

THE GLOBAL COMMITMENT 20,000 (Commitment)

DEFINITIONS & REPORTING GUIDANCE

NOVEMBER 2025





THE GLOBAL COMMITMENT 2030

Definitions & reporting guidance

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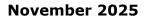
REQUIREMENTS TO BECOME PART OF THE GLOBAL COMMITMENT 2030

November 2025

The general information and current minimum reporting requirements for all signatories are set out below. In order to help facilitate transparency in the data reported and best demonstrate progress towards the targets, the reporting requirements may be changed by the Foundation from time to time. Each year, the Foundation will provide detailed guidance outlining the mandatory and voluntary requirements for reporting on progress for that year.

Requirements for all business signatories

- 1. **Vision:** (Continue to) endorse the <u>common vision</u> for a circular economy, already endorsed by 1000+ organisations
- 2. **Targets:** Set targets as per the requirements (depending on your role in the value chain see below)
- 3. Action: Take action to progress against your targets and collaborate through cross-industry initiatives
- 4. **Transparency:** Annually report on progress towards the targets and other key metrics (depending on your role in the value chain see below)







Requirements for packaged goods companies, retailers, food service companies¹

1. Targets

Mandatory

Set a 2030 target to reduce the amount of virgin plastic used in packaging as a total % reduction from a baseline year (in absolute terms, *not relative to sales*); recommended $>3\%^2$ reduction p.a. on average³ and no baseline change⁴

Recommended

- Set a 2030 target to increase the share of products delivered through packaging reuse systems (this target can be for a part of your business only)
- Set a 2030 target to increase the share of post-consumer recycled content in plastic packaging
- Set a 2030 target to increase the share of plastic packaging designed for recycling and/or composting (recommended >90%)

2. Reporting requirements

All definitions underpinning the targets and reporting can be found in the appendix.

Reporting requirement	Already requested in the Global Commitment Phase 1?
Publicly disclose total plastic packaging tonnage	~
Publicly disclose the share of virgin fossil, virgin renewable, post-consumer recycled content and pre-consumer recycled content ⁵	
Publicly disclose the share of plastic packaging designed for recycling or composting	✓
Publicly disclose the share of products delivered through packaging reuse systems (as a % of total volume of product delivered across reuse and non-reuse systems) ⁶	Updated (replaces current metric)
Report to the Ellen MacArthur Foundation (with optional public disclosure) portfolio breakdown by packaging types ⁷	

 $^{^{\}mathrm{1}}$ For retailers and food service companies, the commitments cover own-branded products only

² Reduction recommendations based on EUNOMIA's 2022 report, *Is Net Zero Enough for the Materials Production Sector?*

³ Compounded reduction, averaged over the period

⁴ A baseline change is only possible with significant methodology change, in line with climate standards

⁵ ISO 14021 defines pre-consumer recycled content as "material diverted from the waste stream during a manufacturing process. Excluded is reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it"

⁶ Signatories with a business unit specific target will be requested to report reuse across the company's full scope of products as well as for the scope covered by their target

7 100% of signatories report portfolio breakdown to the contract of the c

⁷ 100% of signatories report portfolio breakdown to the Ellen MacArthur Foundation today, with 82% of them publicly disclosing it

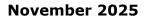




Publicly disclose reporting scope ⁸	~
Publicly disclose participation in key initiatives contributing to market transformation and advancing a shared circular economy vision (e.g. Plastics Pacts) ⁹	
Publicly disclose general company information such as company description, website, regions of operation, product sectors, revenue band, third-party assurance	

Recommended reporting practices	Already requested in the Global Commitment Phase 1?
Publicly disclose the share of plastic packaging that is recyclable in practice and at scale (country-level assessment)	
Indicate (with optional public disclosure) whether you have made/committed any investment(s) towards achieving your commitments over the reporting period, and provide the total sum (USD million)	✓
Several open text fields to provide some more colour and context on your progress, activities and future plans	✓

 $^{^{\}rm 8}$ For more information on reporting scope, please refer to the appendix $^{\rm 9}$ Signatories will be required to tick boxes to report which key initiatives they are a part of







Requirements for packaging producers

1. Targets

Mandatory

Set a 2030 target to increase the share of post-consumer recycled content in plastic packaging

Recommended

Set a 2030 target to increase the share of plastic packaging designed for recycling and/or composting (recommended > 90%)

2. Reporting requirements

All definitions underpinning the targets and reporting can be found in the appendix.

Reporting requirement	Already requested in the Global Commitment Phase 1?
Report to the Ellen MacArthur Foundation (with optional, recommended public disclosure) total plastic packaging tonnage	✓
Publicly disclose the share of virgin fossil, virgin renewable, post-consumer recycled and pre-consumer recycled content ¹⁰	✓
Publicly disclose the share of plastic packaging designed for recycling or composting	V
Report to the Ellen MacArthur Foundation (with optional public disclosure) portfolio breakdown by packaging types	✓
Publicly disclose reporting scope ¹¹	V
Publicly disclose participation in key initiatives contributing to market transformation and advancing a shared circular economy vision (e.g. Plastics Pacts) ¹²	
Publicly disclose general company information such as company description, website, regions of operation, product sectors, revenue band, third-party assurance	

¹⁰ ISO 14021 defines pre-consumer recycled content as "material diverted from the waste stream during a manufacturing process. Excluded is reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it"

¹¹ For more information on reporting scope, please refer to the appendix

¹² Signatories will be required to tick boxes to report which key initiatives they are a part of





Recommended reporting practices	Already requested in the Global Commitment Phase 1?
Publicly disclose the share of plastic packaging that is recyclable in practice and at scale (country-level assessment)	V
Indicate (with optional public disclosure) whether you have made/committed any investment(s) towards achieving your commitments over the reporting period, and provide the total sum (USD million)	
Several open text fields to provide some more colour and context to your progress, activities and future plans on key metrics	







Requirements for collecting, sorting and recycling companies

1. Targets

Mandatory

Set a 2030 target to increase the amount of plastic waste collected, sorted or recycled

2. Reporting requirements

All definitions underpinning the targets and reporting can be found in the appendix.

Reporting requirement	Already requested in the Global Commitment Phase 1?
Report to The Ellen MacArthur Foundation (with optional, recommended public disclosure) the volume of plastic collected, sorted and/or recycled (output from facility)	
Report to the Ellen MacArthur Foundation (with optional, recommended public disclosure) the breakdown of shares of different types of polymers recycled	
Publicly disclose the share of post-consumer recycled and pre-consumer recycled plastics, as well as chemical vs mechanical recycling	✓
Publicly disclose reporting scope ¹³	✓
Publicly disclose participation in key initiatives contributing to market transformation and advancing a shared circular economy vision (e.g. Plastics Pacts) ¹⁴	
Publicly disclose general company information such as company description, website, regions of operation, product sectors, revenue band, third-party assurance	✓

Recommended reporting practices	Already requested in the Global Commitment Phase 1?
Indicate (with optional public disclosure) whether you have made/committed any investment(s) towards achieving your commitments over the reporting period, and provide the total sum (USD million)	✓

 $^{^{13}}$ For more information on reporting scope, please refer to the appendix 14 Signatories will be required to tick boxes to report which key initiatives they are a part of





Open text fields to provide some more colour and context to your progress, activities and future plans on key metrics









Requirements for raw material producers - compostable plastics

1. Targets

Mandatory

Set a 2030 target to increase the share of renewable content in compostable plastics from responsibly managed sources (suggested higher than 75%)

2. Reporting requirements

All definitions underpinning the targets and reporting can be found in the appendix.

Reporting requirement	Already requested in the Global Commitment Phase 1?
Report to The Ellen MacArthur Foundation (with optional, recommended public disclosure) the total volume of compostable plastics sold	
Report to The Ellen MacArthur Foundation (with optional, recommended public disclosure) the breakdown of compostable plastics sold by polymer types	
Publicly disclose the share of renewable content in compostable plastic and the share of this renewable content that is from responsibly managed sources	
Publicly disclose reporting scope ¹⁵	V
Publicly disclose participation in key initiatives contributing to market transformation and advancing a shared circular economy vision (e.g. Plastics Pacts) ¹⁶	
Publicly disclose general company information such as company description, website, regions of operation, product sectors, revenue band, third-party assurance	V

Recommended reporting practices	Already requested in the Global Commitment Phase 1?
Indicate (with optional public disclosure) whether you have made/committed any investment(s) towards achieving your commitments over the reporting period, and provide the	✓

 $^{^{\}rm 15}$ For more information on reporting scope, please refer to the appendix

9

¹⁶ Signatories will be required to tick boxes to report which key initiatives they are a part of





total sum (USD million)	
Several open text fields to provide some more colour and context to your progress, activities and future plans on key metrics	





Requirements for raw material producers - Non-compostable plastics

1. Targets

Mandatory

Set a 2030 target to increase the production of post-consumer recycled content¹⁷

2. Reporting requirements

All definitions underpinning the targets and reporting can be found in the appendix.

Reporting requirement	Already requested in the Global Commitment Phase 1?
Report to The Ellen MacArthur Foundation (with optional, recommended public disclosure) the total volume of plastic sold	
Report to The Ellen MacArthur Foundation (with optional, recommended public disclosure) the breakdown of plastics sold by polymer types	
Publicly disclose the share of post-consumer recycled content, pre-consumer recycled content (and chemical vs mechanical recycling split)	
Publicly disclose reporting scope ¹⁸	✓
Publicly disclose participation in key initiatives contributing to market transformation and advancing a shared circular economy vision (e.g. Plastics Pacts) ¹⁹	
Publicly disclose general company information such as company description, website, regions of operation, product sectors, revenue band, third-party assurance	✓

Recommended reporting practices	Already requested in the Global Commitment Phase 1?
Indicate (with optional public disclosure) whether you have made/committed any investment(s) towards achieving your	✓

 $^{^{17}}$ Pre-consumer recycled content does not count toward this target. This type of waste should be minimized through improved efficiency, and its use is expected to decline over time. All reported recycled content that contributes to the target must be post-consumer recycled per the definition in Appendix II

 ¹⁸ For more information on reporting scope, please refer to the appendix
 19 Signatories will be required to tick boxes to report which key initiatives they are a part of





commitments over the reporting period, and provide the total sum (USD million)	
Several open text fields to provide some more colour and context to your progress, activities and future plans on key metrics	





APPENDIX - DEFINITIONS AND ADDITIONAL CONTEXT

This appendix provides common definitions to underpin the Global Commitment, aiming to provide transparency and comparability, along with additional context to better understand the requirements. Signatories of the Global Commitment agree to use and refer to this appendix as a basis for your commitments and related reporting on progress.

This appendix is built on an extensive review of existing definitions, discussions with dozens of experts, and a broad stakeholder review process involving over 100 organisations and experts across businesses, governments, NGOs, academics and standard-setting organisations. This appendix builds on ISO definitions where possible and relevant.²⁰

Many of the definitions here may also be applicable outside the context of the Global Commitment. The Ellen MacArthur Foundation does however not guarantee relevance or applicability outside the specific context of the Global Commitment, and cautions that some (e.g. 'recyclable') remain inherently context-dependent. In particular, any claims made on packaging need to comply with applicable regulation and consider the local context.

²⁰ Permission to reproduce extracts from British Standards is granted by BSI Standards Limited (BSI). No other use of this material is permitted. British Standards can be obtained in PDF or hard copy formats from the BSI online shop: www.bsigroup.com/Shop





A. Reporting Scope

On signing the Global Commitment, signatories are required to make commitments for their organisation as one entity, including all of its activities (across all geographies, business units, brands, etc.). This means your commitments and related progress report should cover, for:

- 1. Packaging producers, packaged goods companies:
 - a. All your packaging that is 1) in direct contact with the product 2) holding several units of packaging 3) used for the transport of your units of packaging (i.e. primary, secondary, and tertiary plastic packaging)
- 2. Retailers and food services companies:
 - a. All your own-branded packaging that is 1) in direct contact with the product 2) holding several units of packaging 3) used for the transport of your units of packaging (i.e. primary, secondary, and tertiary plastic packaging)
 - b. Any plastic packaging applied to, or offered to accompany, any products sold to your customers, whether the products are your own branded products or not (for example, plastic bags, crates used to transport non-own-branded products)
 - c. Packaging used by your franchise operations. This is especially relevant for retail and food service companies.
- 3. Raw material producers:
 - a. All plastics sold by your entire organisation
- 4. Collecting, sorting, and recycling companies:
 - a. All plastics processed by your entire organisation

Definition: Packaging

Product to be used for the containment, protection, handling, delivery, storage, transport and presentation of goods, from raw materials to processed goods, from the producer to the user or consumer, including processor, assembler or other intermediary.

Source: ISO 21067-1:2016, Packaging — Vocabulary — Part 1: General terms

Further explanatory note:

As part of the Global Commitment, packaging should be considered as all primary, secondary, and tertiary plastic packaging, (i.e packaging that is 1) in direct contact with the product 2) holds several units of packaging 3) used for the transport of your units of packaging), and that meets any of the following conditions:

a. Packaging whose main structural element of the packaging is plastic (corresponding to at least 50% of packaging weight).²¹ This should include fossil-based, biobased as well as compostable, biodegradable, and oxo-degradable plastic.

²¹ For further transparency, we are exploring an additional metric for companies to disclose their total plastic volume across all packaging formats and composites





- b. Reusable plastic packaging (reusable packaging that is made of metal or glass should be excluded)
- c. All plastic packaging as defined above, irrespective of the fee attached to it (for example, carrier bags to transport purchased goods which have to be purchased by customers for a small fee should be included).
- d. Plastic items (for example, cutlery, straws) that are provided to customers alongside another packaging/product (cups, food packaging)

The below items can be <u>excluded</u> from the definition of plastic packaging:

- a. Packaging whose main structural element is not plastic (for example, cardboard packaging with plastic liners, glass containers)
- b. Durable goods sold by the company that do not serve the function as stipulated in the definition (for example, durable cooler bags sold as a separate product by the company, which are not used by the consumers to transport the company's goods directly after purchase)
- c. Plastic packaging that is used by employees for other purposes than those mentioned in the above definition (for example, disposable cutlery provided in the cafeteria to employees)

If the reporting scope differs for a metric (e.g. reuse metric), this will be clarified in the relevant section below. Where there are limitations to the scope of your reported data, signatories must provide full details of what will be excluded, the reason for this and plans to expand your reporting to cover the full scope going forward.







B. Virgin Plastic Reduction

Virgin plastic in signatories' portfolio includes all fossil-based and renewably-sourced/bio-based plastics used that are not recycled materials. This can be calculated by removing the post-consumer recycled content and pre-consumer recycled content from the total plastic tonnage of your complete portfolio (including all primary, secondary, and tertiary packaging used throughout operations).

To reduce their virgin plastic use, signatories should focus on reduction, reuse and PCR. We expect Pre-CR to make up a minor part (if at all) of signatories' progress toward virgin plastic reduction.

All virgin reduction targets will be publicly visible and displayed on the individual signatory reports on the Global Commitment website. Virgin plastic reduction targets must be expressed as a total % reduction (in absolute terms) from the original baseline set in the first phase of the Global Commitment (for signatories to the first phase of the Global Commitment), e.g. a 30% reduction in virgin plastic use in packaging by 2030, relative to a 2018 baseline. A 3% compounded average reduction per annum²² is recommended.

²² Reduction recommendations based on EUNOMIA's 2022 report, *Is Net Zero Enough for the Materials Production Sector?*





Additional guidance on virgin plastic reduction targets:

Accepted in the Global Commitment Not accepted in the Global Commitment What is being X Virgin fossil-based plastic in packaging Virgin plastic in packaging reduced? These types of targets are not accepted as the Signatories should express targets as a key goal of the Global Commitment is to help reduction of total virgin plastic (from both tackle plastic waste and pollution. Simply finite and renewable sources) in packaging. shifting the sourcing of plastics to renewable Given the need for a reduction in the overall feedstocks doesn't help achieve this goal. On the amount of plastic packaging in order to tackle other hand, all pathways to achieve virgin plastic plastic waste and pollution²³, as well a reduction (reduction, reuse, recycling) do progress in recycling, virgin reduction targets contribute to tackling plastic waste and pollution. are expected to be underpinned at least in part by efforts on reuse and elimination, and X Reduction of packaging made from not exclusively based on increasing recycled other materials and other products The content. focus of the Global Commitment is specifically on plastic packaging. X 'Relative' reduction How is the **Absolute reduction** Reduction targets measured relative to sales (e.g. reduction To build an economy that can thrive long-term, 'intensity' per dollar of revenue or units sold), or a calculated? there is a need for absolute - not relative future estimated scenario (e.g. versus a projected decoupling from fossil fuels, and an absolute total for a year under 'BAU') or any other 'relative' reduction in the negative impacts on the world's benchmark are not accepted. Dependent on levels natural systems. As a result, reduction targets of actual or assumed organic growth, these types of in the Global Commitment must be calculated in targets can result in widely varying levels of actual absolute terms against the total amount of reduction and, in some cases, growth in absolute plastic packaging (or virgin plastic in packaging) levels of plastic packaging or virgin plastic use. in the baseline year. X Baselines that aren't published What Published total weight for baseline Transparency on the baseline weight is critical to baseline year (2017 or later) is used? measure progress against the target set, and as Reduction should be calculated against a historical base year for which the total such ensure credibility of the commitment. weight of plastic packaging has been X Baselines for any year before 2017 calculated.²⁴ This baseline weight must be This is aimed at ensuring similar timelines reported publicly to ensure transparent across signatories and focusing measurement measurement of progress and will be used to show how much progress has been made on recent efforts and progress achieved since against targets through annual progress the launch of the Global Commitment, in line reporting as part of the Global with other commitments made. Commitment. X Any timeline beyond 2030 What is the 2030 timeline for While some signatories may have Reduction targets are recommended to be separately set e.g. 2035 targets and achievement? delivered by 31 December 2030.25 This communicated these elsewhere, the reflects the need to start acting now and is Global Commitment requires that at least aligned with all other commitments an intermediary 2030 milestone is set. signatories have made as part of the Global Commitment.

²³ Breaking the Plastic Wave: A Comprehensive Assessment of Pathways Towards Stopping Ocean Plastic Pollution

²⁴ For signatories to the first phase of the Global Commitment, it is strongly recommended to keep baseline years consistent for maximum transparency and consistency

²⁵ Earlier targets may be set, at the discretion of individual organisations







C. Problematic or unnecessary plastic packaging

The elimination of problematic or unnecessary plastic packaging is still a part of the Global Commitment's <u>vision for a circular economy</u>. Although no longer a reporting requirement, signatories are still strongly encouraged to take action to eliminate problematic or unnecessary plastic packaging.

In order to tackle plastic waste and pollution, it is important to carefully consider what is put on the market in the first place. Recognising that principle, the intent of companies to actively identify problematic and unnecessary plastic packaging in your portfolio and to take action to eliminate those through redesign, innovation, and new (reuse) delivery models is strongly encouraged.

The importance of eliminating problematic and unnecessary items is already widely recognised in multiple businesses' packaging strategies, in the European Commission's minimum requirements for packaging and in its 'Strategy for plastics in a circular economy', in the G7 Ocean Plastics Charter, and in the Plastics Pact Network.

The following list of criteria is provided to help identify problematic or unnecessary plastic packaging or plastic packaging components:

- 1. It is not reusable, recyclable or compostable (as per the definitions above).
- 2. It contains, or its manufacturing requires, hazardous chemicals²⁶ that pose a significant risk to human health or the environment (applying the precautionary principle).
- 3. It can be avoided (or replaced by a reuse model) while maintaining utility.
- 4. It hinders or disrupts the recyclability or compostability of other items.
- 5. It has a high likelihood of being littered or ending up in the natural environment.

The elimination and/or replacement by alternatives should happen with a systems perspective, taking into account impacts on the entire (packaging and packaged goods) system and avoiding unintended consequences.

Businesses are encouraged to extend this consideration beyond plastic packaging to all packaging and plastic items they put on the market.

²⁶ Hazardous chemicals are those that show intrinsically hazardous properties: persistent, bio-accumulative and toxic (PBT); very persistent and very bio-accumulative (vPvB); carcinogenic, mutagenic, and toxic for reproduction (CMR); endocrine disruptors (ED); or equivalent concern, not just those that have been regulated or restricted in other regions (Source: Roadmap to Zero, definition based on EU REACH regulation - http://www.roadmaptozero.com/)





D. Reuse

Reuse models are a preferred 'inner loop' wherever relevant and beneficial, since they retain the most value in the system. New (information) technologies, innovative business models, and evolving use patterns are unlocking and facilitating new reuse opportunities. This has the potential to significantly reduce the need for single-use packaging.

The updated Global Commitment <u>reuse metric</u> refers to the <u>share of product</u> delivered through packaging reuse systems. This is defined as product delivered through refill-at-home, refill-on-the-go, and return systems as a % of total volume of product delivered across reuse and non-reuse systems.

The share of product delivered through packaging reuse systems =

Volume or units of product delivered through return systems

Total volume or units of product delivered across all formats (reuse and non-reuse systems)

+

Volume or units of product delivered through refill-on-the-go systems

Total volume or units of product delivered across all formats (reuse and non-reuse systems)

+

Volume or units of product delivered through refill-at-home systems

Total volume or units of product delivered across all formats (reuse and non-reuse systems)

This metric is material agnostic, meaning all product volumes are included regardless of the type of packaging material used. This significantly improves the way reuse is measured in the Global Commitment, as the prior metric (% weight of plastic packaging reusable) did not account for reuse models not using plastic packaging.

Additionally, the new metric provides a clearer view of reuse growth. Under the previous metric, the percentage of reusable plastic packaging could remain unchanged or even decrease as the average number of use cycles increased. By measuring reuse based on volume, the new approach more accurately reflects the scale of products sold through reuse models.

This metric has been developed in collaboration with the World Economic Forum, and is based on extensive consultation with over 20 companies and non-profit organisations.

For further context, details on the definitions of each parameter and criteria for each type of reuse model, refer to the document <u>'Measuring reuse in the Global Commitment'</u>.





E. Material sourcing

Post-consumer recycled content:

In a circular economy, whenever new products and components are needed, they should be made as much as possible from recycled content (where legally and technically possible). This enables a reduced dependence on virgin (fossil) feedstocks and creates a demand-pull for recycled plastics, sending a clear signal stimulating investments in the collection, sorting, and recycling industry, thereby ultimately helping to tackle plastic waste and pollution.

It is important that industries with requirements for high-quality materials, such as the packaging industry, maximise the use of recycled content (keeping in mind regulatory constraints, such as food contact and health and safety regulations). Firstly, because keeping materials at their highest utility and value at all times maximises the number of possible future use-cycles of the material. Secondly, because if all plastics were to be recycled with significant quality or value loss - for example, if all plastic packaging were to be recycled into lower-quality applications - the 'high-quality industries' such as packaging would remain dependent on continuous virgin material input.²⁷

Within the context of the Global Commitment, all recycled content commitments aim to increase the use of post-consumer recycled content (as defined below).

<u>Definition:</u> Post-consumer recycled content

Proportion, by mass, of post-consumer (1) recycled material in a product or packaging.

Note

1. ISO14021's usage of term clarifies post-consumer material as material generated by households or by commercial, industrial and institutional facilities in their role as end users of the product which can no longer be used for its intended purpose. This includes returns of material from the distribution chain.

Source: ISO 14021:2016 modified, *Environmental labels and declarations* — *Self-declared environmental claims (Type II environmental labelling), Usage of terms*, modified (focus on post-consumer recycled material)

Further explanatory notes

- a. Any use of recycled content should be in line with relevant food contact and health and safety regulations where a packaging is put on the market.
- b. To verify or certify the use of recycled content, various verification systems from different assurance bodies exist.
- c. Recycled content commitments as part of the Global Commitment exclude pre-consumer recycled content.

²⁷ Virgin materials are materials that have not been previously used or subjected to processing other than for their original production. In the context of plastic, plastic that is not produced from post-consumer recycled material.

ELLEN MACARTHUR FOUNDATION

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Pre-consumer recycled content:

Definition: Pre-consumer recycled content

1. ISO14021's usage of term clarifies pre-consumer material as material diverted from the waste stream during a manufacturing process. Excluded is reutilization of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it.

Source: ISO 14021:2016 modified, Environmental labels and declarations — Self-declared environmental claims (Type II environmental labelling), Usage of terms

- a. While recognising that the use of pre-consumer recycled content can contribute to keeping materials in the system and reducing virgin plastic use, the priority is to avoid such pre-consumer waste as part of an efficient production process. Signatories efforts to reduce virgin plastic use should focus on reduction, reuse and incorporating post-recycled content to their packaging. We expect Pre-CR to make up a minor part (if at all) of signatories' progress toward virgin plastic reduction.
- b. Recycled content commitments as part of the Global Commitment therefore exclude pre-consumer recycled content.
- c. In compliance with ISO standards, to be considered pre-consumer recycled content, pre-consumer waste material must be reprocessed before being used in the same production process or go into another production process. Rework, regrind or scrap that can be directly fed back into the same production process while an immediate and helpful way to avoid waste is not defined as pre-consumer recycled content.

Renewably-sourced plastics:

As fossil feedstocks cannot be regenerated in any reasonable timescale, their extraction and use are a linear process and can therefore not be part of a long-term solution. Moving towards a circular economy includes, over time, decoupling from finite (fossil) feedstocks. This is achieved first and foremost by drastically reducing the need for virgin plastics through dematerialisation, reuse, and recycling, and then, over time, by switching the remaining virgin inputs (if any) to renewable feedstocks where this is proven to come from responsibly managed sources and to be environmentally beneficial.

In order to avoid unintended consequences, it is important to ensure that, for all renewable feedstocks, responsible sourcing and regenerative agricultural principles are applied (taking into account the impacts of the agricultural processes, including land use, and any impact on food security and biodiversity).

Whilst the use of renewably-sourced plastics is in line with the circular economy vision, it does not directly tackle plastic waste and pollution and still demands virgin material and, therefore, does not contribute towards virgin plastic reduction targets. Any efforts to increase the use of renewably sourced plastics are reported under a separate metric.





Definition: Renewable material

Material that is composed of biomass²⁸ from a living source and that can be continually replenished. When claims of renewability are made for virgin materials, those materials shall come from sources that are replenished at a rate equal to or greater than the rate of depletion.

Source: ISO 14021:2016, Environmental labels and declarations — Self-declared environmental claims (Type II environmental labelling) — Sections 7.14.1. Usage of term and 7.14.2. Qualifications.

Further explanatory note

- a. ISO 14021: "An unqualified claim of renewability shall only be made when the product consists of 100% renewable material, allowing for de minimis amounts of non-renewable materials being contained in that material. Otherwise, renewability claims shall be qualified as follows:
 - a) where a claim of renewable material content is made, the percentage by mass of renewable material to the total mass shall be stated;
 - b) the percentage of renewable material content (mass fraction) for products and packaging shall be separately stated and shall not be aggregated."

Definition: Renewable content

Proportion, by mass, of renewable material in a product or packaging.

Further explanatory notes

- a. The assessment of "renewable content" is done either through the direct measurement of biomass or bio-based carbon content in a product, or by calculation. As plastic producing facilities sometimes use both fossil and renewable feedstocks at the same time, a certified mass balance approach could be applied to calculate and certify renewable content.
- b. Renewable content can be made from bio-based materials (biomass or biogenic carbon), although it should be noted that bio-based materials are not always renewable.
- c. Claims made on renewable content (biomass content, bio-based carbon content) should only be made in relation to the total mass or total carbon in the product.

Any packaging made out of renewable content should be in line with relevant food contact, health and safety regulations where packaging is put on the market.

Responsibly sourced feedstock certified by, or following the Principles & Criteria for sustainable sourcing from, the Roundtable on Sustainable Biomaterials Association is recommended.

²⁸ ISO 14021:2016: Bio mass is defined as a "material of biological origin excluding material embedded in geological formations or transformed to fossilised material. Note 1 to entry: This includes organic material (both living and dead) from above and below ground, e.g. trees, crops, grasses, tree litter, algae, animals and waste of biological origin, e.g. manure.(modified: part on renewable energy excluded); ISO/IEC 13273-2:2015, Energy efficiency and renewable energy sources — Common international terminology — Part 2: Renewable energy sources, Biomass definition: Note 1 to entry: The biomass includes waste of biological origin. Note 2 to entry: The material includes animal by-products and residues and excludes peat





Definition: Responsible Sourcing

Responsibly sourced biocontent at a minimum must be legally sourced; derived from renewable biomass; pose no adverse impacts on food security; have no negative impact on land conversion, deforestation, or critical ecosystems; and provide environmental benefits - including near-term climate benefits - compared with fossil-based plastic. Responsible sourcing ensures that biomass is grown, processed, and delivered in a way that protects our natural resources so that we can continue to depend upon them in the future. Responsible sourcing also protects the future ability of the agricultural system to operate successfully and builds resilience against climate change, supply shocks, and price volatility. Responsible sourcing depends on the feedstock used, local conditions, and the technology and process of production.

Source: WWF Position: Biobased and Biodegradable Plastic







F. Designed for recycling

1. Definitions:

Definition: Design for recycling

The design of packaging, including individual components of packaging, that ensures the recyclability of the packaging with established collection, sorting and recycling processes proven in an operational environment.

Source: REGULATION (EU) 2025/40 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC [2025]

Definition: Material recycling²⁹

Reprocessing, by means of a manufacturing process, of a used packaging material into a product, a component incorporated into a product, or a secondary (recycled) raw material; excluding energy recovery and the use of the product as a fuel.

Source: ISO 18604:2013 — Packaging and the environment — Material recycling, modified (note to entry not applicable).

Further explanatory notes

A high quality of recycling and of recycled materials is essential in a circular economy, where one aim is to keep materials at their highest utility at all times. This maximises the value retained in the economy, the range of possible applications for which the material can be used, and the number of possible future life-cycles. It therefore minimises material losses and the need for virgin material input.

Maximising the quality and value of materials during recycling is made possible through a combination of packaging design and high-quality collection, sorting, cleaning, and recycling technologies and systems.

It explicitly excludes technologies that do not reprocess materials back into materials but instead into fuels or energy.

2. Reporting metric for 'Designed for recycling'

The metric used to measure progress on design for recycling is defined as:

 Percentage (by weight) of a signatory's total plastic packaging that is 'designed for recycling'

For relevant signatories, this information will be disclosed publicly in your individual online reports and incorporated into the aggregated analysis that informs Global Commitment progress reports.

²⁹ References to 'recycling' in this appendix always refer to 'material recycling'





3. Reporting scope for the 'Designed for recycling' metric

The scope of the 'designed for recycling' target should be the same as for other commitments under the Global Commitment (see page 16). However, packaging types that are not covered by the guidelines in the list below (e.g. certain types of secondary or tertiary packaging, such as B2B crates) can be excluded from the 'Designed for recycling' calculation.

4. How should the percentages 'designed for recycling' be measured?

The percentages 'Designed for recycling' reported by signatories should be the results of an assessment conducted based on the 'designed for recycling' guidelines from the organisations listed below.³⁰

Notes:

- 1. Should the use of specific guidelines be made mandatory by law in a specific geography, signatories shall use these guidelines for those regions.
- 2. We recognise that for products sold in the European Union, signatories will have to comply with European Union regulations and shift toward standards that have not yet been published. Once published, these standards will likely replace some of the current guidelines in the list. In the meantime, signatories can already use the latest draft of the CEN standard, if they wish to do so.

1. <u>APR</u>

- Primarily designed for North America
- o Applicable to rigid and flexible packaging
- Plastic packaging ranked as <u>`APR preferred design'</u> or <u>`Detrimental to Recycling'</u> is considered designed for recycling

2. Recyclass or Institute Cyclos-HTP

- Primarily designed for Europe
- Applicable to rigid and flexible packaging
- Recyclass: plastic packaging with a score of <u>A, B or C</u> are considered designed for recycling
- Institute Cyclos-HTP: plastic packaging with a result of over 80% is considered designed for recycling
- These guidelines will likely be replaced by the CEN standard once this standard is in place

3. CEFLEX

- Primarily designed for Europe
- Applicable to flexible packaging
- Plastic packaging classified under '<u>Compatible</u>' or '<u>Limited compatibility</u>' is considered designed for recycling
- These guidelines will likely be replaced by the CEN standard once this standard is in place

³⁰ While we strongly encourage signatories to use the list of pre-selected guidelines to report on desgined for recycling in the context of the Global Commitment, we are aware this list is not exhaustive and that there could be specific circumstances in which other guidelines could make sense. In these cases, we ask companies to let the Foundation know in advance. We only allow the use of guidelines that are widely used and have broad cross-value chain endorsement





4. CEN standard

- Primarily designed for Europe
- Applicable to rigid and flexible packaging
- o Plastic packaging falling into the <u>'Green category Full compatibility'</u> or the 'Yellow category - limited compatibility' can be considered designed for recycling
- The standards for plastics are expected to be published by the end of 2025 and will become mandatory when officially validated by the European Union. In the meantime, signatories can already use the latest draft of the CEN standard, if they wish to do so

In addition to these region-specific guidelines, the Consumer Goods Forum Golden Design Rules are widely used by industry as they offer consistent, science-based, and globally harmonized design-for-recycling principles that are largely aligned with the standards listed above and can be applied in any market. They complement regional guidelines by supporting global harmonization and serve as a practical framework for companies across all markets — particularly those seeking alignment across geographies or operating in markets where recycling design standards are absent or still emerging.

Where regional infrastructure (automated or manual) is such that the above guidelines are insufficient, other guidelines may be applied in addition, 31 such as:

- T/CSRA and T/CSRA standards, developed by the Chinese Recycling Association or T/CPF standards, developed by the Chinese Packaging Federation.³²
- The India Plastics Pacts' Design guidance recommendations for rigid packaging, and for films and flexible packaging.

Note:

Assessment tools based on the guidelines listed above can be used to carry out the assessment (eg. online assessment tools by Recyclass, APR, or third parties such as PreZero SPOT).

³¹ Should the use of specific guidelines be made mandatory by law in a specific geography, signatories shall use these

guidelines for those regions
³² These different standards are currently being evolved and the recommendation as to which should be used for the Global Commitment reporting is likely to be updated in the coming months







G. Designed for composting

1. Definitions:

Definition: Composting

Aerobic process designed to produce compost.

Note:

Compost is a soil conditioner obtained by biodegradation of a mixture consisting principally of vegetable residues, occasionally with other organic material and having a limited mineral content.

Source: ISO 472:2013, Plastics — Vocabulary.

Further explanatory note

- a. Composting can take place in an industrial facility, following a controlled process managed by professionals, as well as in a collective or at home, where the process is subject to the householder's skills and other environmental conditions:³³
 - Industrial composting: Municipal or industrial composting is a professionally managed and controlled, aerobic thermophilic waste treatment process covered by international standards and certification schemes, which results in compost, a valuable soil improver.³⁴
 - Home composting: Designing packaging so that it is home-compostable means it adheres to more stringent conditions than industrially compostable packaging and increases the range of possible composting processes (both industrial and home composting). The home-composting process remains subject to the variability of householders' skills and experience, and the final product is not standardised.

<u>Definition:</u> Design for composting

The design of packaging, including individual components of packaging (1), that ensures the packaging is compostable under established industrial composting conditions, as proven through compliance with recognised international compostability standards (2).

Notes:

- 1. ISO 18601:2013: A packaging component is a part of packaging that can be separated by hand or by using simple physical means (e.g. a cap, a lid and (non in-mould) labels).
- 2. Including ISO 18606, ISO 14021, EN13432, ASTM D-6400, AS4736 and ISO 17088.

Further explanatory notes

As per ISO 18606, a package is considered compostable only if all the individual components of the package meet the compostability requirements specified. If the components can be easily, physically separated before disposal, then the physically separated components can be individually considered for composting.

³³ Along with composting, anaerobic digestion can also be considered as a circular after-use pathway for plastic packaging, in line with ISO 18606. However, as the Foundation believes the use of anaerobic digestion is currently limited for plastics packaging as at the date of publication, this appendix focuses on composting

packaging as at the date of publication, this appendix focuses on composting

³⁴ European Bioplastics, Factsheet *Bioplastics – Industry standards & labels, Relevant standards and labels for bio-based and biodegradable plastics* (2017)





2. Reporting metric for 'Designed for composting'

The metric used to measure progress on design for composting is defined as:

 Percentage (by weight) of a signatory's total plastic packaging that is 'designed for composting'

For relevant signatories, this information will be disclosed publicly in your individual online reports and incorporated into the aggregated analysis that informs Global Commitment progress reports.

3. Compostable packaging in a circular economy

In a circular economy, all (plastic) packaging, ideally after several reuse cycles, should be designed to be recyclable, or where relevant compostable³⁵ (or both).³⁶ As designing packaging for recycling comes with the advantage of keeping the value of the material in the economy, it is, in many cases, preferred over designing for composting. The latter can be valuable for targeted applications, where considered appropriate and beneficial, if coupled with the relevant collection and composting infrastructure to ensure it gets composted in practice.

These targeted applications include packaging items for which composting offers a mechanism to return biological nutrients from the product the packaging contains, which would otherwise have been lost, back to the soil in the form of fertiliser or soil improver. Examples could include tea bags, compostable bags for compost collection in cities, or packaging materials that often end up in organic waste streams (e.g. fruit/vegetable labels). Applications for which compostable plastic packaging is used are ideally harmonised across the industry and clearly indicated, to avoid cross-contamination of compostable and recyclable material streams.

Compostability is a characteristic of packaging or of a product, not of a material. As testing standards require packaging to disintegrate and biodegrade in a certain time frame, compostability is influenced not only by the material choice but also by, for example, the format, the dimensions, and usage of inks and colourants. For example, while a thin PLA film might be compostable, a solid block of the exact same material might not degrade fast enough to be considered compostable.

Care should therefore be taken when claiming 'compostability' for a material. When materials are referred to as compostable, it most often means that the material could be used to produce compostable items or packaging. It does not mean that all items produced using this material are compostable.

Compostable plastic packaging is not a blanket solution but rather one for specific, targeted applications. Shifting to compostable packaging where reusable and/or recyclable alternatives would be preferred purely to achieve a commitment is not in line with the vision and intention of the Global Commitment.

Design for composting needs to go hand in hand with appropriate collection and composting infrastructure for it to be composted in practice. Therefore, when claiming

³⁵ Organic recycling includes composting and anaerobic digestion. Along with composting, anaerobic digestion can also be considered as a circular after-use pathway for plastics packaging, in line with ISO 18606. However, as the Foundation believes the use of anaerobic digestion is currently limited for plastic packaging as at the date of publication, this appendix focuses on composting

³⁶ While the Foundation believes (based on research conducted to date) that no compostable plastic packaging is currently recycled at sufficient scale to be also 'recyclable' according to the definitions in this appendix, certain plastic packaging that is compostable and could technically be recycled, has been developed, such as packaging made with PLA, PBS and PHA. It is important for packaging aimed to be recycled and packaging aimed to be composted to be separated, so the material streams do not contaminate each other





compostability in the context of a specific geographical area (e.g. on-pack recycling labels, public communications), it is important to take into account the local context and available systems in place as outlined in ISO 14021, and be in line with the local regulations that apply to such claims.

Please note: The term 'biodegradable' should not be confused with 'compostable'. 'Biodegradability' designates a property which is needed - among others - to make a package compostable. It does not indicate whether a plastic package can in practice be collected and composted following a managed process (e.g. how quickly and under what conditions it can biodegrade).





H. Recyclability in practice and at scale

Recyclable packaging:

This metric measures the packaging that is both designed for recycling and proven that it can be recycled in practice and at scale.

'At scale' means that the proof needs to be more than a lab test, a pilot, or a single small region. It means that recycling of a certain packaging type needs to be proven to work in practice in multiple regions, collectively representing a significant geographical area in terms of population size, ideally across different countries and city archetypes. This indicates that the recycling in practice is replicable, and that the design of the packaging is not a barrier to realising recycling in practice in other countries.

'In practice' means that within each of these regions, the recycling system (end-to-end system from consumer to recycled material) effectively recycles a significant share of all packaging of that type put on the market. In other words, in that area, a significant recycling rate is achieved for that type of packaging.

Moving towards only using 'recyclable' packaging as described above is a necessary first step, but it is one that should happen in conjunction with other efforts to ensure all packaging is actually recycled in practice in every market where it is used.

Definition: Recyclable packaging

A packaging (1) or packaging component (2,3) is recyclable if its successful post-consumer (4) collection, sorting, and recycling (5) is proven to work in practice and at scale (6).

Notes:

- 1. In the context of a 2030 timeframe and the Global Commitment, a package can be considered recyclable if its main packaging components, together representing >95% of the entire packaging weight, are recyclable according to the above definition, and if the remaining minor components are compatible with the recycling process and do not hinder the recyclability of the main components. Otherwise, only the recyclable components of a package (or the recyclable parts of components see footnote 3) can be counted towards achieving this commitment, and only when other components do not hinder or contaminate their recyclability. Examples:
 - If a bottle and its cap are recyclable, the packaging can be claimed to be recyclable if it has a label (<5% of total weight) that does not hinder the recyclability of the bottle and cap.
 - If that same bottle has a label that hinders or contaminates the recycling of the bottle and cap, the entire packaging is non-recyclable.
 - If a package has (a) certain component(s) that are not recyclable and that make up >5% of the total packaging weight (e.g. 12%) and that do not hinder or contaminate the recycling of the remaining recyclable components of the package, then only that recyclable part (e.g. 88%) can be counted towards the percentage of recyclable packaging.

Longer-term, the aim should be for all packaging components (e.g. including labels) to be recyclable according to the above definition.





- 2. A packaging component is a part of packaging that can be separated by hand or by using simple physical means (ISO 18601), e.g. a cap, a lid and (non-in-mould) labels.
- 3. A packaging component can only be considered recyclable if that entire component, excluding minor incidental constituents (6), is recyclable according to the definition above. If just one material of a multi-material component is recyclable, one can only claim recyclability of that material, not of the component as a whole (in line with US FTC Green Guides³⁷ and ISO 14021).
- 4. Packaging for which the only proven way of recycling is recycling into applications that do not allow any further use-cycles (e.g. plastics-to-roads) cannot be considered 'recyclable packaging'.
- 5. ISO 18601:2013: A packaging constituent is a part from which packaging or its components are made and which cannot be separated by hand or by using simple physical means (e.g. a layer of a multi-layered pack or an in-mould label).
- 6. A 30% recycling rate is the threshold above which a given plastic packaging format is considered recyclable at scale, which is assessed at country-level. Further details about the updated methodology are provided below. The thresholds might be reviewed over time as more data becomes available

Further explanatory notes

- a. By being based on the principle that recycling needs to be proven to work in practice and at scale, the definition requires the entire system to be proven to work: material choices, packaging design, the manufacturing process, the most likely way of using, disposing and collecting the packaging, and the availability, compatibility, and performance of infrastructure for collection, sorting and recycling. It also implicitly requires the system to work technically, conveniently (if it works in practice and at scale, it must be convenient enough for actors in the system to participate) and economically (if it works in practice and at scale, it must be that the economics are reasonable and that there are end markets for the resulting material).
- b. It is important to assess the recyclability of each package separately, taking into account its design, manufacturing processes and most likely way of using, disposing and collecting it, which all have a significant impact on the possibility and probability of the package being recycled in practice. For example:
 - Design: For example, choices of materials, the shape and size of the packaging, additives and colourants, glues, inks, caps, labels.
 - Manufacturing process: For example, sometimes additives are added to facilitate the manufacturing process, or residual amounts of catalysts or other products end up in the packaging during the manufacturing process.
 - Most likely way of using and disposing: One should assume the most likely way of using and disposing of the packaging, and not assume unlikely conditions. For example, in most countries, one cannot assume that a significant share of households will disassemble packaging before disposing of it. Other questions to consider include: Would the package be disposed of most often with or without the label or cap still attached? Would it most likely be disposed of empty and clean, or contaminated with product residues, glue or lid residues?
 - Most likely way of collecting: Is the pack most likely to end up in a collection system for business-to-business bulk materials or in one for household materials? A package could be recycled in practice and at scale in

³⁷ US Federal Trade Commission (2012), Guides for the Use of Environmental Marketing Claims ("Green Guides"), Part 260





business-to-business, but not in business-to-consumer applications (e.g. PE pallet wraps usually end up in different collection systems than PE wraps around consumer products).

- c. The scope includes both mechanical (maintaining polymer structure) and chemical (breaking down polymer structure into more basic building blocks, e.g. via chemical or enzymatic processes) recycling processes.
 - i. Where possible, mechanical recycling should be prioritised.
 - ii. Chemical recycling can be considered in line with a circular economy if the technology is used to create feedstock that is then used to produce new materials. Chemical recycling, especially those technologies based on pyrolysis or gasification, should be seen as a last resort solution.
 - iii. If these same processes are used for plastics-to-energy or plastics-to-fuel applications, these activities cannot be considered as recycling (according to ISO definitions), nor as part of a circular economy.
 - iv. For a chemical recycling process, just like for the production of virgin plastics, no hazardous chemicals should be used that pose a significant risk to human health or the environment, applying the precautionary principle.

While Recyclability in practice and at scale (IPAS) remains an important metric, it is no longer a mandatory target. The Recyclability IPAS metric is evolving to provide a more accurate, localised picture of recycling systems. Instead of a global assessment, it will now be evaluated at the country level, focusing on 21 priority markets that represent the majority of signatories' packaging footprints. The new methodology is detailed below.

1. Updated assessment methodology

Signatories to the Global Commitment who report on recyclability IPAS will continue to assess their recyclability IPAS score in 2 steps:

- Step 1: Does a 'system for recycling' exist for each of the plastic packaging formats in your portfolio?
 - A 30% recycling rate will remain the threshold above which a given plastic packaging format is considered recyclable at scale, but there will be an exception for countries where a more ambitious regulatory definition of 'recyclable at scale' exists (such as the European Union, where the future PPWR regulation considers a recycling stream as scaled when the recycling rate reaches 55%).
 - This will now be assessed at the **country level** (as opposed to collectively representing at least 400m inhabitants), to better reflect the differences in on-the-ground realities across different geographies (more information in section 2 below).
 - The categories of plastic packaging formats have been updated to better reflect the way recycling streams are structured in practice (more information in section 3 below).
- Step 2: What share of your packaging of a given format 'fits' the system for recycling (i.e. is 'designed-for-recycling').
 - See 'design for recycling' guidance in the dedicated section above to assess design-for-recycling in the context of the Global Commitment.

2. Country-level assessment

• A local (country-level) recyclability assessment will be used to better reflect the differences in on-the-ground realities across different geographies.



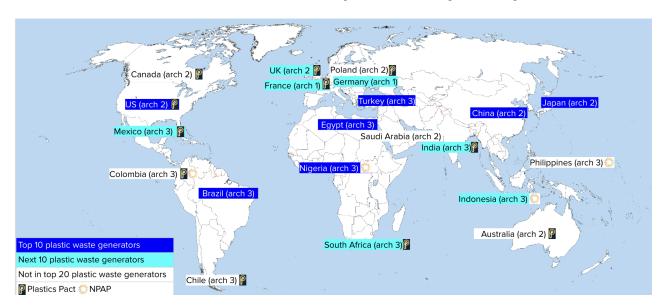


- In order to balance granularity with reporting burden, 21 'focus countries'
 have been selected (see annexe 1) to be in the initial scope of the
 recyclability assessment for all Global Commitment signatories who have
 operations in these markets. Key criteria for the selection of these markets
 include:
 - o Representation of different waste management archetypes
 - Significance for signatories: We estimate that for the majority of signatories, these 21 markets cover at least 80% of your plastic packaging footprint (by weight).
 - Presence of a local Plastics Pact

3. Updated plastic packaging categories

The categories of plastic packaging formats have been updated (see section G, 'Plastic Packaging Taxonomy') to better reflect the way recycling streams are structured in real life. This results in a reduction in the number of categories (from 20 today down to 16 in this new phase) and, as a result, reduces the reporting effort for signatories. Note that this categorisation aims to be a catch-all taxonomy that caters to any market where Global Commitment signatories operate and might therefore not match perfectly every local taxonomy.

ANNEXE 1: 21 focus countries in the scope of the recyclability assessment







I. Plastic packaging taxonomy

Relevant signatories are required to disclose which types of packaging are in the organisation's portfolio. Approximate percentages (by weight) are also asked for, and it is strongly encouraged to provide them, but they are optional and will only be shown in your reporting if provided.

The taxonomy to be followed is:

Rigids		
1	PET Bottles - transparent clear and light blue	
2	PET Bottles - transparent coloured	
3	PET Thermoforms	
4	PET other rigids	
5	HDPE and PP rigid (B2B): reusable crates and pallets	
6	PP rigids	
7	PE rigids (inc.tubes)	
8	PS and XPS rigids	
9	EPS and XPS in business-to-consumer packaging for FMCG	
10	EPS for transport packaging	
11	PVC rigid	
12	Other rigids (inc. Multimaterial)	
Flexibles		
13	PE flexible (B2B): Pallet wrap	
14	PE flexible (B2C)	
15	PP flexibles	
16	Other flexibles (inc. multimaterial)	
Compostable		
17	Industrially and home-compostable plastics - rigids and flexibles	



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