

Dear Sir / Madam,

Thank you for your enquiry regarding our preparedness for the upcoming EU Packaging and Packaging Waste Regulation (PPWR). We appreciate the opportunity to support your review and have outlined our current position and actions below.

1 Our Understanding of PPWR Requirements

We maintain an active and informed understanding of PPWR and its ongoing development. Our Director of Corporate Affairs participates in multiple industry organisations and leads a committee focused on PPWR implementation in a major EU-focused packaging trade association. This ensures we remain up to date with both current requirements and forthcoming delegated and implementing acts.

We recognise that PPWR is a phased regulation. From 12 August 2026, the key applicable requirements for our packaging include:

- Compliance with substance restrictions (e.g. PFAS, heavy metals)
- A general requirement for packaging to be designed for recycling
- Provision of a Declaration of Conformity (D of C) supported by technical documentation

Further requirements (e.g. harmonised recyclability methodologies, labelling, and performance criteria) are expected to be defined and implemented between 2026 and 2030.

2 Substances of Concern (PFAS, BPA, Heavy Metals)

We carry out regular food safety and material compliance testing across our packaging portfolio.

- **PFAS:** We have implemented a general absence statement supported by multiple test results across applicable products, including screening aligned with current regulatory requirements for PFAS.
- **Heavy metals:** Tested and compliant with applicable limits.
- **BPA:** Not intentionally added to our fibre-based packaging and assessed through material composition review.

Our general absence statement (covering PFAS, BPA, etc.) is attached. We can provide additional product-specific test reports upon request.

3 Actions Taken / Planned to Ensure Compliance

We have initiated a structured PPWR compliance programme covering current and future requirements:

- **Design for Recycling (DfR):**
We provide guidance through our document *RE03 v1 – Artwork and Print Specification Guide* that is prepared by our Repro team that provides guidance for the artwork and is provided to our customers artwork provider. We believe this will be the appropriate place to raise DfR considerations resulting from design choices. Once formal EU recyclability criteria and labelling requirements are published (expected 2028), we will update this document with PPWR specific guidance and recommendations.
- **Labelling:**
We are monitoring the development of harmonised EU labelling requirements and will update artwork guidance accordingly once finalised. Implementing legislation is expected in August 2026 for a 2028 start.
- **Documentation:**
We maintain supporting documentation, including substance data and product specifications, and are preparing for future data reporting requirements originating from PPWR.
- We will continue to share updates and recommendations with our customers as regulatory clarity develops.

4 Expected Timelines, Challenges, and Dependencies

We will meet the 12 August 2026 requirements, including substance compliance, general recyclability (design intent), and documentation readiness.

Future milestones include:

- 2026–2028: Publication of recyclability methodologies and labelling requirements
- 2030: Full implementation of performance-based requirements

Key dependencies include the finalisation of EU delegated and implementing acts, particularly for recyclability criteria and labelling.

5 Expected Changes to Packaging, Materials, Costs, and Lead Times

- **Packaging specifications:**
Changes are possible over time, particularly relating to labelling and recyclability criteria. We will review and implement updates once requirements are finalised.
- **Materials:**
We do not currently anticipate major material changes. Any optimisation (e.g. weight reduction/minimisation) will be discussed and aligned with our customers.
- **Costs:**
Some minor cost impacts are possible due to testing, compliance activities, and potential future design adjustments.
- **Lead times:**
No immediate impact is expected; however, there may be longer-term impacts depending on future regulatory requirements.

6 Documentation Available

We can provide the following documentation:

- General Absence Statement (PFAS, BPA, etc.)
- Product-specific test reports (on request)
- RE03 v1 – Artwork and Print Specification Guide

These documents will be updated and reissued ahead of key regulatory milestones.

We believe we are well positioned to meet the initial PPWR requirements from August 2026 and will continue to work closely with you to ensure alignment as further requirements are defined.

Please let us know if you would like to arrange a follow-up discussion or require any additional information.

Best regards,

Channing Nuss	Mark Rees CQP MCQI MSc
Director Corporate affairs - Footprint	Director QA E H&S – Transcend Packaging