

APCO Performance Summary

Company Name: **COMSOL PTY LTD**

Trading As: **COMSOL PTY LTD**

ABN: **48069997422**

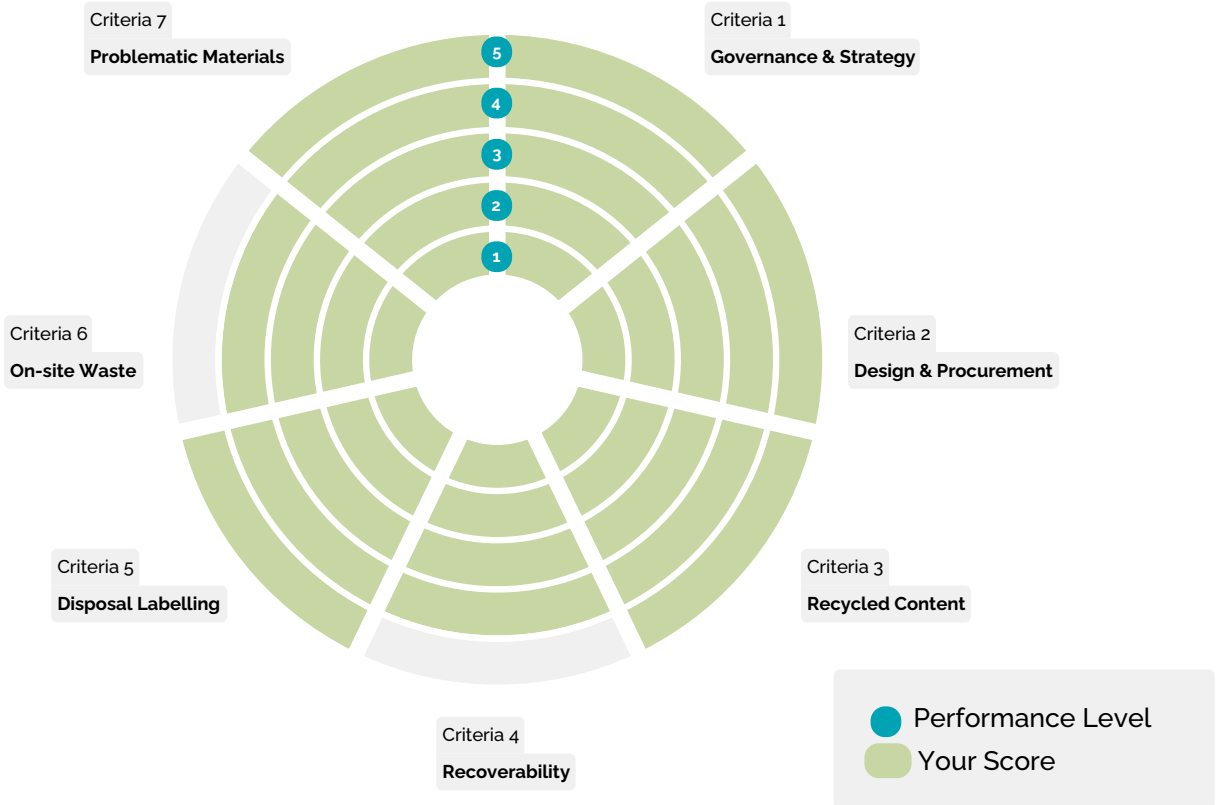
Overall Performance % -

The score above and chart below indicate your organisation's overall performance in the 2025 APCO Annual Report. With your chosen reporting period of **January, 2024 - December, 2024**, you have achieved a overall performance level.

- 1 Getting Started
- 2 Good Progress
- 3 Advanced
- 4 Leading
- 5 Beyond Best Practice

Criteria Performance Levels

The chart below indicates your organisation's performance against each of the Packaging Sustainability Framework criteria in the 2025 APCO Annual Report. Each band represents a performance level with the green indicating your level of performance for each.



Contact

A: Suite 1402, Level 14, 55 Clarence Street, Sydney, NSW, 2000
 E: apco@apco.org.au

About APCO Annual Reporting

Understanding APCO Annual Reporting performance levels:

- 1 Getting Started:** You are at the start of your packaging sustainability journey.
- 2 Good Progress:** You have made some first steps on your packaging sustainability journey.
- 3 Advanced:** You have taken tangible action on your packaging sustainability journey.
- 4 Leading:** You have made significant progress on your packaging sustainability journey.
- 5 Beyond Best Practice:** You have received the highest performance level and have made significant progress on your packaging sustainability journey.

Packaging Sustainability Framework criteria

- | | |
|---|---|
| Criteria 1:
Governance & Strategy | This criteria considers actions to integrate packaging sustainability into business strategies. |
| Criteria 2:
Design & Procurement | This criteria considers actions taken to ensure that sustainability principles are considered in the design or procurement of both new and existing packaging through use of the Sustainable Packaging Guidelines (SPGs). |
| Criteria 3:
Recycled Content | This criteria considers actions taken to increase or optimise the amount of recycled material used by your organisation. |
| Criteria 4:
Recoverability | This criteria considers actions taken to improve the recovery of packaging at end-of-life and increase use of reusable packaging. |
| Criteria 5:
Disposal Labelling | This criteria considers the extent to which packaging has been labelled to help consumers determine what to do with packaging at end-of-life. |
| Criteria 6:
On-site Waste | This criteria considers progress in increasing the amount of on-site solid waste being diverted from landfill. |
| Criteria 7:
Problematic Materials | This criteria considers the extent to which organisations are actively phasing out problematic and unnecessary single-use plastic packaging and preventing/reducing litter. |

APCO Annual Report Criteria Performance & Responses

Provided below are your organisation's responses to the questions within the APCO Annual Report as well as a performance level for each criteria.

Criteria 1:

Governance & Strategy: 5 Beyond Best Practice

- 1 Getting Started
- 2 Good Progress
- 3 Advanced
- 4 Leading
- 5 Beyond Best Practice

Does your organisation have a documented strategy that includes goals (objectives) and targets for packaging sustainability that addresses the Sustainable Packaging Guidelines (SPGs) or equivalent? Yes No

Does your organisation's strategy include a commitment to achieving the 2025 National Packaging Targets? Yes No

Is this strategy integrated within your business processes and has it been approved by an executive or board of directors? Yes No

Do you regularly communicate and promote packaging sustainability objectives and targets within your organisation? Yes No

Do you regularly engage or communicate with external stakeholders (suppliers, final consumers, community groups etc.) about the environmental impacts of your packaging? Yes No

Do you actively participate in any other initiatives to promote packaging sustainability outside of your organisation? Yes No

Supporting Evidence

Comsol has a documented packaging sustainability strategy that is aligned with the Sustainable Packaging Guidelines (SPGs) and includes objectives linked to achieving the 2025 National Packaging Targets. This strategy has been integrated into business operations and approved by senior management.

Supporting evidence includes:

Your full response can be found towards the end of this document.

Criteria 2:

Design & Procurement: 5 Beyond Best Practice

- 1 Getting Started
- 2 Good Progress
- 3 Advanced
- 4 Leading
- 5 Beyond Best Practice

How many of your 225 SKUs have had their packaging reviewed against the Sustainable Packaging Guidelines (or equivalent) in the last 5 years?

225

Please indicate the accuracy of this response.

High

Do you require your suppliers to use the Sustainable Packaging Guidelines (SPGs) or equivalent for your packaging?

Yes No N/A

Please tell us about any positive outcomes from your packaging reviews.

All 225 SKUs in the Comsol retail portfolio have been reviewed against the Sustainable Packaging Guidelines (SPGs) in the past five years, with measurable improvements in both packaging design and material performance. Key outcomes include: > Elimination of plastic packaging from retail products, replacing it with FSC-certified cardboard across all retail lines > Over 99% recyclability achieved in PREP assessments, with ARL applied to 100% of SKUs > Plastic reduction of over 98% per unit sold between 2021

Your full response can be found towards the end of this document.

Do you believe applying the SPGs delivers business value to your organisation?

Yes No

Which of the following Sustainable Packaging Principles have been considered in reviews of your organisation's packaging against the Sustainable Packaging Guidelines (SPGs)?

Design for recovery

Yes No

Optimise material efficiency

Yes No

Design to reduce product waste

Yes No

Eliminate hazardous materials

Yes No

Use of renewable materials

Yes No

Use recycled materials

Yes No

Design to minimise litter

Yes No

Design for transport efficiency

Yes No

Design for accessibility

Yes No

Provide consumer information on environmental sustainability

Yes No

How many of the 225 SKUs have packaging that has been optimised for material efficiency in the last 5 years?

225

Please indicate the accuracy of this response.

High

If yes, please tell us about any material savings you have made.

Comsol has achieved significant packaging material savings since shifting to APCO-compliant packaging in 2022, replacing plastic-heavy formats with fibre-based, FSC-certified cardboard. > Plastic Reduction: In 2021, total plastic used was 20,630.75 kg, or 0.009336 kg per unit sold. By 2024, this figure had dropped to just 20.89 kg total, or 0.000012 kg per unit sold. This represents a 98.0% reduction in plastic weight per sale compared to 2021, and a 99.96% absolute reduction from peak plastic use in 2019 (27,921.97 kg). A

Your full response can be found towards the end of this document.

Supporting Evidence

- > SQL-based packaging material tracking system:
 - >> Provides annual data on total plastic and cardboard usage per SKU and per unit sold
 - >> Enables year-on-year comparison of packaging weight by material type
 - >> Supports validated reductions in plastic per sale (from 0.009336 kg in 2021 to 0.000012 kg in 2024)

- APCO Compliance, Pre-APCO Phase Analysis

Your full response can be found towards the end of this document.

Criteria 3:

Recycled Content: 5 Beyond Best Practice

- 1 Getting Started
- 2 Good Progress
- 3 Advanced
- 4 Leading
- 5 Beyond Best Practice

Do you have a policy or procedure to buy products and/or packaging made from recycled materials?

Yes No

Which of the following products that you either purchase or sell contain recycled materials?

- Primary packaging that you use to sell your products
- Secondary packaging that you use to sell your products
- Tertiary Packaging that you use to sell your packaging
- Your products
- Other items which you purchase (e.g. office stationary & supplies, building materials such a bollards etc.)
- None of the above

How many 225 SKUs has at least some packaging that is made from recycled material?

225

Please indicate the accuracy of this response.

Medium

If you do not currently use recycled materials in any of your packaging, please indicate why:

- Cannot find a supplier who provides recycled materials
- We cannot use recycled materials in contact with our product
- Cost is prohibitive
- Other (please specify)

Please specify

Retail packaging uses FSC Mix, which may contain recycled fibre, but the proportion is not verifiable across all suppliers. Prior to FSC certification, recycled cardboard was used, but not certified. GRS-certified recycled plastic is used in commercial B2B packaging only. Additionally, transportation packaging used across both commercial and retail channels includes a proportion of recycled materials, though this content is also not certified.

- None of the above

Supporting Evidence

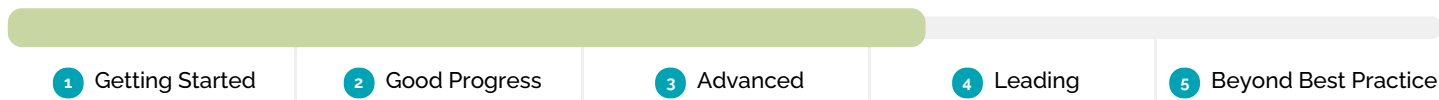
Comsol has progressively increased the use of recycled materials across both its retail, B2B commercial and transportation packaging, optimising recycled content without compromising quality.

As of 2024, Comsol completed the transition of all retail packaging to FSC-certified cardboard, primarily using FSC Mix. While this ensures responsible sourcing, the proportion of recycled fibre in FSC Mix content

Your full response can be found towards the end of this document.

Criteria 4:

Recoverability: 4 Leading



How many of your 225 SKUs have all packaging components that are recoverable (i.e. recyclable or compostable) at end-of-life?

219

Please indicate the accuracy of this response.

High

How many of your 225 SKUs have separable components with mixed recoverability at end-of-life? (e.g. a jar that is recyclable with a lid that is not recyclable)

6

Please indicate the accuracy of this response.

High

How many of your 225 SKUs have been assessed in the Packaging Recyclability Evaluation Portal (PREP)?

225

If you use compostable packaging, please indicate the type(s) of compostable certification (if any):

- Certified home compostable (AS5810)?
- Certified industrial compostable (AS4736)?
- Certified compostable to another certification (i.e. not AS5810 or AS4736)?
- Compostable (not certified)?
- None of the above

How many of your 225 SKUs are not recoverable at end-of-life and must go to landfill? (i.e. not recyclable or compostable)

0

Have you investigated if there are any opportunities to use reusable packaging?

Yes No

If yes, how many of your 225 SKUs have packaging for which all components are reusable?

0

Please give an indication on the accuracy of this response.

High

Which of the following reusable business to business items did your organisation utilise during the previous 12 month period?

- Pallets
- Crates
- Drums
- Intermediate Bulk Containers (IBCs)
- Other (please specify)

Please specify

Additionally, our warehouse team actively reuses transportation boxes within internal operations for stock movement, order consolidation, temporary storage, and outbound shipments to resellers or partners, extending the lifecycle of corrugated cardboard packaging before it is eventually recycled. This practice reduces reliance on new materials and supports waste minimisation within the distribution network.

- None of the above

Tick all that apply - Was this reused:

Internally (between your organisation's sites & facilities)?

Externally (with other organisations such as suppliers or customers)?

- | | | |
|-------------------------------------|---|---|
| Pallets | <input checked="" type="radio"/> Internal | <input checked="" type="radio"/> External |
| Crates | <input type="radio"/> Internal | <input type="radio"/> External |
| Drums | <input type="radio"/> Internal | <input type="radio"/> External |
| Intermediate Bulk Containers (IBCs) | <input type="radio"/> Internal | <input type="radio"/> External |
| Other (specified above) | <input checked="" type="radio"/> Internal | <input type="radio"/> External |

Does your organisation participate in any of the following closed-loop recovery programs/alternative collection systems for your packaging?

- Big Bag Recovery
- Terracycle
- Container Deposit Scheme (CDS)
- DrumMUSTER
- Other (please specify)

Please specify

- N/A (All our packaging is recovered through mainstream recovery systems)
- None of the above

Supporting Evidence

Comsol has conducted recyclability assessments across all 225 SKUs using the Packaging Recyclability Evaluation Portal (PREP), resulting in 219 SKUs confirmed to have fully recoverable packaging at end-of-life. The remaining 6 SKUs have mixed recoverability due to:

- > Two products with mandatory third-party certification labels that are not recyclable
- > One product packaged in a heavy weight retail box that became non-recyclable due to updated MDF

Your full response can be found towards the end of this document.

Criteria 5:

Disposal Labelling: 5 Beyond Best Practice

- 1 Getting Started
- 2 Good Progress
- 3 Advanced
- 4 Leading
- 5 Beyond Best Practice

How many of your 225 SKUs have labelling on-pack to inform the consumer of how to correctly dispose of the packaging?

225

Please indicate the accuracy of this response.

High

Which of the following labels does your company presently use?

- Australasian Recycling Label
- Mobius Loop/Recycling symbol
- Tidy man
- Written instructions
- Other (please specify)

Please specify

- None of the above

Supporting Evidence

Comsol has achieved 100% adoption of the Australasian Recycling Label (ARL) across all 225 SKUs in its retail packaging portfolio for the 2024 reporting year. Every packaging component has been assessed through the PREP Tool, and the ARL is applied on-pack to provide consumers with clear and accurate disposal guidance in line with the Sustainable Packaging Guidelines (SPG 10).

In 2024, Comsol undertook a brand refresh and packaging redesign, allowing the updated look and message. *Your full response can be found towards the end of this document.*

Criteria 6:

On-site Waste: 4 Leading

1 Getting Started

2 Good Progress

3 Advanced

4 Leading

5 Beyond Best Practice

Tick which of the following packaging materials you have on-site recycling programs for:

- Paper/cardboard
- Soft plastics
- Rigid plastics
- Timber
- Textiles
- Glass
- Metals
- Other (please specify)

Please specify

Non-CHEP pallets received on-site are collected and managed by a licensed resource recovery partner to ensure appropriate reuse or recycling. Additionally, coffee pods used in workplace kitchens are collected through a dedicated coffee pod recycling program, diverting this waste from landfill.

- All materials have recycling programs
- None of the above

Over the reporting period, how much of the waste your organisation generated on-site was diverted from landfill (was recycled, composted, reused or sent for energy recovery)?

57%

Please indicate the accuracy of this response.

Medium

Which of the following facilities are included in the above waste data?

- Offices
- Warehouses
- Stores

- Manufacturing Facilities
- Other (please specify)

Please specify

- None of the above

Supporting Evidence

Comsol tracks on-site waste volumes through internal SQL-based reporting, integrating operational data from weigh-based systems (e.g. cardboard crusher, plastic bale), supplier documentation, and e-waste recovery records. Waste is categorised by bin type to determine its end-of-life pathway (landfill vs

Your full response can be found towards the end of this document.

Criteria 7:

Problematic Materials: 5 Beyond Best Practice

1 Getting Started | 2 Good Progress | 3 Advanced | 4 Leading | 5 Beyond Best Practice

Over the reporting period, which of the following activities did you undertake to help reduce the impact of litter?

- Conduct regular clean ups
- Participate in Business Clean Up Day
- Sponsor a clean up day
- Undertook a litter education campaign
- Other (please specify)

Please specify

Comsol delivered an e-waste focused education campaign through its national sustainability initiative, Closing The E-Loop, promoting e-waste prevention, recovery, and responsible disposal.

Your full response can be found towards the end of this document.

- None of the above

Please indicate which of the following problematic, unnecessary and single-use plastic packaging formats or materials your organisation has used over the last five years.

- Lightweight plastic shopping bags
- Fragmentable (e.g. oxo-degradable) plastics
- Expanded polystyrene (EPS) packaging for food and beverage service or retail fresh produce
- EPS loose fill packaging
- Moulded EPS packaging for white/brown goods or electronics
- Rigid polyvinyl chloride (PVC) packaging
- Rigid polystyrene (PS) packaging
- Opaque polyethylene terephthalate (PET) bottles
- Rigid plastic packaging with carbon black
- None of the above

Please indicate which of the following problematic, unnecessary or single-use plastic packaging formats or materials your organisation is actively working to phase out?

- Lightweight plastic shopping bags
- Fragmentable (e.g. oxo-degradable) plastics
- Expanded polystyrene (EPS) packaging for food and beverage service or retail fresh produce
- EPS loose fill packaging
- Moulded EPS packaging for white/brown goods or electronics
- Rigid polyvinyl chloride (PVC) packaging
- Rigid polystyrene (PS) packaging
- Opaque polyethylene terephthalate (PET) bottles
- Rigid plastic packaging with carbon black
- None of the above

Have you successfully phased out any of the above packaging formats or materials in the last 5 years?

- Lightweight plastic shopping bags
- Fragmentable (e.g. oxo-degradable) plastics
- Expanded polystyrene (EPS) packaging for food and beverage service or retail fresh produce
- EPS loose fill packaging
- Moulded EPS packaging for white/brown goods or electronics
- Rigid polyvinyl chloride (PVC) packaging
- Rigid polystyrene (PS) packaging

- Opaque polyethylene terephthalate (PET) bottles
- Rigid plastic packaging with carbon black
- None of the above

Supporting Evidence

Over the last five years, Comsol has taken deliberate and measurable action to eliminate problematic and unnecessary single-use plastics from its packaging portfolio.

As of this reporting period, Comsol has fully phased out the following materials:

> Lightweight plastic shopping bags: Previously used inside product boxes for internal protection; removed

Your full response can be found towards the end of this document.

Additional Information

- No additional information

Please use the space below to provide your feedback on your experience with this Annual Report

Completing the full-length report provides clarity and added transparency to the packaging process, enabling Comsol to fully report and document packaging quantities sold in the retail sector, as part of its APCO membership obligations. The structured format supports internal alignment across packaging, procurement, and sustainability functions, while reinforcing traceability and consistency year-on-year.

Describe initiatives, processes or practices that you have implemented during your chosen reporting period that have improved packaging sustainability

Comsol implemented a wide range of sustainability actions throughout the 2024 reporting period, including:

> Finalised the transition to FSC-certified fibre-based retail packaging across 100% of SKUs, primarily using FSC Mix.

> Maintained 100% ARL labelling compliance, with PREP Tool assessments completed for all 225 SKUs.

> Resolved a temporary packaging deviation involving unplanned BOPP film usage through a full supplier

Your full response can be found towards the end of this document.

Describe any opportunities or constraints that affected performance within your chosen reporting period

A key constraint in 2024 was the limited visibility over the exact proportion of recycled fibre within FSC Mix material due to supplier-level variance and lack of third-party verification prior to FSC implementation. This affected our ability to confidently report recycled content despite the strong sustainability credentials of FSC.

Your full response can be found towards the end of this document.

Please use the space below to provide examples or case studies of exemplary packaging sustainability conducted by your organisation. The information provided in the boxes may be used directly in your public facing Annual Report and Action Plan. Submitted case studies might be used by APCO in the future to support other Members in achieving packaging sustainability.

Rebrand and Packaging Redesign:

> As part of a broader brand refresh, Comsol redesigned all packaging with a focus on visual clarity, consumer education, and sustainability. Aligning with SPGs, the new design maximises mono-material recovery through clear callouts, use of the ARL, and packaging protection with zero-plastic. This design was rolled out nationally and represents a new standard for Comsol's fibre-based retail packaging.

Your full response can be found towards the end of this document.

Full Open Responses

Criteria 1 - Supporting Evidence

Comsol has a documented packaging sustainability strategy that is aligned with the Sustainable Packaging Guidelines (SPGs) and includes objectives linked to achieving the 2025 National Packaging Targets. This strategy has been integrated into business operations and approved by senior management.

Supporting evidence includes:

- > SPG Assessment 2025 – summarising current performance and alignment with all 10 SPG criteria
- > 2025 Reporting Framework & SPG Checklist – used internally to guide packaging assessments and continuous improvement
- > ESG Framework - provides a guiding structure for sustainability across the business, integrating packaging with other areas of ESG impact
- > Materiality Assessment - positions packaging sustainability as both a high-impact area for the business and of high importance to stakeholders
- > Sustainable Packaging Policy - outlines expectations for all suppliers to support the use and supply of sustainable packaging for Comsol products
- >> Packaging Material Certification Document
- >>> Defines material and certification requirements for all suppliers (FSC, GRS, recyclability, SPG alignment, transportation packaging)
- >>> Confirms that SPG principles are extended through the procurement process to all partners
- > Ongoing collaboration and membership with APCO, supporting transparent reporting and best practice adoption
- > Membership with FSC, enabling responsible sourcing and full FSC-certified retail packaging
- > Closing The E-Loop educational initiative, featuring industry interviews and engagement with:
 - >> The Australian Packaging Covenant Organisation
 - >> The National Retail Association
 - >> Grounded Packaging
- > Winner of APCO's SME Award in the Electronics category for reporting years 2021, 2022, and 2023, recognising sustained leadership in packaging sustainability
- > Recipient of the APCO Full Reporting Award (2023), acknowledging Comsol's commitment to transparency and best-practice implementation of sustainable packaging

These efforts reflect Comsol's strong internal governance, stakeholder engagement, and commitment to driving circular economy outcomes beyond compliance.

Criteria 2 - Supporting Evidence

- > SQL-based packaging material tracking system:
 - >> Provides annual data on total plastic and cardboard usage per SKU and per unit sold
 - >> Enables year-on-year comparison of packaging weight by material type
 - >> Supports validated reductions in plastic per sale (from 0.009336 kg in 2021 to 0.000012 kg in 2024)
- > APCO-Compliant vs. Pre-APCO Phase Analysis
 - >> Categorises packaging formats by design era (plastic-heavy vs. fibre-based APCO-compliant)
 - >> Quantifies material changes during the packaging redesign rollout across 2022–2024
- > SPG Assessment 2025: Documents alignment of all 225 SKUs sold in 2024 with the Sustainable Packaging Guidelines
 - >> Demonstrates that packaging redesigns followed SPG principles, including material efficiency, recyclability, and elimination of unnecessary components
- > Packaging Material Certification Document
 - >> Defines material and certification requirements for all suppliers (FSC, GRS, recyclability, SPG alignment, transportation packaging)
 - >> Confirms that SPG principles are extended through the procurement process to all partners
- > Sustainable Packaging Policy
 - >> Outlines internal and external expectations for sustainable packaging design, labelling, and supplier practices
 - >> Integrates SPG compliance and national target alignment into procurement decision-making
- > PREP Tool Assessment Results
 - >> Confirms 225 SKUs were tested for recyclability sold in 2024, achieving 99.1% recyclable outcomes
 - >> ARL applied to 100% of retail packaging with design modifications made where necessary to improve recyclability
- > Award Recognition
 - >> APCO SME Award (2021–2023): Demonstrates leadership in packaging design within the electronics sector
 - >> APCO Full Reporting Award (2023): Acknowledges the quality, transparency, and depth of reporting and strategic implementation
- > FSC & GRS Certification Evidence
 - >> Retail packaging: Full transition to FSC-certified cardboard in 2024, including the implementation of new designs in line with a brand refresh across the organisation
 - >> Commercial packaging: Use of GRS-certified recycled polymers, with supporting certification documentation
- > Internal governance documentation
 - >> ESG Framework and Materiality Assessment showing packaging as a high-impact ESG priority
- > Strategy approval by senior leadership and integration into business processes

Criteria 2 - Please tell us about any positive outcomes from your packaging reviews.

All 225 SKUs in the Comsol retail portfolio have been reviewed against the Sustainable Packaging Guidelines (SPGs) in the past five years, with measurable improvements in both packaging design and

material performance. Key outcomes include: > Elimination of plastic packaging from retail products, replacing it with FSC-certified cardboard across all retail lines > Over 99% recyclability achieved in PREP assessments, with ARL applied to 100% of SKUs > Plastic reduction of over 98% per unit sold between 2021 and 2024, as tracked through internal SQL-based packaging analysis > Introduction of a Sustainable Packaging Policy that sets SPG-based expectations for suppliers > Weight optimisation and right-sizing of packaging formats to reduce emissions and material use > Improved consumer understanding through clear labelling and simplified, mono-material packaging > Third-party certification of materials (FSC for retail and GRS for commercial portfolios) adopted across both retail and B2B commercial packaging packaging

Criteria 2 - If yes, please tell us about any material savings you have made.

Cansol has achieved significant packaging material savings since shifting to APCO-compliant packaging in 2022, replacing plastic-heavy formats with fibre-based, FSC-certified cardboard. > Plastic Reduction: In 2021, total plastic used was 20,630.75 kg, or 0.009336 kg per unit sold. By 2024, this figure had dropped to just 20.89 kg total, or 0.000012 kg per unit sold. This represents a 98.0% reduction in plastic weight per sale compared to 2021, and a 99.96% absolute reduction from peak plastic use in 2019 (27,921.97 kg). A temporary increase in 2023 (recording 1,104 kg of plastic) was due to the unintentional use of a thin BOPP plastic film added by some printers to reinforce packaging. This deviation was publicly reported and resolved by early January 2024. A high-value assumption of 1 tonne was applied in 2023 reporting to account for all potential impacts. > Cardboard Use: While cardboard weight per unit has increased (from 0.0156 kg in 2020 to 0.0272 kg in 2024), this reflects: The full substitution of plastic packaging components with recyclable cardboard Strengthened structural designs to maintain product protection without plastic inserts or ties Total cardboard use in 2024 (44,515.82 kg) is lower than in 2022 and 2023 at a per unit level (a result of new design and rebranding in 2024), highlighting ongoing packaging optimisation despite the shift to fibre-based formats.

Criteria 3 - Supporting Evidence

Cansol has progressively increased the use of recycled materials across both its retail, B2B commercial and transportation packaging, optimising recycled content without compromising quality. As of 2024, Cansol completed the transition of all retail packaging to FSC-certified cardboard, primarily using FSC Mix. While this ensures responsible sourcing, the proportion of recycled fibre in FSC Mix cannot be consistently quantified across all suppliers. Prior to FSC certification, retail packaging lines used non-certified recycled cardboard, particularly across the first half of 2024 prior to the arrival of the FSC material, contributing to recycled content use during the reporting year. In the B2B commercial portfolio, Cansol supplies accessories and electronic components to reseller partners using GRS-certified polybags. These bags contain a 100% post-consumer recycled plastic, with claims verified through third-party certification under the Global Recycled Standard (GRS). In addition, corrugated cardboard is used as transportation packaging across both the retail and commercial channels. While some of this cardboard includes recycled content, it is not formally certified. Recycled content use is tracked through supplier declarations, purchase order documentation, and internal reporting systems, and is governed by Cansol's Sustainable Packaging Policy and Packaging Material Certification Document, which require all suppliers to declare material types, certifications, and alignment with the Sustainable Packaging Guidelines (SPGs).

Criteria 4 - Supporting Evidence

Comsol has conducted recyclability assessments across all 225 SKUs using the Packaging Recyclability Evaluation Portal (PREP), resulting in 219 SKUs confirmed to have fully recoverable packaging at end-of-life. The remaining 6 SKUs have mixed recoverability due to:

- > Two products with mandatory third-party certification labels that are not recyclable
 - > One product packaged in a heavy-weight retail box that became non-recyclable due to updated MRF sorting criteria after production; this SKU is now classified as end-of-life
 - > Three items featuring metal hanger hooks that are recyclable with lost value, per PREP evaluation
- No SKUs are sent to market with packaging that is entirely unrecoverable or landfill-only.

All packaging is assessed at the component level, and all design decisions follow the Sustainable Packaging Guidelines to prioritise mono-material, kerbside-recyclable formats that consumers can recover through Australia's mainstream recycling systems (yellow bin).

While reusable packaging is not appropriate for Comsol's retail portfolio (which includes small electronic products such as cables, chargers, adapters, and docks), reusability is embedded into operational practices, including:

- > CHEP pallet reuse is utilised across logistics operations
- > Warehouse reuse of corrugated cardboard shipping boxes for internal storage, outbound packaging, and supply management tasks

Fully recyclable packaging remains the most viable and sustainable solution for the product range rather than reuse across the retail portfolio.

Comsol does not currently participate in a formal closed-loop recovery scheme such as Terracycle or Big Bag Recovery due to retail packaging materials available for recovery through mainstream recovery systems i.e., yellow bin. However, in operational areas, packaging materials such as soft plastic pallet wrap and corrugated boxes are collected and segregated for recovery by a licensed resource recovery partner, ensuring diversion from landfill wherever possible.

Recyclability, reuse, and recovery tracking are managed through:

- > PREP Tool assessments
- > Internal SKU tracking systems
- > SPG Assessment 2025
- > Supplier compliance processes via the Packaging Material Certification Document
- > SQL-based packaging material database tracks total material use, enabling accurate analysis and reporting

Criteria 5 - Supporting Evidence

Comsol has achieved 100% adoption of the Australasian Recycling Label (ARL) across all 225 SKUs in its retail packaging portfolio for the 2024 reporting year. Every packaging component has been assessed through the PREP Tool, and the ARL is applied on-pack to provide consumers with clear and accurate disposal guidance in line with the Sustainable Packaging Guidelines (SPG 10).

In 2024, Comsol undertook a brand refresh and packaging redesign, aligning the updated sleek and modern packaging look with ARL labelling and SPG principles. This refresh aimed to improve consumer experience, ensuring that packaging is not only visually consistent but also clear and easy to dispose of correctly.

Comsol only uses the ARL — generic recycling symbols such as the Mobius loop or "tidy man" are deliberately excluded to avoid confusion. Where required, additional written instructions (e.g. "flatten before recycling") are included to improve recovery outcomes for specific packaging types.

To maintain consistency and compliance:

- Packaging artwork is reviewed against ARL guidelines before final sign-off
 - Label placement and formatting follow APCO guidance to ensure accessibility and clarity
 - Any new packaging components or updates trigger a reassessment through PREP
 - All ARL implementation is documented within Comsol's packaging sustainability framework and procedures, which form part of the broader strategy aligned to SPGs and APCO requirements.
- Label performance and design are periodically reviewed as part of ongoing packaging updates, supported by PREP data and evolving APCO guidance.

Criteria 6 - Supporting Evidence

Comsol tracks on-site waste volumes through internal SQL-based reporting, integrating operational data from weigh-based systems (e.g. cardboard crusher, plastic bale), supplier documentation, and e-waste recovery records. Waste is categorised by bin type to determine its end-of-life pathway (landfill vs recycled), allowing for year-on-year comparison and accurate diversion reporting.

For the 2024 calendar year:

- > Total on-site waste generated: 70,129 kg
- > Recycled waste: 40,316 kg (comprising cardboard, soft plastics, mixed recycling, e-waste, and coffee pod recovery)
- > Landfill waste: 29,812 kg (via Size 4 Bin only)
- > > Diversion rate: 57.5%

Key accuracy notes:

- > Cardboard Crusher and e-waste recovery represent the largest volume streams, and are measured with high accuracy, based on collection weights and detailed product-level data.
- > The plastic bale also provides reliable tracking, while coffee pod recycling is consistently captured, albeit at lower volumes.
- > The mixed recycling stream (formerly via a large Size 6 Bin, replaced since 2022 by 240L mix recycling bins) carries moderate uncertainty due to the variable content of materials and its transitional nature following the installation of the cardboard crusher and plastic segregation improvements.
- > The Size 4 Bin (landfill) presents the largest area of ambiguity. It is collected weekly, regardless of how full it is. This results in overestimation of actual landfill weight, as the recorded values reflect the full skip capacity, not actual waste volumes. Unlike the cardboard crusher and plastic bale — which are collected only when full — the Size 4 Bin is a contractual collection and cannot currently be adjusted for load variability.

Comsol continues to refine its on-site waste strategy, with significant improvements made since 2022, including:

- > Decommissioning of the large Size 6 Bin
- > Installation of segregated waste systems to improve source separation
- > Improved monitoring and reporting accuracy across key high-volume waste streams

Criteria 7 - Please specify

Comsol delivered an e-waste focused education campaign through its national sustainability initiative, Closing The E-Loop, promoting e-waste prevention, recovery, and responsible disposal.

As part of this, Comsol collaborated with Clean Up Australia to support the "E-Waste Hunt" campaign, encouraging Australians to locate and properly dispose of forgotten electronics in their homes, helping

prevent litter and landfill leakage.

The campaign was further supported by participation in International E-Waste Day

Additional community involvement included Planet Ark's National Recycling Week, where Comsol promoted sustainable electronics solutions including responsible packaging and product design via Closing The E-Loop

As an overarching initiative, Closing The E-Loop is delivered in partnership with Cool.org and multiple industry experts to provide circular economy solutions and address litter through education and design thinking.

Key outcomes include:

- > Over 21,000 students educated in Australia, with international reach across APAC, Europe, and the Americas
- > School-based action programs, teacher resources, and curriculum-linked workshops in geography, design, and sustainability
- > The Sustainable Electronics Solutions video showcase — a first-of-its-kind, expert-led series exploring the social, environmental, and economic issues linked to e-waste and litter
- > Use of the program in international webinars, conferences, and industry panels

Recognition of the program includes:

- > Winner – World Business Forum's Green Impact Initiative
- > Judges' Commendation – Sustainable Industrial Manufacturing Asia Pacific Awards
- > Finalist – World Sustainability Awards 2024

Criteria 7 - Supporting Evidence

Over the last five years, Comsol has taken deliberate and measurable action to eliminate problematic and unnecessary single-use plastics from its packaging portfolio.

As of this reporting period, Comsol has fully phased out the following materials:

- > Lightweight plastic shopping bags: Previously used inside product boxes for internal protection; removed from all packaging formats.
- > Moulded expanded polystyrene (EPS): Used in legacy electronic and accessories packaging; replaced with recyclable fibre-based cardboard formats.
- > Rigid polyvinyl chloride (PVC) packaging: Formerly used in tray-style inserts and blister components; eliminated during packaging redesign.

These phase-outs are part of a company-wide packaging transition aligned with the Sustainable Packaging Guidelines (SPGs) and APCO targets. Packaging redesigns were completed between 2022 and 2024, with certified fibre-based formats replacing multi-material and plastic-heavy designs.

In 2023, Comsol identified a temporary issue where a thin layer of BOPP plastic film had been added to some cardboard packaging by select printers. This occurred without approval and was intended to enhance packaging rigidity. Upon discovery in December 2023, the issue was publicly reported, all packaging was corrected by January 2024, and a supplier audit and verification process was introduced to prevent recurrence. A high value 1-tonne assumption was included in 2023 plastic reporting to ensure transparent accounting.

On the commercial (B2B) side, Comsol has also phased out virgin plastic polybags, replacing them with 100% GRS-certified recycled LDPE — a mono-material, recyclable alternative used for cable and accessory protection.

These actions are tracked and supported by:

- > Comsol's Packaging Material Certification Document, requiring suppliers to disclose materials and certifications

- > Internal SQL-based systems that monitor packaging components and weights
- > Annual packaging reviews and PREP assessments across all SKUs
- > Comsol's Sustainable Packaging Policy, which embeds problematic material elimination as a procurement requirement

Through these measures, Comsol has transitioned its portfolio away from hard-to-recycle, high-impact plastic formats and toward certified, recyclable, and mono-material solutions that support both end-of-life recovery and consumer clarity.

Additional Information - Describe initiatives, processes or practices that you have implemented during your chosen reporting period that have improved packaging sustainability

Comsol implemented a wide range of sustainability actions throughout the 2024 reporting period, including:

- > Finalised the transition to FSC-certified fibre-based retail packaging across 100% of SKUs, primarily using FSC Mix.
- > Maintained 100% ARL labelling compliance, with PREP Tool assessments completed for all 225 SKUs.
- > Resolved a temporary packaging deviation involving unplanned BOPP film usage through a full supplier audit, public transparency announcement, and updated Quality Assurance oversight.
- > Introduced a robust SQL-based packaging material tracking system, allowing real-time analysis of packaging weights by material type, year, and division.
- > Eliminated all legacy PVC, EPS, plastic ties, and plastic inserts, with mono-material recyclable packaging replacing all multi-material formats - across retail, commercial and transport packaging.
- > Expanded our use of GRS-certified recycled LDPE in our B2B commercial packaging for accessories, providing verified post-consumer content to commercial partners.
- > Ongoing benefits from warehouse waste segregation systems, with a cardboard crusher and plastic bale infrastructure installed, improving recovery outcomes for operational packaging waste.
- > Rolled out a complete packaging redesign and rebrand aligned with the SPGs, focused on creating a sleek, modern, and consumer-centric look. The updated designs feature clear callouts, high visibility ARL labelling, and messaging that improves end-of-life clarity for customers.
- > Refreshed our retail channel strategy, allowing our premium retail packaging to be sold nationwide. This strategic change improves access to sustainable packaging and premium product experiences across all Australian retail outlets.

Additional Information - Describe any opportunities or constraints that affected performance within your chosen reporting period

A key constraint in 2024 was the limited visibility over the exact proportion of recycled fibre within FSC Mix material due to supplier-level variance and lack of third-party verification prior to FSC implementation. This affected our ability to confidently report recycled content despite the strong sustainability credentials of FSC.

Additionally, operational landfill volumes appeared disproportionately high due to fixed contractual bin pickups (i.e., size 4 general waste bins collected weekly regardless of fill level), limiting the diversion rate percentage despite continued waste segregation efforts.

However, the full implementation of SQL tracking systems created new opportunities to improve internal reporting precision and transparency, while our award-winning educational initiative Closing The E-Loop strengthened external partnerships and literacy around sustainable packaging and electronic products.

Additional Information - Please use the space below to provide examples or case studies of exemplary packaging sustainability conducted by your organisation. The information provided in the boxes may be used directly in your public facing Annual Report and Action Plan. Submitted case studies might be used by APCO in the future to support other Members in achieving packaging sustainability.

Rebrand and Packaging Redesign:

> As part of a broader brand refresh, Comsol redesigned all packaging with a focus on visual clarity, consumer education, and sustainability. Aligning with SPGs, the new design maximises mono-material recovery through clear callouts, use of the ARL, and packaging protection with zero-plastic. This design was rolled out nationally and represents a new standard for Comsol's fibre-based retail packaging.

Recycled Content in Transport Packaging:

> Comsol tracks recycled content in transport packaging, and in the commercial B2B side of the business including GRS-certified recycled LDPE polybags for B2B channels and recycled corrugated board in shipping cartons. These materials contribute to total emissions reductions and are integrated into Comsol's internal packaging emissions models.

Educational Leadership through 'Closing The E-Loop':

> The award-winning initiative 'Closing The E-Loop' provides schools and businesses with accessible education on e-waste and sustainable design. Through the Sustainable Electronics Solutions video showcase, experts across the electronics supply chain— with a focus on packaging (namely, APCO, National Retail Association and Grounded Packaging)—provide case studies and circular economy insights. This has reached over 21,000 students and supported APCO-aligned education at scale.

Supply Chain Engagement and SQL Tracking:

> Internally, Comsol's SQL-based systems allow detailed analysis of packaging use, emissions, materials, and lifecycle attributes. Our Packaging Material Certification Document ensures suppliers disclose certifications, material types, and recovery pathways. This has supported robust governance, packaging phase-out strategies, and internal reporting against APCO guidelines.