

The background is a solid dark red color. Overlaid on this are several semi-transparent geometric shapes in various shades of red, including bright red, medium red, and dark red. These shapes are primarily semi-circles and quarter-circles, arranged in a way that they overlap each other, creating a layered, abstract pattern. The word "delaware" is centered horizontally and vertically over this pattern.

delaware

who are we



Monica Heng

Digital sustainability analyst - Packaging
email: monica.heng@delaware.pro



Seth Schittekatte

Digital sustainability advisor & project
manager – Packaging
email: seth.schittekatte@delaware.pro

PPWR: from burden to opportunity

June 2026

about delaware

We support you in
future-proofing your
business processes and IT
transformation

+5000 professionals
38 offices in 20 countries
€585 mln revenue
our partner ecosystem



delaware as your sustainability partner



Sustainability DNA

- **Sustainability** is in our **DNA**
Our dream is to be a company that last for at least 150 years. We firmly believe that the only way to achieve this goal is by taking care of our employees and the world around us
www.delaware.pro



People & Quality

- Dedicated innovation space to accelerate the **development, testing, scaling** of sustainability-focused business solution
- **Multidisciplinary** team
- Engaged **international sustainability community**



One-stop-shop

- **Connected transformation** our approach connecting people, processes and technologies to unlock our customer's full potential
- **End-to-end partner** for implementation
- **IP and templates** to support pragmatically our customer during implementations



Ventures/Partners

- **Partnerships** supplementing our eco-system solutions in the sustainability domain



overall context

stakeholders demand business to eliminate waste and take action on plastics and packaging

Citizens and consumers are pushing for action



91% of consumers concerned about plastic waste¹



82% of consumers are willing to pay more for sustainable packaging²



Governments are responding with regulation



175 nations have pledged to 'significantly reduce' use of plastics by 2030³



60+ Extended Producer Responsibility (EPR) schemes and Plastic Packaging Taxes (PPT) in place or planned⁴

Legislation already in place

Extended Producer Responsibility (EPR)

- Fees paid by producers based on their volume of packaging placed in a market
- Places the responsibility for recycling efforts on producers, which creates incentive to prevent waste at the source.

Plastic Packaging Taxes (PPT)

- New taxes that apply specifically to plastic packaging produced or imported.
- Provides incentive for business to use recycled material in the production of plastic packaging.

Coming into effect in 2026

Packaging and Packaging Waste Regulation (PPWR)

- New European Union regulatory overhaul that sets mandatory requirements to all packaging placed in the EU market.
- Harmonization of EPR-framework is foreseen under PPWR.
- Provides a harmonized framework for packaging efforts for all EU member states and economic operators active in the EU.

PPWR in a nutshell

The **Packaging and Packaging Waste Regulation (PPWR)** is a **binding EU legal framework** designed to tackle the ongoing rise in **packaging waste**. Its primary goal is to drive the transition of Europe's packaging sector towards a **sustainable, circular economy**. Non-compliance results in **market ban and financial penalties**.

Goals

- Establish **harmonized** packaging rules & standards across all EU member states
- Guarantee packaging **safety** in packaging composition
- Design packaging to enhance their actual **recyclability, circularity, and use of recycled content**
- Enforce **progressively** those changes to make all packaging reusable or recyclable by 2035

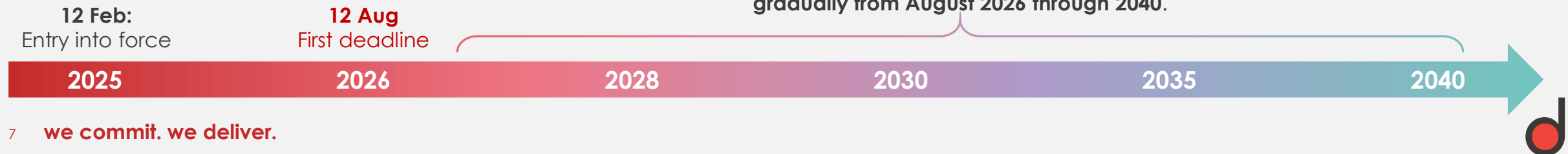
Scope

- For **all economic operators** placing packaged goods on the EU market
- Covers **all packaging types** (consumer, industrial, transport) across **all materials**
- Applicable for **all EU member states**

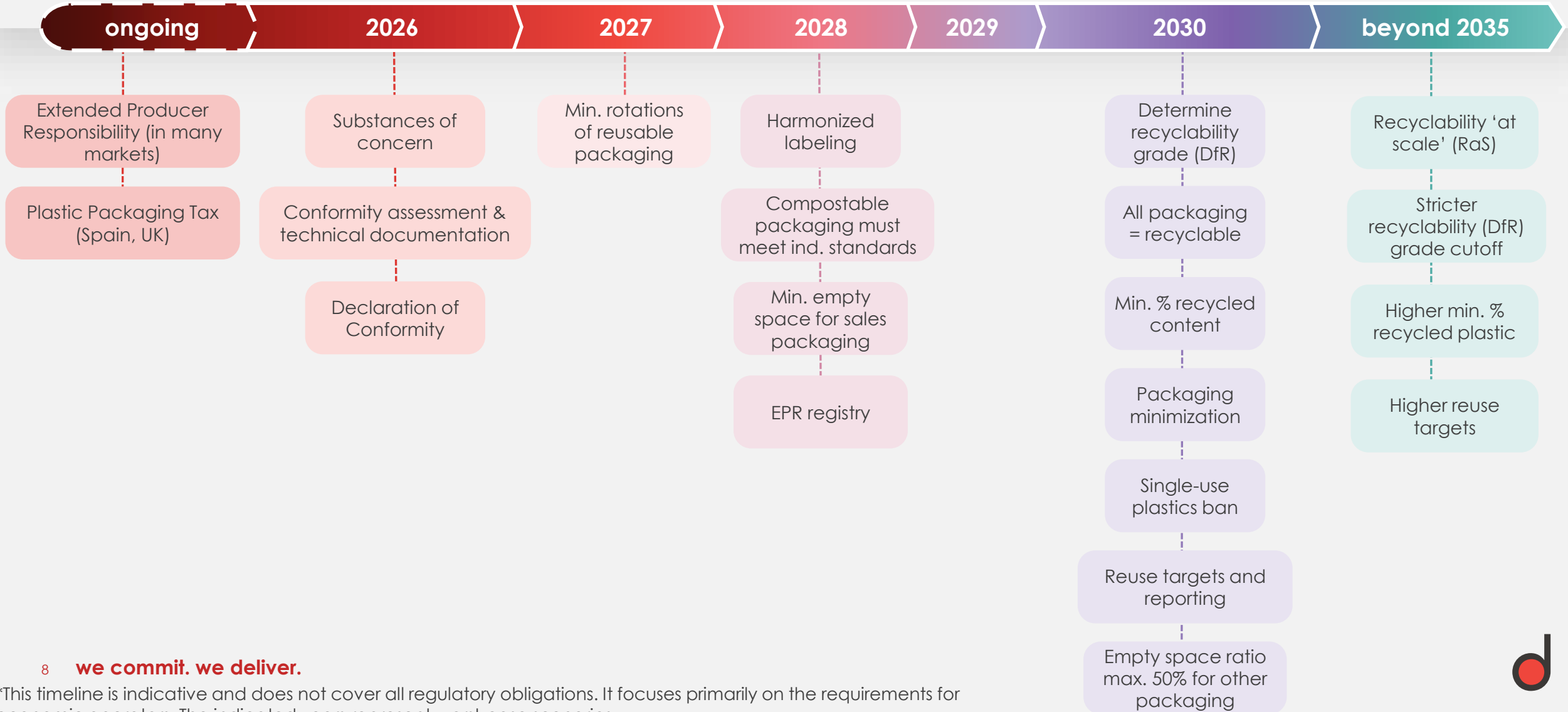
Key Measures

- Restriction of substances of concern
- Declaration of conformity (DoC)
- Design for Recyclability (DfR) and Recyclability at Scale (RaS) grades
- Harmonized Extended Producer Responsibility & eco-modulation fees
- Empty space ratio & minimization
- Reuse & refill criteria
- Harmonized labelling

To allow businesses time to adapt, the requirements will be phased in **gradually from August 2026 through 2040**.



PPWR timeline



what is your role under PPWR?



Supplier

Any natural or legal person that supplies packaging or packaging material to a manufacturer



Producer

Any manufacturer, importer, or distributor placing packaging or packaged products for the first time on the market in an EU member state or unpacking products without being end-user



Manufacturer

Any natural or legal person that manufactures packaging or packaged products or has these manufactured/designed under its own name



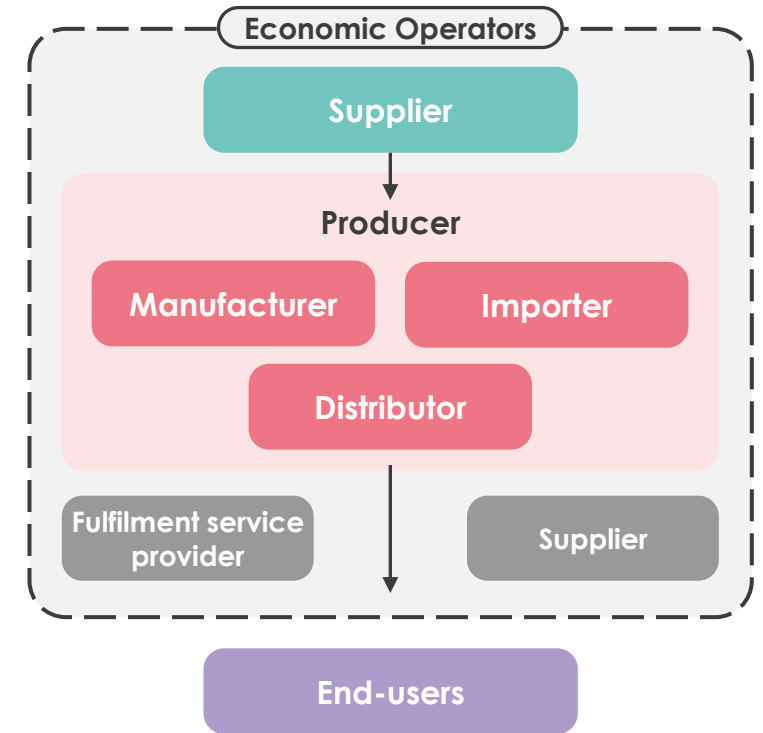
Importer

Any natural or legal person in the EU placing packaging or packaged products from a third country on the market*



Distributor

Any natural or legal person, other than manufacturer or importer, making packaging available on the market*



A company can fulfil multiple roles

your PPWR responsibilities

Economic Operators

Supplier

 Provide info for technical documentation & conformity assessment



Applicable to all roles

Ensure compliance & corrective measures *

Producers

Manufacturer

 Collect packaging data & perform conformity assessment

 Establish, store & share technical documentation

 Generate, store & share DoC

 Adapt labelling (as of 2028)

Importer



Collect & store technical documentation & DoC **

Distributor



Provide all relevant information on file



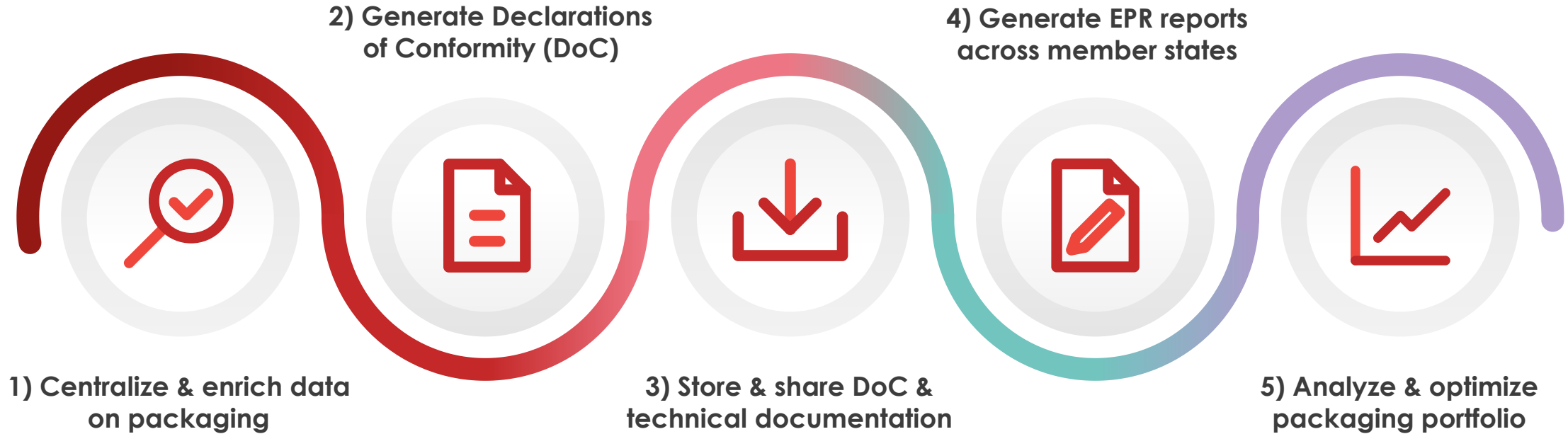
Producers

Report on packaging placed to market (EPR)



what this means practically for your business

your business processes and your IT landscape needs to be adapted

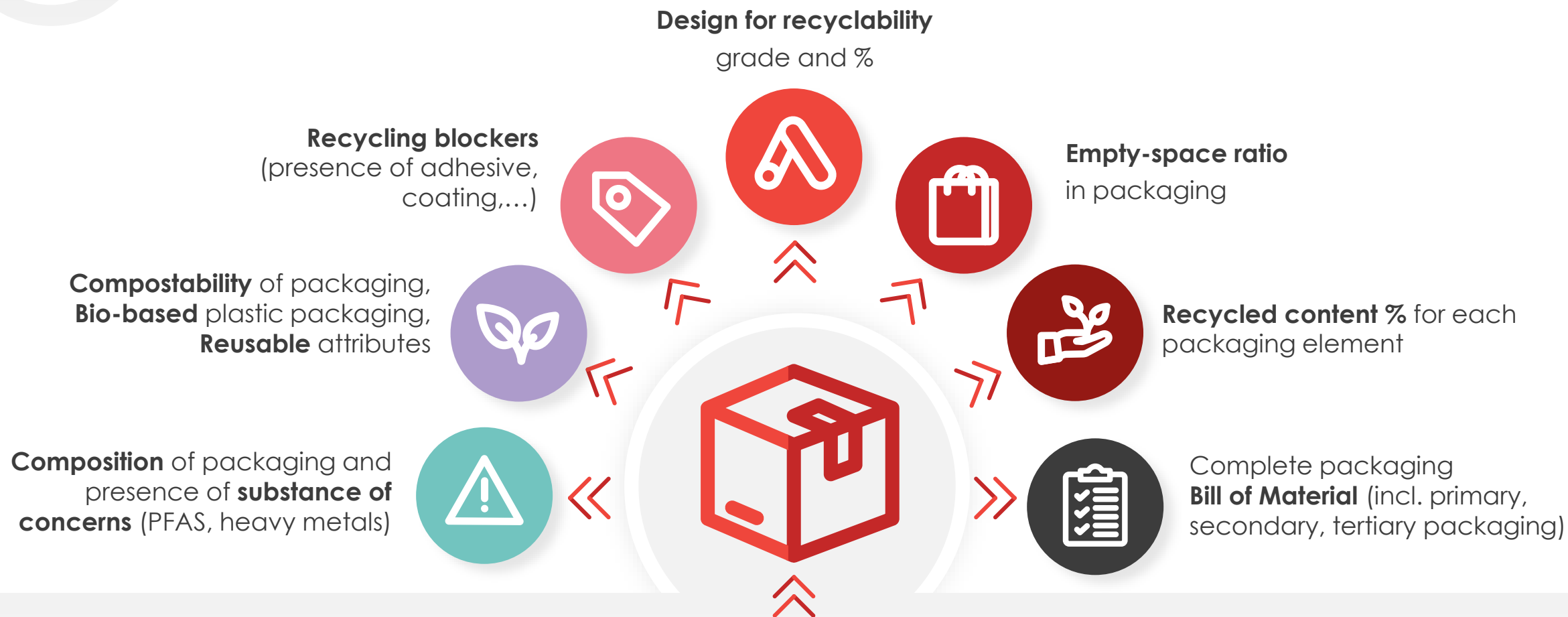


Your packaging strategy is becoming a data strategy



what this means practically for your business

1) Centralize & enrich data on packaging



Where to collect this data?

ERP

PLM

PIM

suppliers





what this means practically for your business

2) Generate Declarations of Conformity

What?

Formal confirmation that a **packaging item** meets PPWR requirements, supported by technical documentation and issued by the responsible company.

When?

To be created before **packaging item** is **placed on the market** of an EU member state for the first time.
To be created for every packaging type, **unique** in composition, dimensions, mass and circularity performance.

Collect data



Validate conformity

Technical
documentation



Conformity
assessment

Generate DoC

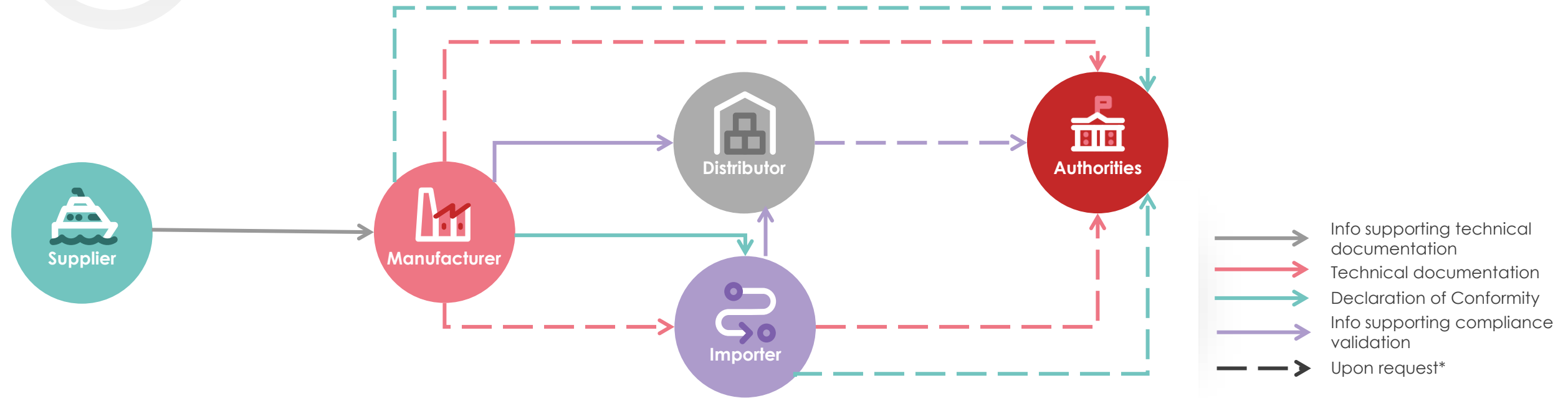
Declaration of Conformity
(DoC)





what this means practically for your business

3) Store & share DoC & technical documentation



Manufacturer

- **Establish** technical documentation based on supplier info
- **Generate** DoC
- **Share** DoC and technical documentation upon request to customers and authorities

Importer

- **Collect and store** DoC
- **Share** DoC upon request to customers and authorities
- Ensure technical documentation is **made available** upon request to authorities

Distributor

- **Collect and store** info supporting validation of conformity
- **Share** gathered information with authorities upon request

Be ready to share your packaging documentation

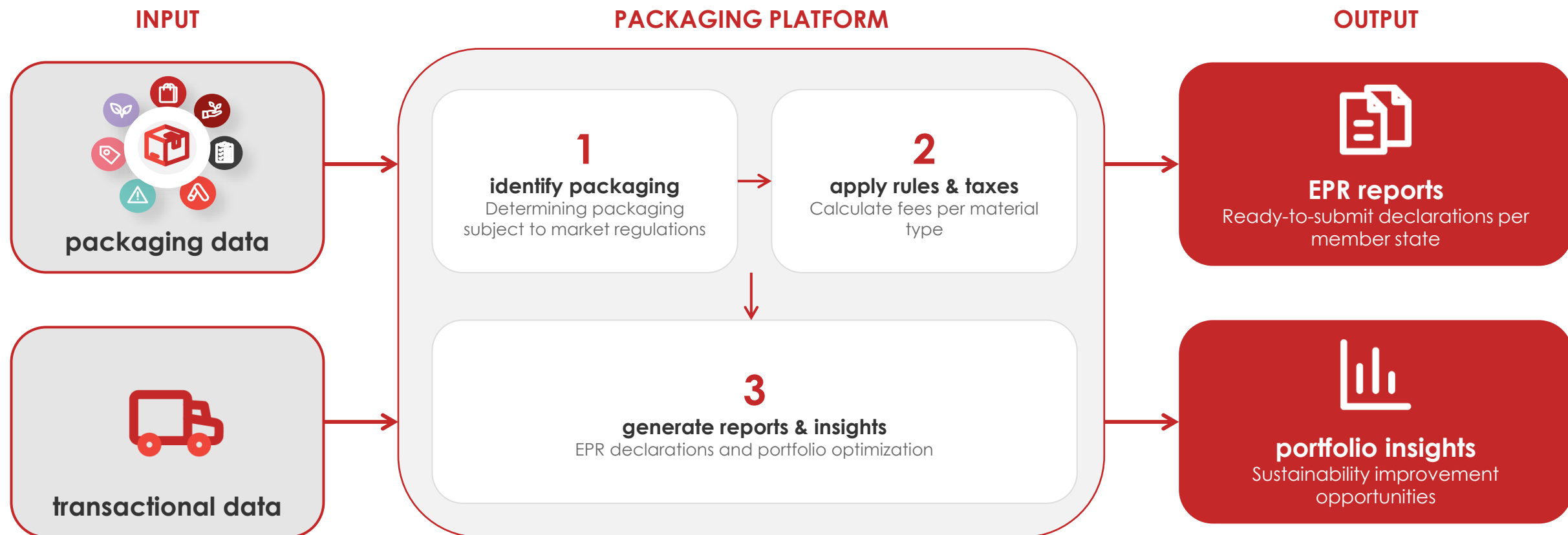




what this means practically for your business

4) Generate EPR reports across member states

- PPWR brings partial harmonization, but **Member States still set their own EPR rules & fees**
- Prepare for increasing complexity by looking into automation → **packaging platform**



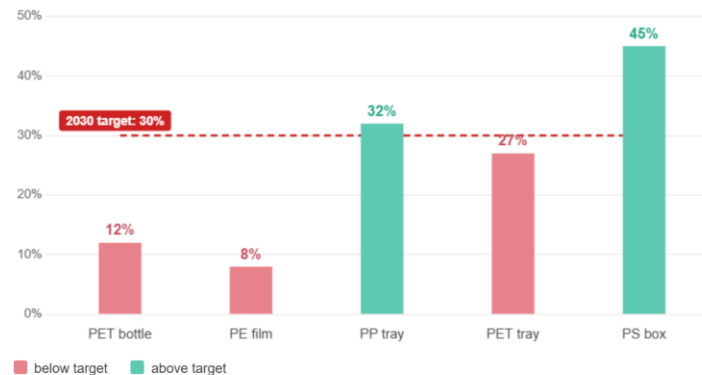


what this means practically for your business

5) Analyze & optimize your packaging portfolio

monitor compliance & identify redesign needs

plastic SKUs vs. 2030 recycled content target

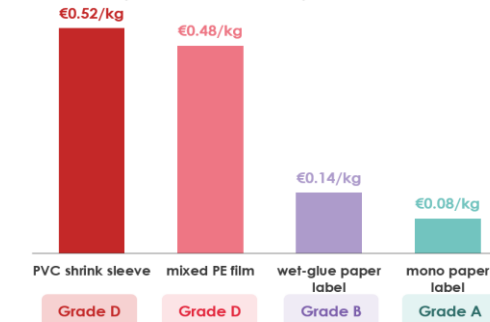


Track your portfolio against PPWR thresholds across (e.g.: recycled content, recyclability grades, and minimization limits) to anticipate risks and identify redesign requirements ahead of compliance deadlines.

analyze EPR fees to leverage eco-modulated benefits

ANALYSIS — EPR FEE PER LABEL MATERIAL (ECO-MODULATED BY RECYCLABILITY GRADE)

Annual EPR fee per label material · 200 t/yr



OPTIMIZATION — SWITCH TO MONO PAPER LABEL

Proposed grade change (no difference in material cost)



EPR Fee Comparison · 200 t/yr · mixed PE film vs mono paper label



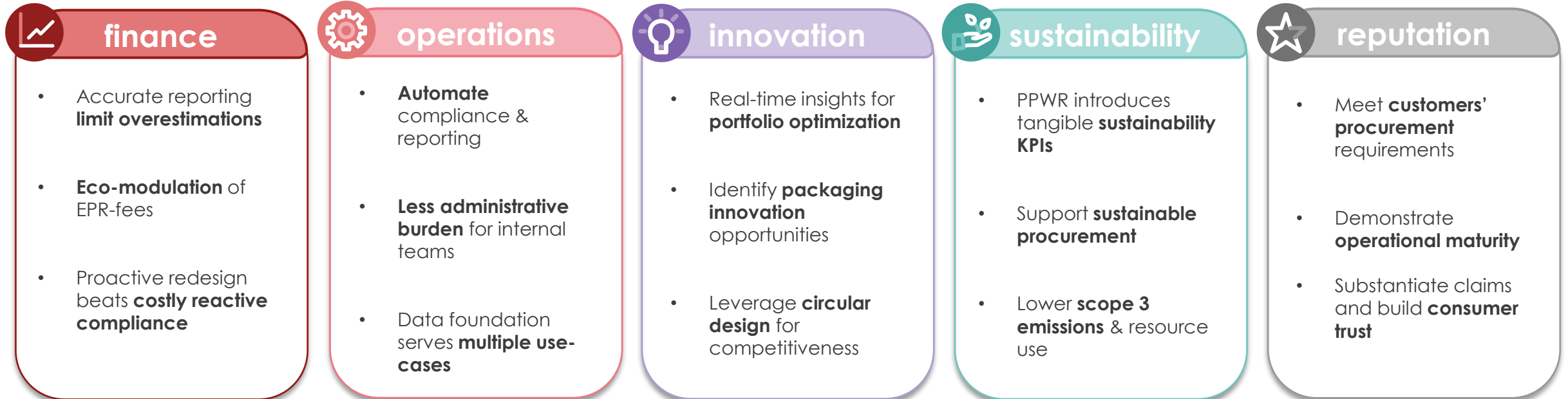
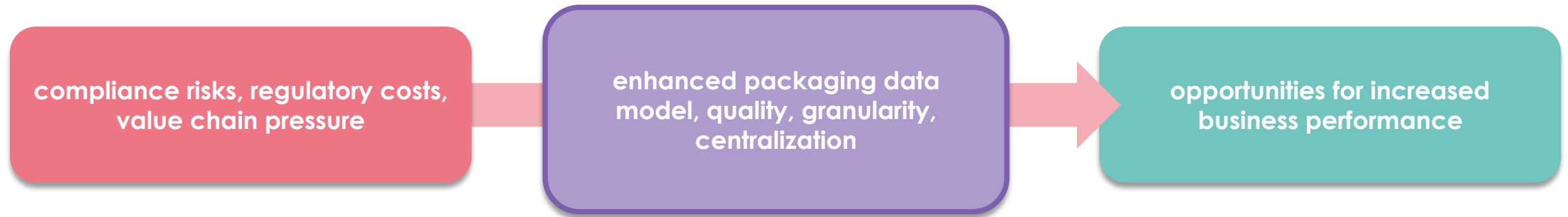
Annual EPR fee saving · 200 t/yr

€ 80,000

Analyze EPR fees to understand how material composition, recyclability, and packaging formats impact fee amounts, enabling targeted redesign decisions and optimized EPR spending.



turning compliance risks into opportunities



where to go from here

1

know your scope & role

- What **roles** do you fulfill?
- What packaging is in scope and what are **relevant scenarios**?
- What are your obligations and data **requirements**?

2

assess your packaging data

- What **data** do you have today and where?
- What are **gaps** against PPWR and EPR expectations?
- What **deadlines** apply to each requirement?

3

define your data architecture

- How will you collect, enrich and **govern** packaging data?
- What existing **systems** can you leverage vs new platforms needed?
- What **capabilities** need to be covered?

4

comply pragmatically, then scale

- Do you have a **plan** ready for August 2026?
- What does your **MVP** look like?
- How do you build a proactive, future-proof **roadmap**?



*Compliance gets you to the start,
data gets you to the finish.*

don't hesitate to reach out



Monica Heng

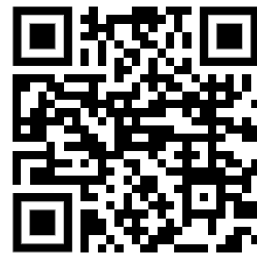
Digital sustainability analyst - Packaging
email: monica.heng@delaware.pro



Seth Schittekatte

Digital sustainability advisor & project
manager – Packaging
email: seth.schittekatte@delaware.pro

Want to further explore your scope and strategy?
Book your open-ended PPWR kickstart [here](#).



Q&A





we commit. we deliver.