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Note: The review was conducted on the basis of German-language documents; this document represents the English translation of the report.

Validation Summary

dated 23.09.2026

Client: Schwarz Corporate Affairs GmbH & Co KG
Stiftsbergstraße 1
DE 74172 Neckarsulm

Validation period: June-September 2026

Testing body: TÜV SÜD Product Service GmbH
Ridlerstraße 65
80339 Munich
Germany

Purpose of the assignment: Validation of selected environmental claims by the Schwarz Group in accordance with the requirements of Directive (EU) 2024/825 (EmpCo)

Subject area/objective: REcycle – Recycled content in packaging

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1 PURPOSE OF THE INVESTIGATION

Schwarz Corporate Affairs GmbH & Co KG (hereinafter: Schwarz) commissioned TÜV SÜD Product Service GmbH (hereinafter: TÜV SÜD) to carry out an independent validation of selected environmental claims in accordance with Directive (EU) 2024/825 (Empowering Consumers for the Green Transition, abbreviated to: EmpCo) and the national implementation of the Directive in Germany through the updating and extension of the 'Act against Unfair Competition' (UWG).

Type of target	Checked statements
Group target	By the end of 2030, all private-label packaging of the companies of Schwarz Group will contain a weighted average of at least 65% recycled material
Division target	By the end of 2030, all private-label packaging of Lidl will be made of 65% recycled materials by weighted average.
Division target	By the end of 2030, all private-label packaging of Kaufland will be made of 60% recycled materials by weighted average.

The service is provided in accordance with the principles and processes of ISO 14019-1, without claiming to provide an assurance opinion in the normative sense. The result is a Third-Party Opinion with limited assurance. The review is based on an examination of the documentation provided, supplementary technical discussions and a plausibility check of the existing processes and evidence. The information provided by the client (data and background information) was not verified by TÜV SÜD. The audit does not constitute legal advice, but a technical validation. Responsibility for the audited statements vis-à-vis third parties (e.g., consumers) remains with the client named above. Should the client publish this report, it does so at its own risk, and third parties may not derive any rights against TÜV SÜD from it.

2 FINDINGS OF THE VALIDATION

The validation of the environmental claims provided by Schwarz was carried out on the basis of previously defined assessment criteria (BMS = Bewertungsmaßstab). The individual BMS are assessed using a three-stage traffic-light system (green, yellow, red), which reflects the current level of compliance with the respective requirements:

Level of compliance	Description	Colour
E0	Not started / Not implemented / Critical deviation	
E1	partially implemented & verifiable / minor deviation	
E2	Fully implemented & verifiable / no deviation	

The BMS are derived from the technical and procedural criteria set out in the EmpCo Directive, as well as from the principles of ISO 14019. In some cases, the BMS relate only to a subset of the environmental claims under consideration.

#	Assessment criterion	Rating
BMS 1	Are the commitments clearly formulated, objective, publicly available and, in principle, verifiable?	
BMS 2	N/A	N/A
BMS 3	Is the underlying implementation plan sufficiently detailed, transparent and realistic, based on objective criteria in line with the current state of science and technology or on regulatory standards?	
BMS 4	Does the implementation plan include measurable and time-bound targets?	
BMS 5	Are personnel, financial or organisational resources allocated to the implementation plan?	
BMS 6	Is the implementation plan publicly available?	
BMS 7	Are there plans to have progress regularly reviewed by an independent, external expert?	
BMS 8	Is it clear which environmental aspect is affected, in order to avoid misleading information?	
BMS 9	N/A	N/A
BMS 10	Have the relevant internal control mechanisms been established and implemented?	
BMS 11	From a technical point of view, is there any evidence to suggest that the organisation is promoting itself on the basis of statutory minimum standards?	



For each BMS, compliance was determined on the basis of the documents provided (draft implementation plans and, where applicable, further documentation), and any identified non-conformities were documented.

3 SUMMARY

The key requirements are met overall. The implementation plan is assessed as plausible, realistic and transparent overall. **No** assessment criteria have been rated with the most critical compliance level, E0 (■). The identified areas for improvement primarily concern transparency regarding the level of detail, as certain information was provided for validation purposes but is not included in the public implementation plan itself. As the relevant information was available for inspection, this point only marginally affects the fundamental suitability of the implementation plan; however, it offers opportunities to further strengthen its credibility and traceability by third parties. A further minor deviation arises from the fact that the implementation plan has not yet been published; however, this is scheduled to take place before the EmpCo-relevant deadline (27 September 2026). Detailed background information on the rating of individual evaluation criteria is available to Schwarz in Technical Report No. 713413741-5.

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