

# SUSTAINABILITY REPORT 2023



**AMISERA<sup>®</sup>**  
THE FAMOUS WRAP ARTIST



As one of the leading packaging companies in Scandinavia, we push the boundaries of what is expected of a production partner. We have a long history of successful partnerships with well-known brands in various industries. By working exclusively with manufacturers who share our philosophy of innovation, quality and environmental responsibility, we lead the way in sustainable production and create added value for you as a customer.

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# HISTORY

**1992**

WE LAUNCH  
SOLVENT-FREE  
PACKAGING TAPE

**2007**

START MEASURING CO<sub>2</sub>  
& CARBON OFFSETTING  
FOR OPERATIONS

**2014**

FSC CERTIFIED  
PAPER BAGS BECOME  
THE NEW STANDARD  
AT AVISERA

**2000**

WE BECOME ISO 9001  
& 14001 CERTIFIED

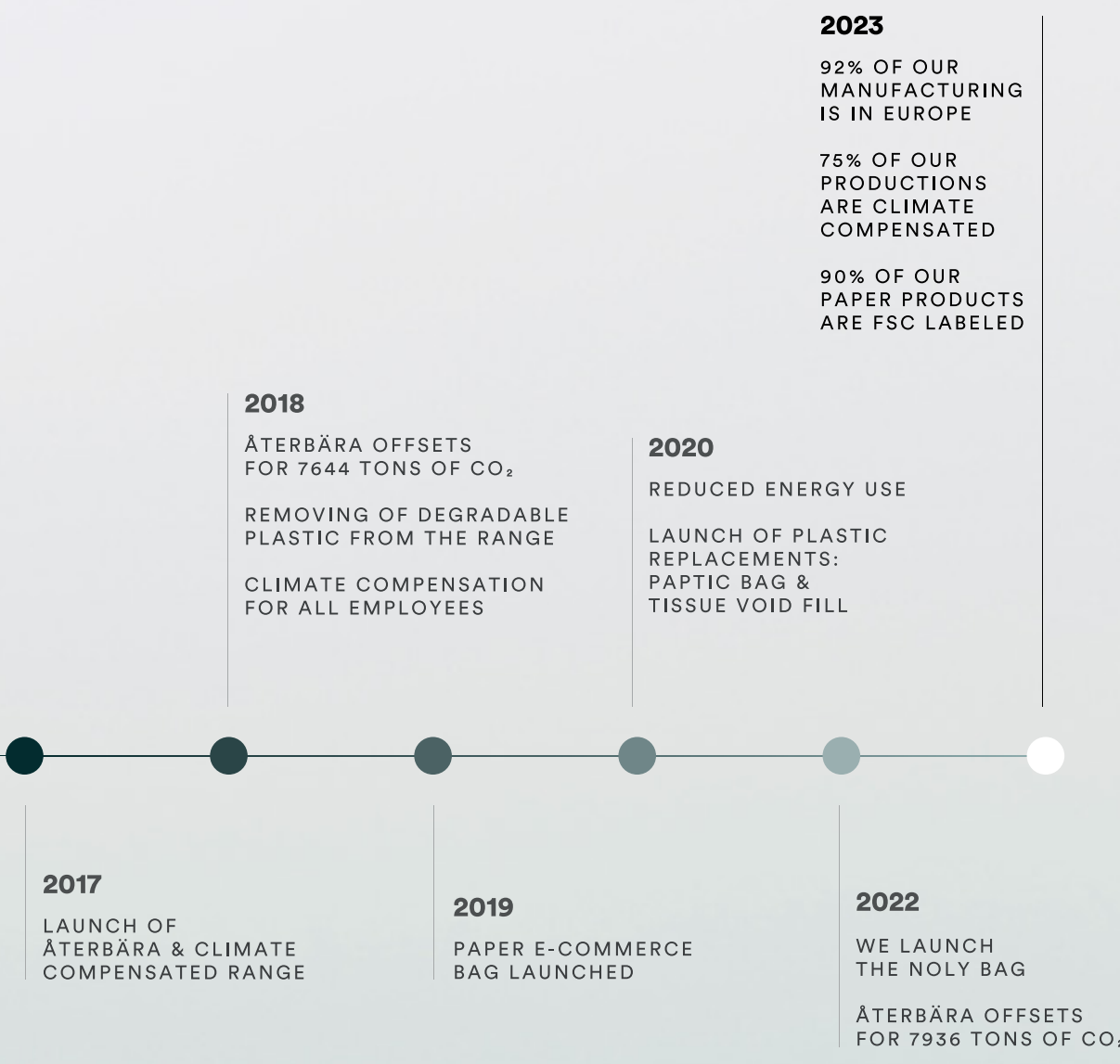
**2012**

WE BECOME  
FSC® CERTIFIED

**2016**

WE BECOME  
ISO 45001  
CERTIFIED







# ENVIRONMENTAL AWARENESS

Sustainability issues continue to set the tone for the packaging industry and we can state that 2023 has been a year where the EU has been a driving force that has continued to come up with proposals and directives linked to sustainability and packaging. Many of the initiatives are part of the EU's green deal with the goal of promoting a circular economy in a cost-effective way to reduce the negative climate and environmental impact. In 2023, the Swedish government took decisions that affect the packaging industry, including the decision to drop the controversial plastic bag tax.

## **CSRD and ESRS – New standard sets requirements for data and transparency**

In 2023, ESRS and CSRD have been two acronyms on the lips of many in the field of sustainability. ESRS – European Sustainability Reporting Standard is a new standard for reporting environmental, social and governance-related data and complements the EU's directive on corporate sustainability reporting: CSRD – Corporate Sustainability Reporting Directive.

In the years to come, this will require mandatory sustainability reporting for many companies operating in Europe. As more companies develop their strategies to reduce their negative impact, this could affect the demand for packaging with lower environmental and climate impact and fairness in the value chain. At Avisera, we are already seeing an increased demand from customers who want data to report on material selection, origin and carbon dioxide emissions linked to their packaging. This is a service that we are happy to assist our customers with.

## **New EU regulations regarding packaging and packaging waste**

The material recycling rate has increased in the EU, however, the amount of waste from packaging is increasing at a faster rate than the amount of recycled material. Over the past ten years, the proportion of packaging waste has increased by almost 25 percent and is expected to rise by a further 19 percent until 2030 if no measures are taken, while plastic packaging waste is expected to increase by 46 percent until 2030.

To address the increase in packaging waste, European Parliament representatives reached a provisional political agreement on a proposal for a regulation on packaging and packaging waste in late 2023. This agreement includes targets to reduce packaging waste. In order to achieve the objectives, the new regulations will:

- Prohibit certain types of single-use packaging, e.g. disposable cups and plates, disposable packaging for fruit and vegetables and miniature shampoo packaging in hotels.
- Aim to minimize packaging materials, such as double walls, thick bottoms and disproportionately large packages for small items.
- Increase the reuse of packaging, so that end consumers can, for example, fill their own containers.

If approved, the proposal must be reviewed and formally adopted before it can enter into force. Although the proposal has not yet been approved, this is a pointer for the packaging industry on the direction in which the EU is moving on packaging and packaging waste.

## **The plastic bag tax is dropped**

In spring 2023, the Swedish government announced that the plastic bag tax would be abolished from November 1, 2024. It was in May 2020 that a tax on plastic carrier bags was introduced. Then the price for a regular plastic bag in many grocery stores was raised from approximately three SEK to around seven SEK per bag. The tax was introduced in Sweden with the goal of reducing plastic waste in nature and oceans. The tax was introduced as a result of the EU's decision that member states should reduce the consumption of plastic carrier bags per year from 83 bags per person in 2017 to 45 bags per person in 2025.

During the last two years, the consumption of thin plastic carrier bags in Sweden has been below 20 plastic carrier bags per person per year. As a result of the tax, sales of paper carrier bags also increased significantly. The Government's assessment is that Sweden will achieve the EU targets even without the tax and therefore chooses to abolish the tax. We will see how the abolition of the tax will affect the packaging industry in 2024.

## **An insight into 2024 – New directive on sustainability communication**

In early 2023, the European Commission presented its proposal for the EU Green Claims Directive – a directive that will set clear guidelines on how companies can communicate and market environmental claims to consumers. Under the directive, false or misleading environmental claims can have legal consequences and producers must ensure that the claims made can be substantiated. Documentation and proof of a claim must be in place before the product is placed on the market. In early 2024, the “Greenwashing Directive” was also passed. This directive supplements the EU Green Claims and involves, among other things, a ban on:

- Sustainability labels that are not based on an independent third-party certification scheme or established by public authorities.
- Environmental claims that refer to an entire product or business when in fact it only concerns a specific of the product or a specific part of the company's operations.
- Generic and vague terms such as green, sustainable or conscious choice.

The Green Claims Directive will likely have a major impact on how companies communicate sustainability.

### Sources:

<https://www.insideulifesciences.com/2024/01/31/eu-adopts-new-rules-on-greenwashing-and-social-impact-claims>  
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This bag is 100% climate neutral & was created with Zepelin.

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# RESPONSIBILITY

We have a code of conduct for our subcontractors and partners. It is a central part of our sustainability work and responsibility towards society, people and the environment. This means ensuring that the working conditions of our suppliers are good and that basic human rights are respected.

## CSR safe factories

We have requirements for our partners; requirements on sustainable values and requirements on quality, working conditions and the environment. We carry out regular supplier assessments and follow up that the producers live up to our code of conduct.

### Some of the requirements we set in our Code of Conduct:

- The UN's Universal Declaration of Human Rights must be followed..
- Wages must at least meet the statutory minimum wage in the country of manufacture.
- Child labor is not allowed.
- The workplace is safe and promotes worker health.
- Discrimination on the basis of gender, skin color, sexual orientation, religious beliefs, disability or other forms of abuse must not occur.
- An environmental policy to minimize the negative impact on the environment and the world around us exists and is complied with..

### We encourage our suppliers to reduce their own and their products' environmental impact by:

- Measuring climate impact and setting emission reduction targets.
- Increasing the proportion of recycled products.
- Increasing the share of third-party certified products, such as FSC-certified products.

Read our code of conduct at [avisera.se/code-of-conduct/](https://avisera.se/code-of-conduct/)

# TRANSPARENCY

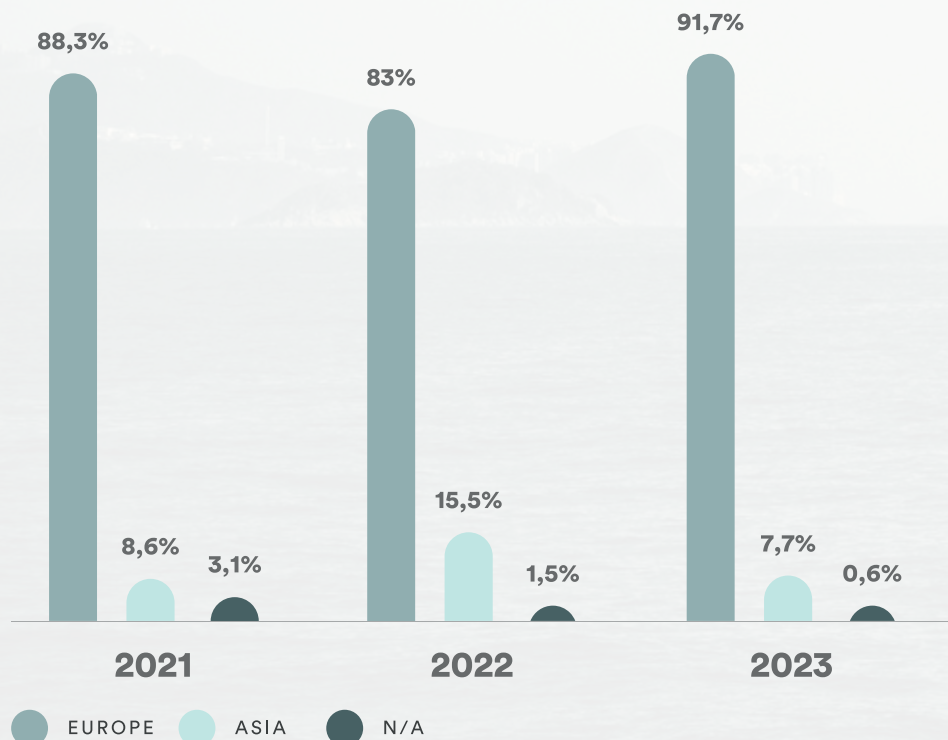
Through increased transparency, we strive to contribute to increased knowledge about the environmental impact of both our operations and our products, from manufacturing to delivery.

## Where our products are made

Taking responsibility for our production and its impact on the environment and climate is a central part of our business. The statistics below show where in the world we manufacture our products. By having subcontractors and factories in several regions, we create increased flexibility to choose the most suitable manufacturer for each project.

Most of our manufacturing takes place in Europe. In 2023, the share of European productions increased from 83 to 92 percent. Having the majority of production in Europe means shorter transport distances and the opportunity to meet our customers' needs in terms of faster delivery times and more locally produced goods.

### PRODUCTION BY REGION

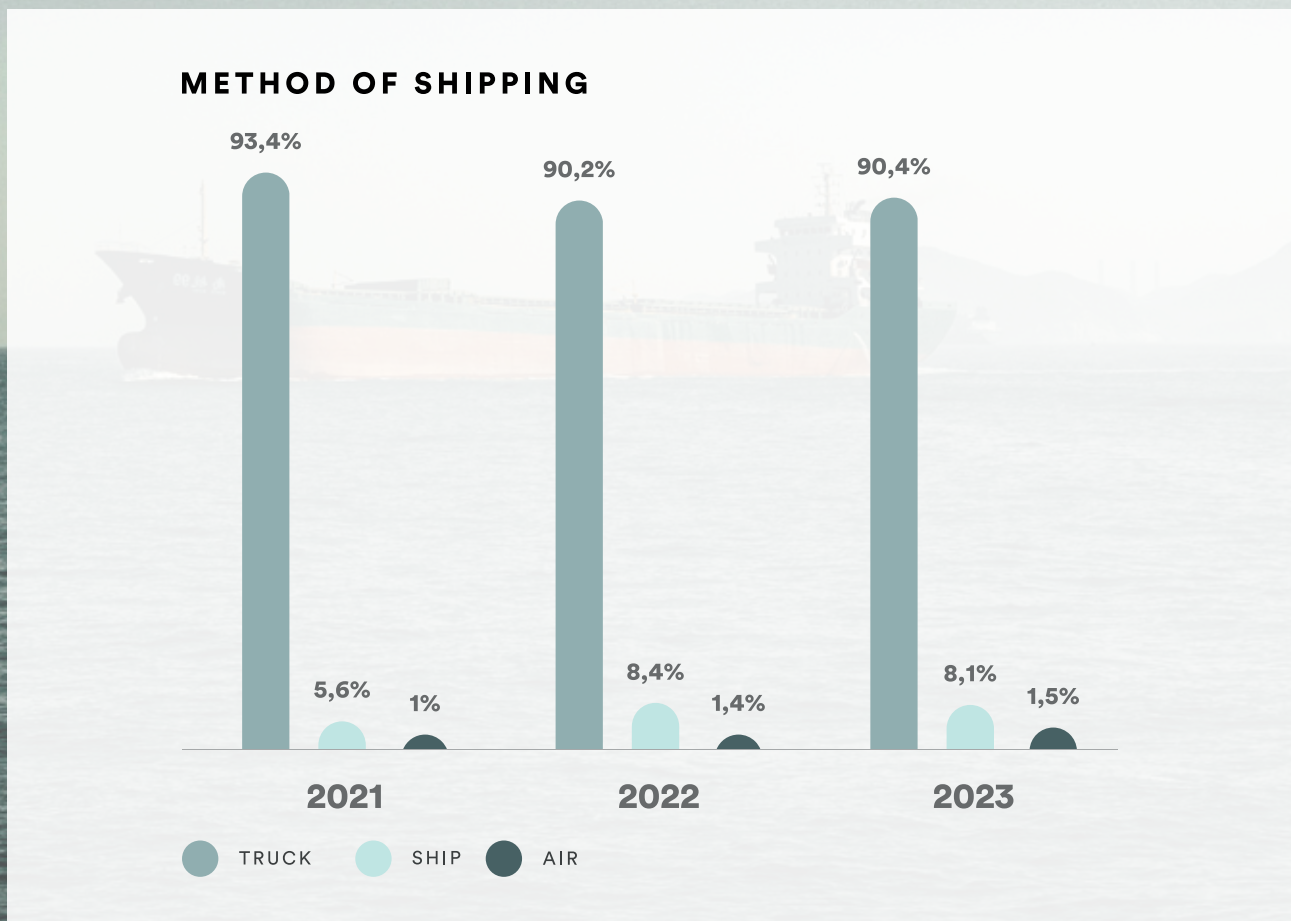


## Our shipping methods

At Avisera, we strive to deliver our products to customers in an efficient, environmentally friendly and cost-effective manner. To achieve this, we have chosen a diversified transport strategy that combines air, ship and truck.

When it comes to long distance projects with manufacturing in Asia, it is our ambition to have as much foresight as possible in each project. By maintaining a close dialog with the customer and having a clear production and delivery plan, we enable our customers to choose sea freight, which takes longer but has a significantly lower climate impact than air freight.

In 2023, 90.4 percent of our productions were transported by truck. This goes hand in hand with the fact that the majority of our productions were made in Europe, where trucks are the first choice of transportation.



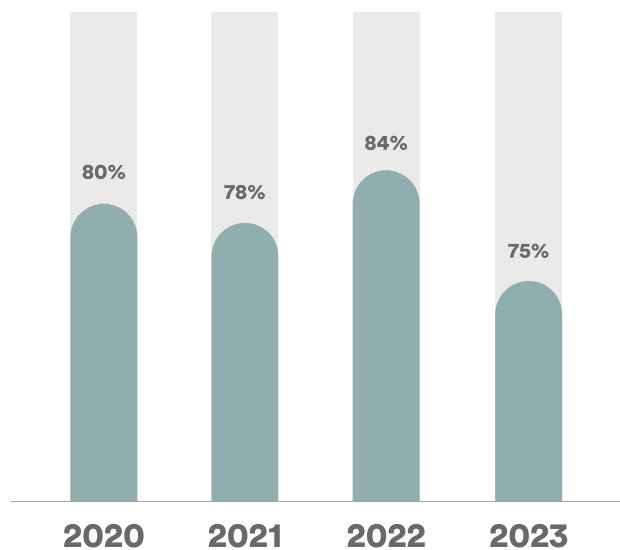
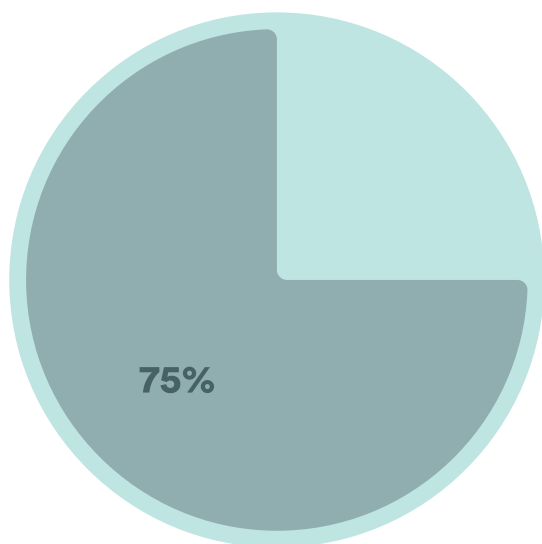
# CARBON DIOXIDE EMISSIONS

Together with an external sustainability consultancy, we have conducted climate analyses with a life cycle perspective on the majority of our products. This is a good tool for us to be able to climate compensate for the products' carbon dioxide emissions and help our customers gain insight into how different purchases affect the climate.

## Climate compensated products

In 2023, we climate compensated for 75 percent of our productions. Climate compensation means that we have carried out climate analyses with a life cycle perspective on products, compiled carbon dioxide emissions and actively invest in projects that preserve forests. We can see a slight decrease in the share of carbon offset products over the past year. This is mainly due to the fact that we launched a new product segment – merch and profile products – that have not yet been analyzed and climate compensated for.

## PROPORTION OF CLIMATE COMPENSATED PRODUCTS



# About climate compensation

We have conducted climate analyses with a life cycle perspective on our products together with an external sustainability consultancy. For bags, printed matter and packaging, we have calculated how much carbon dioxide emissions are created at each stage of production – all the way from raw material to delivered product.

The calculations include production of input materials, materials in transport packaging, transportation, energy use in production, printing and transportation to customers.

We then climate compensate for all emissions through a tree conservation project that is Verra certified according to the VCS standard (Verified Carbon Standard).

The conservation of trees takes place in the Amazon in Brazil. The Amazon is home to 10 percent of the world's species and is a rainforest that needs to be protected from deforestation. With this initiative, we aim to contribute to the UN Sustainable Development Goals, while protecting one of the world's most treasured rainforests.

## The project is of great importance as it:

- Restores damaged soil.
- Promotes and protects animal and plant life.
- Creates training and job opportunities.
- Improves families' livelihoods and production.
- Is Verra certified and working towards the global goals below.



**No poverty**



**Infrastructure**



**Climate action**



**Life on land**

# Carbon dioxide emissions at product level

Today, companies are faced with a variety of sustainability options and choices when it comes to packaging, each product with its own pros and cons. We guide our customers to choose the options that best meet their sustainability goals and needs. Here we take a closer look at some of our products' carbon dioxide emissions.

## The path to sustainable choices

Part of being a production partner is to guide and support our customers in making the right choice when it comes to purchasing packaging. The answer to which is the most sustainable product or material can vary for different companies and is usually the option that best corresponds to the customer's sustainability goals and needs. If the goal is to only use materials from renewable sources, the choice falls on a certain type of material, but if the goal is to reduce the business's carbon dioxide emissions, perhaps a product in a completely different material with lower carbon dioxide emissions is recommended.

## The carbon footprint of different bags

We have made a comparison of the carbon dioxide emissions from different bags to illustrate the differences. The calculations are based on medium-sized bags produced both in Europe and Asia and transported by truck and ship (see Figure 1).

Plastic and polyester carrier bags generate the lowest carbon dioxide emissions per bag, while cotton bags have the highest grams of carbon dioxide emissions per bag. However, to determine which bag is most sustainable, various aspects must be considered. Carbon dioxide emissions are only one aspect and one sustainability parameter among many that are considered in the decision.

Our recommendations are always based on the respective customer's objectives. Is it important that the material comes from renewable and fossil-free sources (such as cotton, paper, or jute), that it has lower water consumption during production (jute), or that the bag has low carbon emissions (non-woven, woven, polyester, plastic)?

## This is how much carbon dioxide emissions your e-commerce packaging has

We have also compared the carbon dioxide emissions from different types of e-commerce packaging. The calculations focus on outer packaging and include three different options: a paper e-commerce bag, a plastic e-commerce bag, and a cardboard box. All these packages are of medium size, manufactured in Europe and shipped by truck (see Figure 2).

Plastic packaging generally has lower carbon dioxide emissions than paper packaging, but both materials have their sustainability benefits. The plastic e-commerce bag is energy-efficient to manufacture and has the lowest emissions in the comparison, while the paper alternatives come from renewable sources and thus reduce the risk of plastic pollution in nature. While the cardboard box has the highest emissions, it is effective in protecting fragile or heavy goods.

In summary, the choice of packaging material depends on various factors such as product characteristics, transportation needs, recycling possibilities and the company's overall sustainability goals. There is no one-size-fits-all solution and it is important to make a balanced assessment based on specific circumstances and needs.

Figure 1

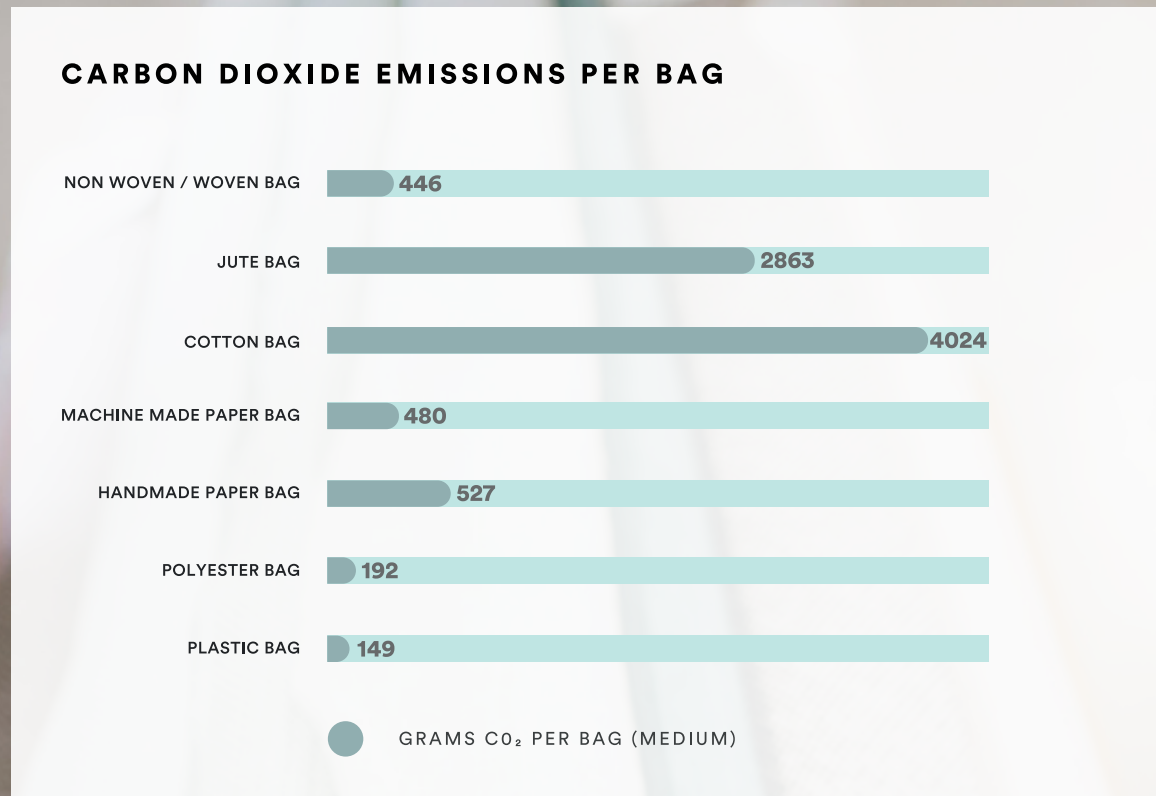
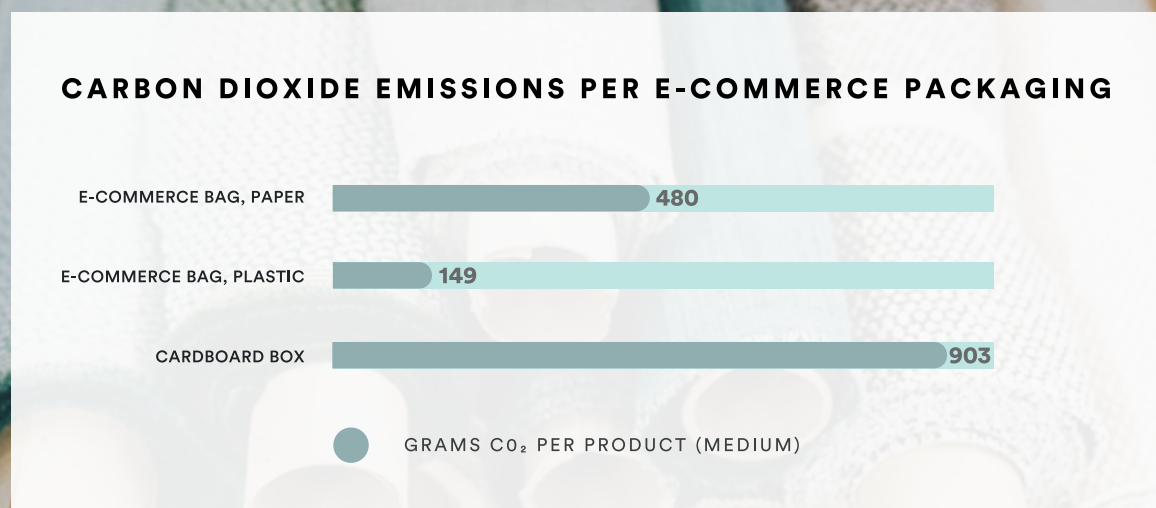
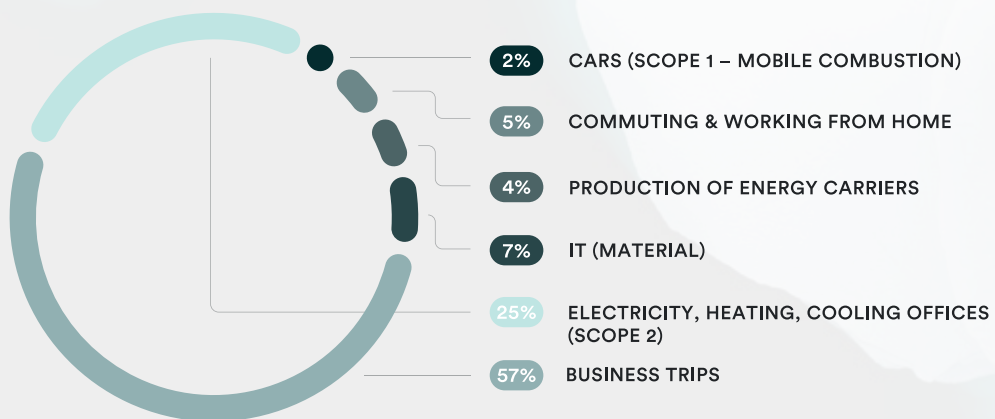


Figure 2



## DISTRIBUTION OF CARBON DIOXIDE EMISSIONS



PERCENTAGE DISTRIBUTED ON 25.33 TON CO<sub>2</sub>

# Avisera's carbon dioxide emissions

We measure, analyze and offset the carbon emissions of our operations annually. This allows us to take responsibility for our emissions and identify our areas of improvement. Our emissions for 2023 are at the same level as the previous year and we continue our efforts to minimize our carbon footprint.

## Our emissions increased in 2023

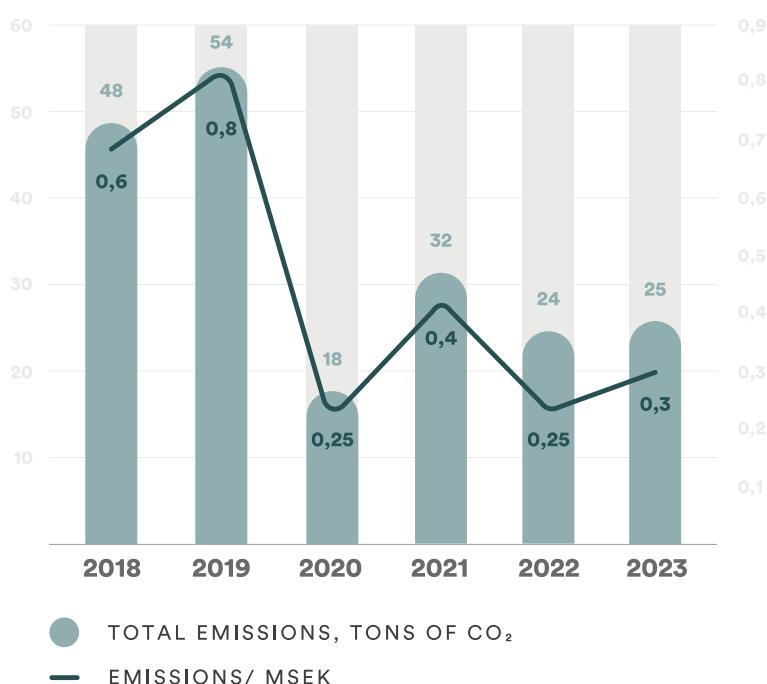
By carefully measuring our carbon emissions, we have been able to identify the areas of our operations that have the greatest environmental impact. In 2023, we noted an increase in emissions from 24 tonnes to 25 tonnes of carbon dioxide.

According to our analyses, this is due to an increase in the number of business trips by air between our offices in Visby and Stockholm.

## Climate compensating companies

Since 2007, we have continuously measured and offset Avisera's emissions. Certified carbon offsets demonstrate our commitment to be transparent and accountable for our greenhouse gas emissions. The carbon compensation is made through one of GOClimate's climate projects, which distributes sustainable and energy-efficient stoves to families in Kenya.

## AVISERA'S CARBON DIOXIDE EMISSIONS



# FSC CERTIFICATION

We want to encourage more people to choose sustainable and traceable paper. Choosing FSC-labeled paper products supports responsible forest management that complies with FSC's strict rules. This helps to preserve biodiversity, protect animal habitats, preserve older trees, prevent deforestation, and ensure the rights of indigenous peoples and safe working conditions with fair wages for workers.

## The importance of choosing FSC

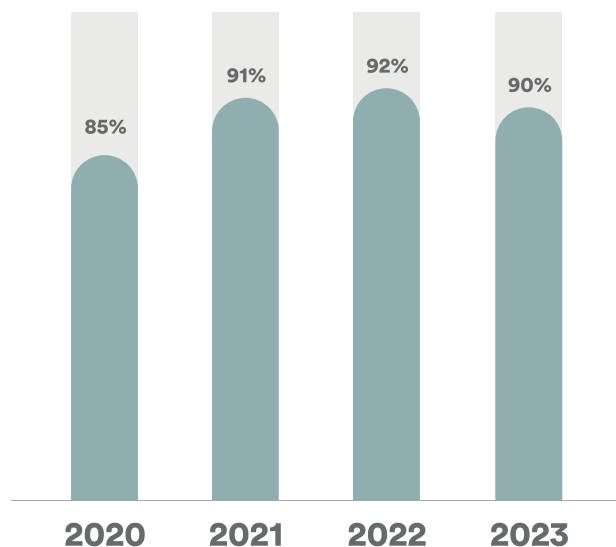
In 2023, we could ensure that 90 percent of all our paper products were made from FSC-certified paper. We are proud that this year we are also maintaining a high proportion of FSC-certified paper production. Choosing paper from sustainable forestry is becoming increasingly important as the consumption of paper raw material increases. By encouraging the use of FSC-certified paper, we can ensure that we are helping to preserve forests for future generations.

## Sustainable and traceable forestry

FSC stands for Forest Stewardship Council, which is an independent, international membership organization and one of the most commonly used eco-labels on all types of paper products. Only certified companies, such as Avisera, which follow FSC's rules for forestry and traceability, may label their products with the FSC trademark.

Avisera was one of the first packaging companies in Sweden to become FSC certified in 2012, and has since been at the forefront of sustainable forestry. Each FSC-labeled product has a license number that helps to verify that the manufacturer has a valid certification and that the wood comes from a traceable chain of responsible forest management.

## PROPORTION OF FSC-CERTIFIED PAPER PRODUCTS





**SAMSØE**

**SAMSØE**



# CERTIFICATE

A summary of Avisera's certifications and their implications. Through these certifications, we demonstrate our commitment to not only meet our customers' expectations, but to exceed them.

## FSC certificate

Since 2012, we have been FSC certified. This certification is awarded to organizations that work to ensure sustainable forestry and improved working conditions for forest workers worldwide. Our license number, FSC®-C110916, is a symbol of our committed efforts and a reminder of our shared responsibility for a healthier future.



## ISO certificate

Our management system for environment, work environment and quality is certified according to ISO 9001, ISO 45001 and ISO 14001 – a dedicated effort that acts as a guarantee of our commitment to develop and improve our environmental, health and safety and quality performance.

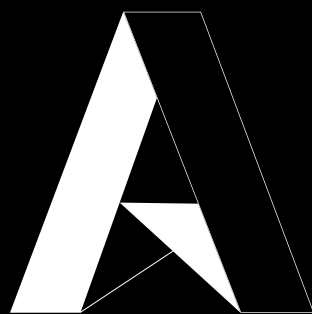


## Climate compensation

We carbon offset both our operations and our products. We constantly strive to reduce our emissions. By compensating, we not only take care of our own emissions, but we also invest in projects that create positive change in places that need it most.



If you want to read more about Avisera's sustainability work, visit [Avisera.se](https://www.avisera.se).



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