

8th July 2026

Letter in relation to compliance with the PPWR

Dear Valued Customer,

We hereby inform you of forthcoming information requirements under the EU Packaging and Packaging Waste Regulation (PPWR).

In accordance with this regulation, Smurfit Westrock will provide relevant information to support you, in your capacity as manufacturer, in preparing the required conformity documentation. At present, several provisions of the PPWR are still subject to further clarification at EU level, and implementing guidance continues to evolve. Consequently, the information contained in this letter reflects our best knowledge as of the date of issuance and represents our current best efforts to support your compliance preparations.

In line with Annex VII of the PPWR, we provide below the information currently available, including estimates based on reasonable assumptions where necessary for the preparation of the Declaration of Conformity.

1. Conformity Assessment

Article 5: Requirements on substances in packaging

Smurfit Westrock declaration on PFAS / heavy metals

Article 6: Recyclable packaging

The assessment methodology will be established through a delegated act on Design for Recycling, expected to enter into force by 1 January 2028. Based on current knowledge, our paper-based products are expected to comply with conventional mill recycling processes once the delegated act applies. Paper-based packaging is favourably positioned within the regulatory framework due to its demonstrated recyclability at scale. Until the application of Article 6(2)(a), Smurfit Westrock packaging complies with recyclability requirements under the Packaging and Packaging Waste Directive (PPWD) in accordance with the harmonized standard EN 13430:2004.

Article 7: Minimum recycled content in plastic packaging

Not applicable to paper/cardboard packaging

Article 8: Biobased feedstock in plastic packaging

Not applicable to paper/cardboard packaging

Article 9: Compostable packaging

Not applicable to paper/cardboard packaging

Article 10: Packaging minimisation

The assessment methodology is to be established before 1 January 2030. Currently, Smurfit Westrock applies its proprietary expertise (InnoTools), data, and relevant industry standards to ensure packaging solutions meet customer specifications in accordance with EN 13428:2004.

Article 11: Reusable packaging

Not applicable to paper/cardboard packaging



Article 12: Labelling of packaging

An implementing act is expected to be published by the European Commission before 12 August 2026 and expected to enter into force by 12 August 2028.

2. Technical Documentation

a) General description of packaging and intended use

The PPWR distinguishes the following relevant packaging categories: sales packaging, grouped packaging, transport packaging, and e-commerce packaging.

b) Conceptual design, drawings, and materials

- For standardized designs (e.g., Regular Slotted Case – RSC), reference should be made to the applicable FEFCO catalogue drawings.
- For customized designs, the specific structural drawings provided should be used.
- Typical materials include paper/cardboard, starch, inks (if printed), and adhesives (if supplied glued).

c) Description of drawings and specifications

Where FEFCO drawings are used: L = Length; W = Width and H = Height

d) Harmonized standards and specifications

The list of harmonized standards and relevant specifications under PPWR is still under development.

e) Description of assessment methodologies

• Article 6 – Recyclability

As noted above, the methodology will be defined via a delegated act expected by 1 January 2028. Until then, compliance is based on PPWD and EN 13430:2004.

• Article 10 – Minimisation

The methodology will be established before 1 January 2030. Smurfit Westrock currently applies InnoTools, data, and industry standards in line with EN 13428:2004.

• Article 11 – Reuse

Not applicable.

f) Test reports

To be defined pending further regulatory guidance.

We remain at your disposal.

Smurfit Westrock Europe