generation is particularly relevant for the production of base materials as well as for filling processes, recycling processes and credits. Electric power supply is modelled using country specific grid electricity mixes, since the environmental burdens of power production varies strongly depending on the electricity generation technology. A more detailed description is given in **section 3.9.2** of the main report.

The emission factor (Climate Change) for Spain is 233 g/kWh for the electricity mix used (reference year 2021) (Fehrenbach et al. 2016; IEA 2021), while the average EU electricity mix is 349 g/kWh. This means that the Spanish electricity mix is responsible for around 33% lower greenhouse gas emissions than the European one.

⁴ Due to confidentiality reason the data cannot disclosed within this study but have been made available to the critical review committee.

2.2.6 Municipal waste incineration

The electrical and thermal efficiencies of the municipal solid waste incineration plants (MSWI) are shown in **Table 2-7**.

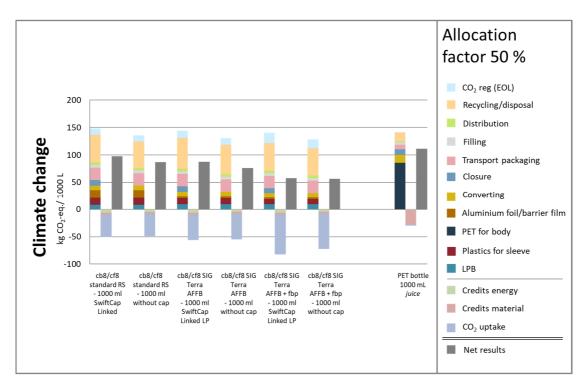
Table 2-7: Electrical and thermal efficiencies of the incineration plants for Spain

Geographic Scope	Electrical efficiency	Thermal efficiency	Reference period	Source
Spain	20.0%	0.0%	2022	(Equanimator Ltd 2023)

The efficiencies are used as parameters for the incineration model, which assumes a technical standard (especially regarding flue gas cleaning) that complies with the requirements given by the EU incineration directive (EU 2018). It is assumed that the electric energy generated in MSWI plants substitutes market specific grid electricity.

3 Results and discussion

3.1 Spain cb8/cf8 SIG beverage cartons and PET bottle

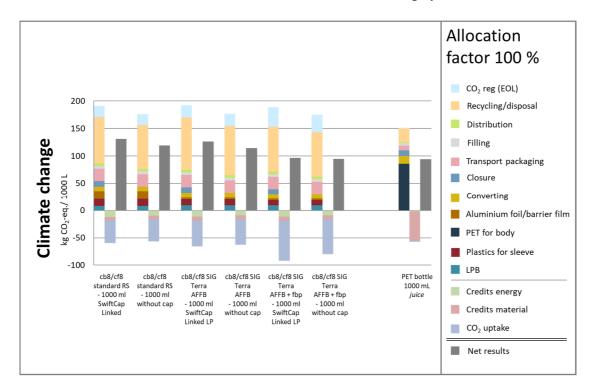


3.1.1 Base scenarios with 50 % allocation: numerical values and graphs

Figure 3-1: Climate Change results of examined packaging systems with allocation factor 50 %

Table 3-1: Climate Change results of allocation factor 50 %: burdens, credits and net results per functional unit of 1000 L beverage

Base scenarios: allocation factor 50 %		cb8/cf8 standard RS - 1000 ml SwiftCap Linked	cb8/cf8 standard RS - 1000 ml without cap	cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked LP	cb8/cf8 SIG Terra AFFB - 1000 ml without cap	cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP	cb8/cf8 SIG Terra AFFB + fbp - 1000 ml without cap	PET bottle - 1000 ml juice
Climate Change [kg CO ₂ -equivalents]	Burdens	137,20	124,68	131,28	118,40	121,23	111,66	140,63
	CO2 (reg)	11,37	11,31	12,68	12,62	19,24	17,17	0,81
	Credits	-9,43	-8,07	-9,62	-8,22	-9,62	-8,22	-27,53
	CO ₂ uptake	-41,25	-41,12	-46,71	-46,58	-73,10	-64,05	-2,43
	Net results (Σ)	97,89	86,80	87,62	76,22	57,75	56,56	111,47



3.1.2 Base scenarios with 100 % allocation: numerical values and graphs

Figure 3-2: Climate Change results of examined packaging systems with allocation factor 100 %

Table 3-2: Climate Change results of allocation factor 100 %: burdens, credits and net results per functional unit of 1000 L beverage

Base scenarios: allocation factor 100 %		cb8/cf8 standard RS - 1000 ml SwiftCap Linked	cb8/cf8 standard RS - 1000 ml without cap	cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked LP	cb8/cf8 SIG Terra AFFB - 1000 ml without cap	cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP	cb8/cf8 SIG Terra AFFB + fbp - 1000 ml without cap	PET bottle - 1000 ml juice
	Burdens	170,82	156,16	169,55	154,47	152,94	143,18	149,79
Climate Change [kg CO2-equivalents]	CO2 (reg)	20,15	20,08	22,68	22,61	35,81	31,71	1,61
	Credits	-18,72	-16,00	-19,10	-16,30	-19,10	-16,30	-55,05
	CO ₂ uptake	-41,25	-41,12	-46,71	-46,58	-73,10	-64,05	-2,43
	Net results (Σ)	131.00	119.12	126.42	114.20	96.55	94,54	93.91

3.1.3 Description of results

The life cycle stages that determine the Climate Change results of the PET bottle for juice are:

- The production of the plastic (PET), determined by the weight of the packaging in terms of the mass of the primary packaging per functional unit.
- Converting process, determined by the use of country-specific electricity and thermal energy to process PET pellets into PET preforms and then into bottles via stretch blow moulding.
- Recycling and disposal of packaging material, determined by the mass of packaging per functional unit and the split between energy recovery and material recycling.
- Material credit from recycling for the provision of secondary material to a subsequent system, determined by the split between energy recovery and material recycling.

The description of the cb8/cf8 SIG beverage cartons life cycle is shown in the main report in chapter **4.3** *Description and interpretation of base scenario results.*

3.1.4 Comparison between systems

The percentages in in Fehler! Verweisquelle konnte nicht gefunden werden. to Table 3-11Fehler! Verweisquelle konnte nicht gefunden werden. show the net result comparison for the base scenarios with allocation factor 50 % and with allocation factor 100 %.

The colors green and blue illustrate the distinction between more (green) and less (blue) favorable net results from the viewpoint of the packaging which is indicated in the respective table at the top and compared to the other packaging systems listed below. Percentages lower than 10 % are considered as insignificant differences and therefore marked by a grey shading of the respective fields.

The percentage is based on the net results of each packaging system. The base scenarios with allocation factor 50 % as well as with allocation factor 100 % are equally used for the comparison between the packaging systems.

	The net results of	the base scenario of		
	cb8/cf8 SIG Terra AFFB - 1000 SwiftCap Linked LP			
	1 0 //	igher (blue) than those e scenario for		
		lard RS - 1000 ml ap Linked		
	AF 50	AF 50 AF 100		
Climate Change	-10%	-3%		

Table 3-3: Comparison 1 of Climate Change net results of cb8/cf8 SIG beverage cartons (Spain)

In the base scenario with allocation factor 50 %, the *cb8/cf8 SIG Terra AFFB* - 1000 ml SwiftCap Linked LP shows lower net results than the *cb8/cf8 standard RS* - 1000 ml SwiftCap Linked in the impact category 'Climate Change'.

In the base scenario with allocation factor 100 %, no significant differences are measured between the *cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked* and the *cb8/cf8 standard RS - 1000 ml SwiftCap Linked LP* net results in the impact category 'Climate Change'.

	The net results of	the base scenario of
	cb8/cf8 SIG Terra AFFB + fbp - 1000 mlSwiftCap Linked LPare lower (green)/higher (blue) than those of the base scenario forcb8/cf8 standard RS - 1000 ml SwiftCap Linked	
	AF 50	AF 100
Climate Change	-41%	-26%

Table 3-4: Comparison 2 of Climate Change net results of cb8/cf8 SIG beverage cartons (Spain)

In both base scenarios, the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP* shows lower net results than the *cb8/cf8 standard RS - 1000 ml SwiftCap Linked* in the impact category 'Climate Change'.

Table 3-5: Comparison 3 of Climate Change net results of cb8/cf8 SIG beverage cartons (Spain)

	The net results of the base scenario of cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP are lower (green)/higher (blue) than those of the base scenario for cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked LP	
	AF 50	AF 100
Climate Change	-34%	-24%

In both base scenarios, the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP* shows lower net results than the *cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked LP* in the impact category 'Climate change'.

Table 3-6: Comparison 1 of Climate Change net results of cb8/cf8 standard RS - 1000 ml with and withoutSwiftCap Linked (Spain)

	The net results of	The net results of the base scenario of cb8/cf8 standard RS - 1000 ml with SwiftCap Linked are lower (green)/higher (blue) than those of the base scenario for	
	v		
	wit	ard RS - 1000 ml <u>:hout</u> ap Linked	
	AF 50	AF 100	
Climate Change	+13%	+10%	

In the base scenario with allocation factor 50 %, the *cb8/cf8 standard RS - 1000 ml with SwiftCap Linked* shows higher net results than the *cb8/cf8 standard RS - 1000 ml without SwiftCap Linked* in the impact category 'Climate Change'.

In the base scenario with allocation factor 100 %, no significant differences are measured between the *cb8/cf8 standard RS - 1000 ml with SwiftCap Linked* and the *cb8/cf8 standard RS - 1000 ml without SwiftCap Linked* net results in the impact category 'Climate Change'.

 Table 3-7: Comparison 2 of Climate Change net results of cb8/cf8 SIG Terra AFFB - 1000 ml with and without

 SwiftCap Linked LP (Spain)

	The net results of the base scenario of cb8/cf8 SIG Terra AFFB - 1000 ml with SwiftCap Linked LP are lower (green)/higher (blue) than those of the base scenario for cb8/cf8 SIG Terra AFFB - 1000 ml without	
	SwiftCap Linked LP	
	AF 50	AF 100
Climate Change	+15%	+11%

In both base scenarios, the *cb8/cf8 SIG Terra AFFB - 1000 ml with SwiftCap Linked LP* shows higher net results than the *cb8/cf8 SIG Terra AFFB - 1000 ml without SwiftCap Linked LP* in the impact category 'Climate Change'.

Table 3-8: Comparison 3 of Climate Change net results of cb8/cf8 SIG Terra AFFB + fbp - 1000 ml with and withoutSwiftCap Linked LP (Spain)

	The net results of	The net results of the base scenario of	
	-	cb8/cf8 SIG Terra AFFB + fbp - 1000 ml with	
	SwiftCap	SwiftCap Linked LP	
		are lower (green)/higher (blue) than those of the base scenario for	
	wit	cb8/cf8 SIG Terra AFFB + fbp - 1000 ml without SwiftCap Linked LP AF 50 AF 100	
Climate Change	+2%	+2%	

In both base scenarios, no significant differences are measured between the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml with SwiftCap Linked LP* and the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml without SwiftCap Linked LP* net results in the impact category 'Climate Change'.

 Table 3-9: Comparison of Climate Change net results of cb8/cf8 standard RS - 1000 ml SwiftCap Linked and PET bottle (Spain)

	The net results of the base scenario ofcb8/cf8 standard RS - 1000 mlSwiftCap Linkedare lower (green)/higher (blue) than those of the base scenario forPET bottle 1000 mL juiceAF 50AF 100	
Climate Change	-12%	+39%

In the base scenario with allocation factor 50 %, the *cb8/cf8 standard RS - 1000 ml SwiftCap Linked* shows lower net results than the PET bottle 1000 mL *juice* in the impact category 'Climate Change'.

In the base scenario with allocation factor 100 %, the *cb8/cf8 standard RS* - *1000 ml SwiftCap Linked* shows higher net results than the PET bottle 1000 mL *juice* in the impact category 'Climate Change'.

 Table 3-10: Comparison of Climate Change net results of cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked LP and PET bottle (Spain)

	The net results of	the base scenario of
	cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked LP are lower (green)/higher (blue) than those of the base scenario for	
	PET bottle 1000 mL juice	
	AF 50	AF 100
Climate Change	-21%	+35%

In the base scenario with allocation factor 50 %, the *cb8/cf8 SIG Terra AFFB - 1000 ml SwiftCap Linked LP* shows lower net results than the PET bottle 1000 mL *juice* in the impact category 'Climate Change'.

In the base scenario with allocation factor 100 %, the *cb8/cf8 SIG Terra AFFB* - *1000 ml SwiftCap Linked LP* shows higher net results than the PET bottle 1000 mL *juice* in the impact category 'Climate Change'.

Table 3-11: Comparison of Climate Change net results of cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap LinkedLP and PET bottle (Spain)

	The net results of the base scenario of cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP are lower (green)/higher (blue) than those of the base scenario for PET bottle 1000 mL juice	
	AF 50	AF 100
Climate Change	-48%	+3%

In the base scenario with allocation factor 50 %, the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP* shows lower net results than the PET bottle 1000 mL *juice* in the impact category 'Climate Change'.

In the base scenario with allocation factor 100 %, no significant differences are measured between the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP* and the PET bottle 1000 mL *juice* net results in the impact category 'Climate Change'.

4 Conclusions and Recommendations

4.1 Conclusions

4.1.1 Comparison of cb8/cf8 SIG beverage cartons

- The *cb8/cf8 SIG Terra AFFB 1000 ml SwiftCap Linked LP* shows lower net results in the 'Climate Change' category than the compared *cb8/cf8 standard RS 1000 ml SwiftCap Linked* in the base scenario AF 50. In base scenario AF 100, no significant differences are measured between the beverage cartons.
- The *cb8/cf8 SIG Terra AFFB* + *fbp* 1000 ml SwiftCap Linked LP shows lower net results in the 'Climate Change' category than the compared *cb8/cf8 standard RS* 1000 ml SwiftCap Linked in both base scenarios (AF 50, AF 100). For this category and the comparison of cb8/*cf8* packaging systems, the results for Spain show a similar picture as those of the European market.
- The cb8/cf8 SIG Terra AFFB + fbp 1000 ml SwiftCap Linked LP shows lower net results in the 'Climate Change' category than the compared cb8/cf8 SIG Terra AFFB 1000 ml SwiftCap Linked LP in both base scenarios (AF 50, AF 100). For this category and the comparison of cb8/cf8 packaging systems, the results for Spain show a similar picture as those of the European market.

4.1.2 Comparison of cb8/cf8 SIG beverage cartons with and without closure

- The *cb8/cf8 standard RS* 1000 *ml SwiftCap Linked* shows higher net results in the 'Climate Change' category when compared to the *cb8/cf8 standard RS* 1000 *ml* format <u>without</u> SwiftCap Linked in the base scenario AF 50. In the base scenario AF 100, no significant differences are measured.
- The cb8/cf8 SIG Terra AFFB 1000 ml SwiftCap Linked LP shows higher net results in the 'Climate Change' category when compared to the cb8/cf8 SIG Terra AFFB 1000 ml format without SwiftCap Linked LP in both base scenarios (AF 50, AF 100).
- In both base scenarios (AF 50, AF 100), no significant differences are measured between the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml with SwiftCap Linked LP* and the *cb8/cf8 SIG Terra AFFB + fbp - 1000 ml* format <u>without</u> SwiftCap Linked LP.

4.1.3 Comparisons of cb8/cf8 SIG beverage cartons with PET bottle juice

- The cb8/cf8 standard RS 1000 ml SwiftCap Linked shows lower net results in the 'Climate Change' category than the compared PET bottle 1000 mL juice in the base scenario AF 50. The cb8/cf8 standard RS 1000 ml SwiftCap Linked shows higher net results in the 'Climate Change' category than the compared PET bottle 1000 mL juice in the base scenario AF 100.
- The *cb8/cf8 SIG Terra AFFB* 1000 ml SwiftCap Linked LP shows lower net results in the 'Climate Change' category than the compared PET bottle 1000 mL juice in the base scenario AF 50. The *cb8/cf8 SIG Terra*

AFFB - 1000 ml SwiftCap Linked LP shows higher net results in the 'Climate Change' category than the compared PET bottle 1000 mL juice in the base scenario AF 100.

 The cb8/cf8 SIG Terra AFFB + fbp - 1000 ml SwiftCap Linked LP shows lower net results in the 'Climate Change' category than the compared PET bottle 1000 mL juice in the base scenario AF 50. In the base scenario AF 100, no significant differences are measured between this beverage carton format and the PET bottle.

4.2 Recommendations

- Since the Climate Change result of the *cb8/cf8 SIG beverage carton* format is significantly influenced by the production of its sleeve, measures to ensure the same functionality by the use of less material are recommended.
- This study shows, that the closure can have a significant impact on the results of Climate Change. This is especially true for the *cb8/cf8 SIG Terra AFFB* 1000 ml SwiftCap Linked LP. It is recommended, to assess the possibilities of using lighter weight closures, especially if they are made from fossil-based polymers.
- The life cycle step 'Transport packaging' contributes significantly to Climate Change results and can be attributed to the use of corrugated cardboard. It is recommended, that measures are taken to use less secondary and tertiary packaging as long as the same level of transport safety is ensured.
- The net result comparison of *cb8/cf8 SIG Terra AFFB* 1000 ml SwiftCap Linked LP and the *cb8/cf8 standard RS* -1000 ml SwiftCap Linked does not give a clear picture. For the Spanish market, no recommendation can be made to favour one of these beverage carton formats over the other from a Climate Change perspective.
- The beverage cartons *cb8/cf8 SIG Terra AFFB + fbp 1000 ml SwiftCap Linked LP* (1000 mL) show the lowest environmental impacts in 'Climate Change'. Therefore, with a focus on Climate Change mitigation, it is recommended to prefer the *cb8/cf8 SIG Terra AFFB + fbp 1000 ml SwiftCap Linked LP* (1000 mL) over the other beverage carton formats examined in this study on the Spanish market.
- The cb8/cf8 SIG Terra AFFB + fbp 1000 ml SwiftCap Linked LP having lower impacts than cb8/cf8 SIG Terra AFFB 1000 ml SwiftCap Linked LP (which has the same specifications apart from the choice of polymers) shows that advantages in terms of Climate Change results can be reached by the use of mass-balanced renewable material. Consequently, the use of mass-balanced renewable material is recommended for Climate Change mitigation. In the authors' view, showing the benefits of using renewable materials by the application of the mass-balanced approach in the production of polymers, is an important driver to facilitate an increasing substitution of fossil resources by biogenic resources for the production of polymers.
- It is also recommended to actually achieve a more significant physical share of tall oil-based input materials for the production of polymers, as the by-product of the pulp industry is currently mainly dedicated to direct thermal use. The utilisation and demand of mass-balanced polymers by SIG Combibloc might be a driver to do so.
- As a high share of the Climate Change impacts of beverage cartons results from the emissions from landfills, it is recommended to work towards a lower share of beverage cartons ending up on landfills.
- As this extension only includes results for the impact category Climate Change, it is recommended to consult the European main study (Analysis of cb8/cf8 SIG beverage cartons on the European market) in order to get an indication how results of other impact categories may look for similar packaging systems. The knowledge and understanding of the European study regarding the other impact categories is necessary to understand the broad environmental relevance of the examined packaging. It is important though, to keep in mind that the different geographic parameters also have a major impact on the results.
- No recommendation can be made for the comparison with the selected PET bottle *juice*, as the net result comparison does not give a clear picture in terms of Climate Change mitigation for the Spanish market. It has however to be pointed out, that a specific PET bottle (brand) has been selected as comparative

packaging system for this extension. Other PET bottles were not included in the study as the selected PET bottle – 1000 mL for juice has been identified by SIG as its main competitor on the Spanish market. Therefore, the statements made apply exclusively to the comparison with this specific PET bottle.

References

Ecoembes (2022): Envases domésticos ligeros. In: Portal de transparencia.

EcoTransIT World (2016): Ecological Transport Information Tool for Worldwide Transports- Methodology and Data Update. EcoTransIT World Initiative (EWI), Bern, Hannover, Heidelberg.

Equanimator Ltd (2023): Debunking Efficient Recovery. The Performance of EU Incineration Facilities. p. 29. EU (2018): Directive (EU) 2018/852 of the European Parliament and of the Council of 30 May 2018 amending

Directive 94/62/EC on packaging and packaging waste. https://eurlex.europa.eu/eli/dir/2018/852/oj. (08.03.2022).

eurostat (2022): Municipal waste by waste management operations. https://appsso.eurostat.ec.europa.eu/nui/submitViewTableAction.do. (04.08.2022).

FEFCO; Cepi Container Board (2022): European Database for Corrugated Board Life Cycle Studies 2021. Fédération Européenne des Fabricantes de Papiers pour Ondulé (FEFCO) and Cepi Container Board.

Fehrenbach, H.; Lauwigi, C.; Liebich, A.; Ludmann, S. (2016): Documentation for the UMBERTO based ifeu electricity model. ifeu gGmbH, Heidelberg. p. 31.

IEA (2021): .

INFRAS (2017): HBEFA. Handbuch Emissionsfaktoren des Straßenverkehrs.

- PlasticsEurope (2005): Eco-profiles of the European Plastics Industry Nylon6 (PA6). PlasticsEurope, Brussels.
- PlasticsEurope (2014): Eco-profiles and Environmental Product Declarations of the European Plastic Manufactures Polyamide 6 (PA6). PlasticsEurope.

24



3keel

Critical review statement

Contact person Michael Sturges Associate consultant +44 (0)7787 531141 michael.sturges@ri.se Date Reference 2025-04-14 SIG-ifeu

Page 1 (3)

Analysis of cb8/cf8 SIG beverage cartons on the European, French, Germany, Italian and Spanish markets

This document forms the critical review statement for the study "Analysis of cb8/cf8 SIG beverage cartons on the European market; Comparative life cycle assessment of cb8/cf8 SIG beverage cartons for liquid dairy and NCSD on the European market" as reported by ifeu in their report for Study Number CB- 100740, dated January 2025, and the subsequent market extension reports covering the more specific markets of France, Germany, Italy and Spain.

The study was prepared by ifeu, Institut fur Energie und Umweltforschung Heidelberg, and was commissioned and funded by SIG, a leading provider of packaging solutions including cartons, pouches and bag-in-box.

The critical review has been performed by an independent panel consisting of:

- Michael Sturges (panel chair) RISE Research Institutes of Sweden a life cycle (LCA) assessment practitioner with specific experience of environmental studies relating to packaging and forest industry value chains
- Nicolas Caye GVM a project manager with specific expertise in packaging markets
- Dr Alex Hetherington Head of Climate Nature and Resources at sustainability consultancy 3Keel Group Ltd– an experienced sustainability professional with a multi-sector background in the process and FMCG industries, and over 15 years experience of LCA, including those involving packaging systems.

All reviewers were contracted directly by SIG and were independent of the LCA study.

Critical review process

The review was performed based on the requirements of ISO14044:2006 Section 6.3, i.e., critical review by panel of relevant experts.

The critical review began with consideration of the goal and scope and draft final report. These were presented to the critical review panel during a video conference and delivered as MS Word documents for detailed consideration. One of the critical review panel members (Dr Alex Hetherington) was also guided through the Umberto LCA models.

RISE, Research Institute of Sweden

Postal address RISE Box 5609 SE-114 86 STOCKHOLM Sweden Office location United Kingdom

Phone / Fax / E-mail +44 (0)7787 531141



Date Reference 2025-04-14 SIG-ifeu

Page 2 (3)



The critical review panel provided written feedback on the draft documents which was also discussed during a follow up video conference with the LCA practitioners and the project sponsors.

The LCA practitioners responded to the comments, providing amendments or further explanations as appropriate. This was an iterative process until the critical review panel were satisfied that all points raised had been sufficiently addressed.

For each round, comments were provided using a MS Excel feedback template. The LCA team then responded to the comments and provided its feedback, also describing subsequent changes to the data, models and report, by using the appropriate section of the feedback template. This approach provided a clear audit trail of the critical review panel's comments and the LCA practitioners' subsequent actions and responses.

The reviewers have considered these responses and changes and are satisfied that appropriate clarifications and actions have been provided.

Result of the critical review

The critical review panel found that the study was performed in conformance with ISO 14040 and ISO 14044.

Opinion of the reviewers

The reviewers conclude that the study's level of quality, detail and transparency is appropriate considering the goal and scope.

As with all LCA studies, there are methodological choices and modelling limitations that need to be understood when interpreting the results. All methodological choices are transparently documented in Sections 1.7 & 1.8 of the main report; it is of course important that users of LCA reports take account of such aspects.

In this particular study, as with all LCA studies including systems for forest industry products, the treatment of biogenic carbon requires consideration. In the baseline systems the practitioners have chosen an impact assessment methodology which accounts for biogenic removals and emissions of carbon dioxide. However, for bio-based materials with potential for recycling at end-of-life, allocation between the first life cycle of virgin fibres and subsequent life cycles of secondary or recovered fibres is required. In the approach adopted and documented in this study, uptake of biogenic carbon dioxide is allocated to the primary product, whereas a significant proportion of the biogenic emissions are allocated to the subsequent life cycle, thereby apparently reducing the overall climate change impact of the virgin product. The methodological choice regarding treatment of biogenic carbon dioxide emissions and removals is entirely valid and transparently documented.

The detailed sensitivity analysis provides transparency of the uncertainties and confidence in the overall robustness of the results achieved and conclusions drawn.

Subsequently, the reviewers consider the results and conclusions to be a sound and fair reflection of the potential comparative environmental impacts of the studied systems representing the SIG packaging solutions and the compared solutions.

In conclusion, it is the opinion of the review panel that the report provides useful and realistic information for stakeholders interested in this topic.

Critical review sign-off

The reviewers certify that the statement provided is a fair reflection of their assessment and views of the study "Analysis of cb8/cf8 SIG beverage cartons on the European market;



kee

Page

3(3)

Comparative life cycle assessment of cb8/cf8 SIG beverage cartons for liquid dairy and NCSD on the European market" (CB- 100740) and the subsequent extension reports:

- a. "Extension: Life Cycle Assessment of cb8/cf8 SIG beverage cartons and alternative packaging systems on the French market; Comparative life cycle assessment of cb8/cf8 SIG beverage cartons for liquid dairy and NCSD on the French market" (CB-100742),
 - b. "Extension: Life Cycle Assessment of cb8/cf8 SIG beverage cartons and alternative packaging systems on the German market; Comparative life cycle assessment of cb8/cf8 SIG beverage cartons for liquid dairy and NCSD on the German market" (CB-100741);
 - c. "Extension: Life Cycle Assessment of cb8/cf8 SIG beverage cartons and alternative packaging systems on the Italian market; Comparative life cycle assessment of cb8/cf8 SIG beverage cartons for liquid dairy and NCSD on the Italian market" (CB-100744); and
 - d. "Extension: Life Cycle Assessment of cb8/cf8 SIG beverage cartons and alternative packaging systems on the Spanish market; Comparative life cycle assessment of cb8/cf8 SIG beverage cartons for liquid dairy and NCSD on the Spanish market" (CB-100743).

hum Signed.

Dated: 14th April 2025

Michael Sturges, RISE Research Institutes of Sweden (lead panelist)

Nicolas Cayé

Dated: 14th April 2025

Nicolas Caye, GVM Gesellschaft für Verpackungsmarktforschung mbH

Signed..

Dated: 22nd April 2025

Dr Alex Hetherington, 3Keel Group Ltd

RISE, Research Institute of Sweden