Welcome!

Agenda - November 5th 2026

- Introduction and timeline PPWR
- ? Definition and obligations for the Manufacturer
- Documents and tools for you as a customer
  - Formal Statements (PFAS & Heavy Metals)
  - PPWR Assurance Declaration
  - Conformity Assessment / Category
  - Declarations of Conformity (DoC)
- ? Marking of Packaging – interpretations and actions
- ? Extended Producer Responsibility (EPR) and Environmental Fees
- Common questions from customers



Practical information and disclaimer

- Today´s webinar and all Boxon processes = Boxon´s interpretation
- Recording of this session is done – will be sent out after the webinar
- Questions and answers – submit your questions in the chat function – we'll pick a few to answer in the end of this session and also send out answers on all questions after the webinar
- This is the start! Learnings and set up structures – most important areas within PPWR is to come



Packaging & Packaging Waste Regulation (PPWR)

- An EU regulation revising current packaging and waste rules
- Aims to reduce environmental impact and harmonize rules across the EU
- Started August 2026 and includes all packaging placed on the European Market
- Key goals:
  - Prevent packaging waste
  - Promote reuse and recycling
  - Set uniform EU rules for all actors



Breakdown of PPWR Requirements – timeline

Substances of Concern

Lead, mercury, hexavalent chromium and cadmium cannot exceed 100 mg/kg
+ PFAS limits (food contact packaging)

Timeline: 12th of Aug 2026

Formal Statements in writing
1. PFAS (food contact)
2. Heavy Metals

Sharing of information

Technical documentation connected to the packaging should be kept and updated to demonstrate compliance

Declaration of Conformity (DoC)

Timeline: 12th of Aug 2026

Ongoing – Conformity Assessment by category is conducted
DoC in place

Labelling

Packaging must be market with a harmonized label to facilitate sorting. A QR code may be placed on the packaging to facilitate sorting

Timeline: August 2028 (Delayed!)

Waiting for further details and instructions, estimated to come Q2 2027 (two-year implementation)

Packaging Minimization

Packaging shall be minimum regarding weight and volume and be evaluated against performance criteria

Timeline: 2030

Direction is set – waiting for details and guidelines

Recycled Content

Plastic packaging must contain minimum levels of recycled content

Timeline: 2030 35% PCR content
2035 65% PCR content

Boxon can offer alternatives already today and through categorization of sustainable products. Content will be updated

Excessive packaging

Transport packaging shall have a maximum empty space ratio by 50% unless technically unavoidable

Timeline: 2030

Direction is set – waiting for more details and guidelines.

Re-use targets

Transport packaging (e.g. pallets) should reach minimum targets of reusability, based on where the packaging is transported

Timeline: 2030 40% reusability
2030 100% reusability between sites
2040 70% reusability

Direction is set – waiting for details and guidelines

Recyclability

All packaging placed on the market shall be recyclable and graded A–C

Timeline: 2030 70% recyclability
Recyclable at scale 2035

Direction is set – waiting for details and guidelines

Common question!

Definition of Manufacturer within PPWR

- Boxon as an example
  - Standard articles = Boxon is the Manufacturer
  - Customized articles = the customer is the Manufacturer (regardless of logo or not)
- Obligations of the manufacturer (Article 15)
  - Create Declaration of Conformity (DoC) based on conformity assessment
  - Keep Technical documentation for 5 years if single use packaging and 10 years if packaging has reusable claims
- Boxon will support with what you as a customer needs
  - Statements, Product sheets, Technical information, etc

Article 15 Paragraph 10 (PPWR)

"Manufacturers shall, upon a reasoned request from a national authority, provide all the information and documentation necessary to demonstrate the conformity of the packaging with the requirements laid down in or pursuant to Articles 5 to 12, including the technical documentation. The relevant documents shall be made available within 10 days of receipt of the request from the national authority."

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Documents & tools – for you as a customer

- Formal Statements of Substances of Concern
  (PFAS & Heavy Metals limits)
- PPWR Assurance Declaration
- Conformity Assessment documents (category/material)
- Declaration of Conformity (DoC per category)

Visual examples on the following pages

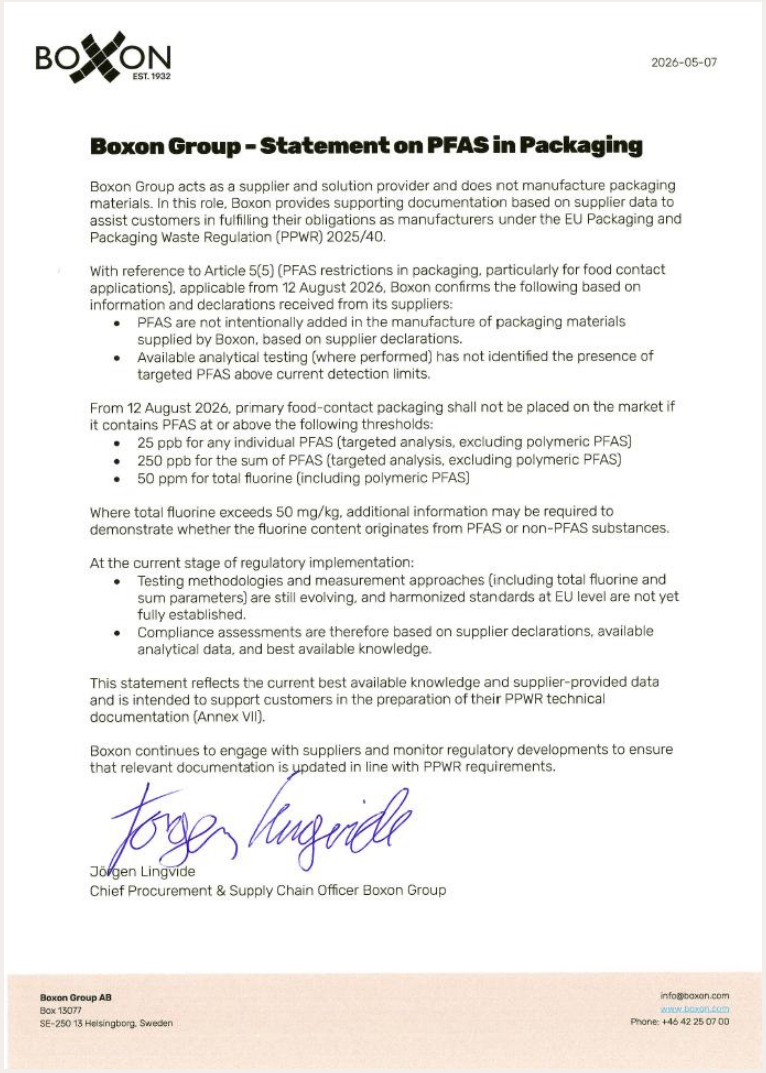


Formal Statements

Substances of Concern

PFAS
(food contact packaging)

Heavy Metals
(all packaging)



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2026-05-07

Boxon Group – Statement on PFAS in Packaging

Boxon Group acts as a supplier and solution provider and does not manufacture packaging materials. In this role, Boxon provides supporting documentation based on supplier data to assist customers in fulfilling their obligations as manufacturers under the EU Packaging and Packaging Waste Regulation (PPWR) 2025/40.

With reference to Article 5(5) (PFAS restrictions in packaging, particularly for food contact applications), applicable from 12 August 2026, Boxon confirms the following based on information and declarations received from its suppliers:

- PFAS are not intentionally added in the manufacture of packaging materials supplied by Boxon, based on supplier declarations.
- Available analytical testing (where performed) has not identified the presence of targeted PFAS above current detection limits.

From 12 August 2026, primary food-contact packaging shall not be placed on the market if it contains PFAS at or above the following thresholds:

- 25 ppb for any individual PFAS (targeted analysis, excluding polymeric PFAS)
- 250 ppb for the sum of PFAS (targeted analysis, excluding polymeric PFAS)
- 50 ppm for total fluorine (including polymeric PFAS)

Where total fluorine exceeds 50 mg/kg, additional information may be required to demonstrate whether the fluorine content originates from PFAS or non-PFAS substances.

At the current stage of regulatory implementation:

- Testing methodologies and measurement approaches (including total fluorine and sum parameters) are still evolving, and harmonized standards at EU level are not yet fully established.
- Compliance assessments are therefore based on supplier declarations, available analytical data, and best available knowledge.

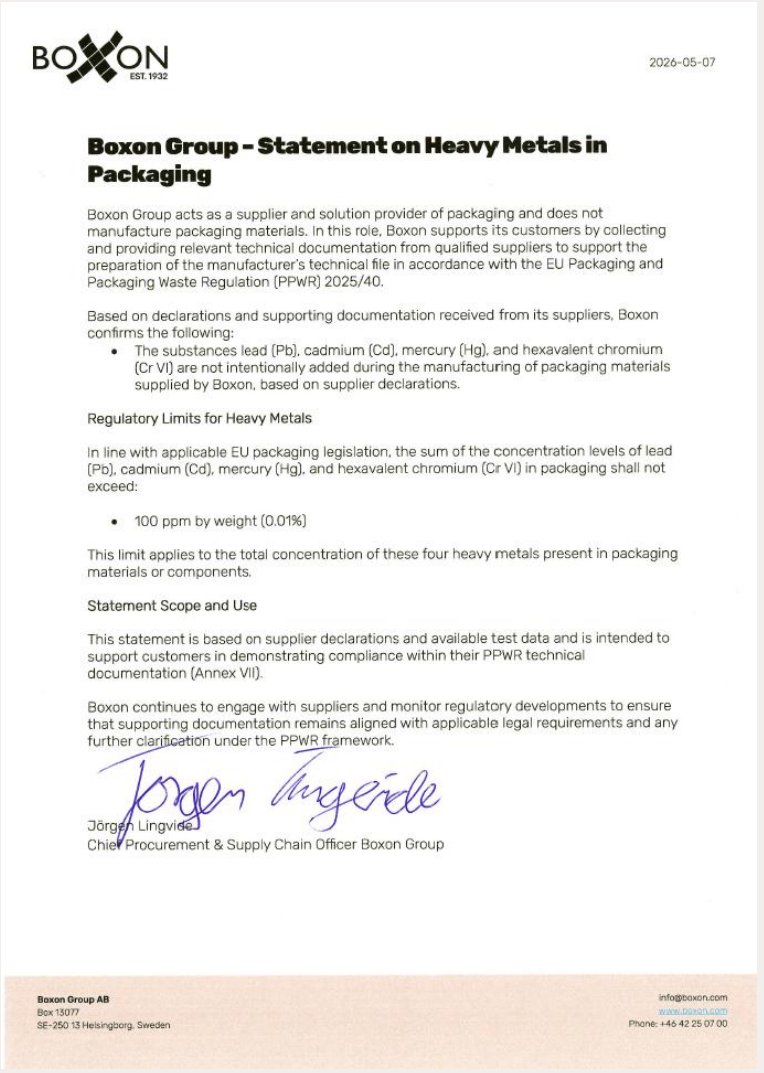
This statement reflects the current best available knowledge and supplier-provided data and is intended to support customers in the preparation of their PPWR technical documentation (Annex VII).

Boxon continues to engage with suppliers and monitor regulatory developments to ensure that relevant documentation is updated in line with PPWR requirements.

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2026-05-07

Boxon Group – Statement on Heavy Metals in Packaging

Boxon Group acts as a supplier and solution provider of packaging and does not manufacture packaging materials. In this role, Boxon supports its customers by collecting and providing relevant technical documentation from qualified suppliers to support the preparation of the manufacturer's technical file in accordance with the EU Packaging and Packaging Waste Regulation (PPWR) 2025/40.

Based on declarations and supporting documentation received from its suppliers, Boxon confirms the following:

- The substances lead (Pb), cadmium (Cd), mercury (Hg), and hexavalent chromium (Cr VI) are not intentionally added during the manufacturing of packaging materials supplied by Boxon, based on supplier declarations.

Regulatory Limits for Heavy Metals

In line with applicable EU packaging legislation, the sum of the concentration levels of lead (Pb), cadmium (Cd), mercury (Hg), and hexavalent chromium (Cr VI) in packaging shall not exceed:

- 100 ppm by weight (0.01%)

This limit applies to the total concentration of these four heavy metals present in packaging materials or components.

Statement Scope and Use

This statement is based on supplier declarations and available test data and is intended to support customers in demonstrating compliance within their PPWR technical documentation (Annex VII).

Boxon continues to engage with suppliers and monitor regulatory developments to ensure that supporting documentation remains aligned with applicable legal requirements and any further clarification under the PPWR framework.

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PPWR Assurance Declaration

Can be used in different ways – we see many different areas of use (also customers own PPWR Assurance documents)



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2026-06-11

PPWR Assurance Declaration

As part of Boxon Group's preparation for the Packaging and Packaging Waste Regulation, Regulation (EU) 2025/40, we would like to provide clarity on our approach to PPWR-related documentation.

Boxon Group's PPWR compliance assurance

For packaging supplied by Boxon Group, we ensure that applicable packaging components comply with relevant EU packaging legislation and the applicable requirements of Regulation (EU) 2025/40, including:

- Adequate thresholds of substances of concern which comprehend PFAS and Heavy Metals
- Declaration of Conformity (DoC)
- Technical documentation and conformity assessment requirements

Boxon Group can support customers with relevant PPWR-related information, including substance statements, sample conformity documentation, packaging-type assessments, material composition, weight, recyclability and recycled content information where applicable.

Timing and scope of product-specific PPWR documentation

The PPWR Declaration of Conformity requirement becomes applicable from **12 August 2026** for packaging placed on the EU market from that date. From that point, packaging types placed on the EU market must be supported by the relevant conformity documentation.

Packaging already placed on the market before the applicable date is not subject to the same PPWR Declaration of Conformity requirement, and existing articles may not be ordered again after 12 August 2026.

How Boxon Group will support customers

For products ordered and placed on the EU market starting **12 August 2026 onwards**, Boxon Group will support customers with applicable PPWR documentation based on the relevant packaging type, product scope and available supply chain information.

Where documentation is requested by a formal national authority, Boxon Group will assist with the necessary information and documentation within the applicable regulatory framework. Article 15 of the PPWR includes an obligation to provide relevant information and documentation upon reasoned request from national authorities, and the documents must be made available within the required timeframe (10 days).

Boxon Group confirms that we are preparing for the PPWR requirements and will continue to support customers as the regulatory framework becomes applicable and further guidance becomes available.

Boxon Group AB
2026-06-11

Henrik Linder
Chief Sustainability Officer

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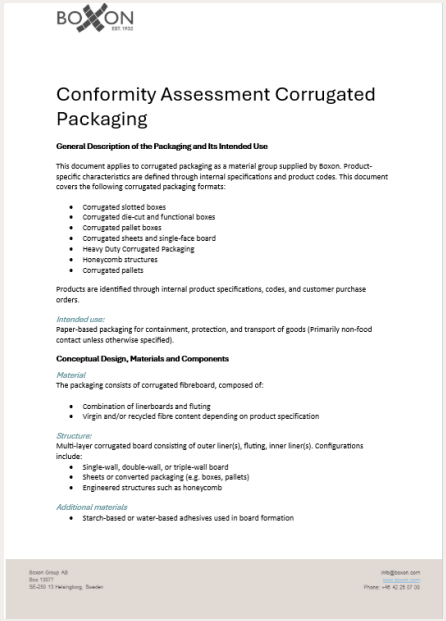
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Conformity Assessment / category

One comprehensive Conformity Assessment per material / category (foundation to create DoC)

- Corrugated
- Solid Board
- Paper Based Products
- PE
- PP
- PET
- Compostable
- Plastic Based Cushioning
- PVC
- Non-woven
- Wood
- Plywood
- Steel
- Textile
- Labels
- Big Bags (FIBC)



Conformity Assessment Corrugated Packaging

General Description of the Packaging and Its Intended Use

This document applies to corrugated packaging as a material group supplied by Boxon. Product-specific characteristics are defined through internal specifications and product codes. This document covers the following corrugated packaging formats:

- Corrugated slotted boxes
- Corrugated die-cut and functional boxes
- Corrugated pallet boxes
- Corrugated sheets and single-face board
- Heavy Duty Corrugated Packaging
- Honeycomb structures
- Corrugated pallets

Products are identified through internal product specifications, codes, and customer purchase orders.

Intended use:
Paper-based packaging for containment, protection, and transport of goods (Primarily non-food contact unless otherwise specified).

Conceptual Design, Materials and Components

Material
The packaging consists of corrugated fibreboard, composed of:

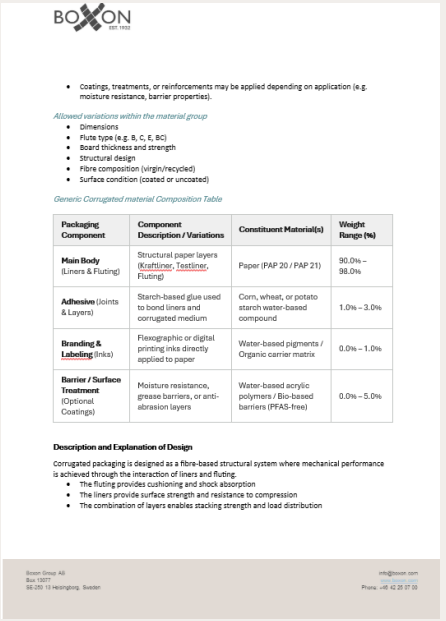
- Combination of linerboards and fluting
- Virgin and/or recycled fibre content depending on product specification

Structure:
Multi-layer corrugated board consisting of outer liner(s), fluting, inner liner(s). Configurations include:

- Single-wall, double-wall, or triple-wall board
- Sheets or converted packaging (e.g. boxes, pallets)
- Engineered structures such as honeycomb

Additional materials

- Starch-based or water-based adhesives used in board formation



- Coatings, treatments, or reinforcements may be applied depending on application (e.g. moisture resistance, barrier properties).

Allowed variations within the material group

- Dimensions
- Flute type (e.g. B, C, E, BC)
- Board thickness and strength
- Structural design
- Fibre composition (virgin/recycled)
- Surface condition (coated or uncoated)

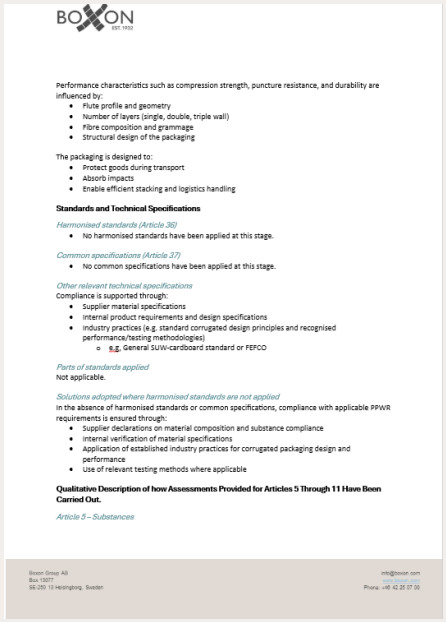
Generic Corrugated material Composition Table

Packaging Component	Component Description / Variations	Constituent Material(s)	Weight Range (%)
Main Body (Liners & Fluting)	Structural paper layers (Kraftliner, Testliner, Fluting)	Paper (PAP 20 / PAP 21)	90.0% – 98.0%
Adhesive (Joints & Layers)	Starch-based glue used to bond liners and corrugated medium	Corn, wheat, or potato starch water-based compound	1.0% – 3.0%
Branding & Labeling (Inks)	Flexographic or digital printing inks directly applied to paper	Water-based pigments / Organic carrier matrix	0.0% – 1.0%
Barrier / Surface Treatment (Optional Coatings)	Moisture resistance, grease barriers, or anti-abrasion layers	Water-based acrylic polymers / Bio-based barriers (PFAS-free)	0.0% – 5.0%

Description and Explanation of Design

Corrugated packaging is designed as a fibre-based structural system where mechanical performance is achieved through the interaction of liners and fluting.

- The fluting provides cushioning and shock absorption
- The liners provide surface strength and resistance to compression
- The combination of layers enables stacking strength and load distribution



Performance characteristics such as compression strength, puncture resistance, and durability are influenced by:

- Flute profile and geometry
- Number of layers (single, double, triple wall)
- Fibre composition and grammage
- Structural design of the packaging

The packaging is designed to:

- Protect goods during transport
- Absorb impacts
- Enable efficient stacking and logistics handling

Standards and Technical Specifications

Harmonised standards (Article 36)

- No harmonised standards have been applied at this stage.

Common specifications (Article 37)

- No common specifications have been applied at this stage.

Other relevant technical specifications
Compliance is supported through:

- Supplier material specifications
- internal product requirements and design specifications
- industry practices (e.g. standard corrugated design principles and recognised performance/testing methodologies)
  - e.g. General SUW-cardboard standard or FEFCO

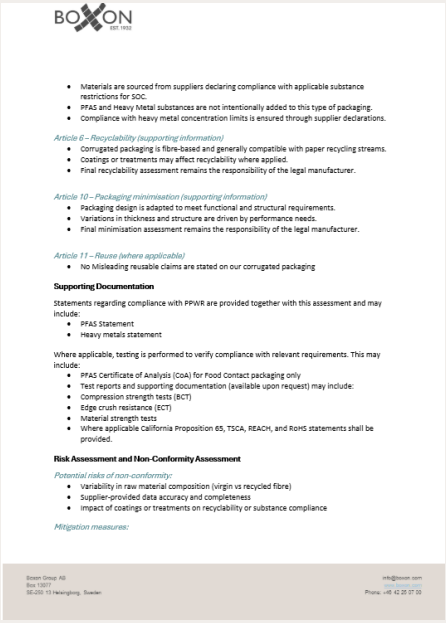
Parts of standards applied
Not applicable.

Solutions adopted where harmonised standards are not applied
In the absence of harmonised standards or common specifications, compliance with applicable PPWR requirements is ensured through:

- Supplier declarations on material composition and substance compliance
- Internal verification of material specifications
- Application of established industry practices for corrugated packaging design and performance
- Use of relevant testing methods where applicable

Qualitative Description of how Assessments Provided for Articles 5 Through 11 Have Been Carried Out.

Article 5 – Substances



- Materials are sourced from suppliers declaring compliance with applicable substance restrictions for SOC.
- PFAS and Heavy Metal substances are not intentionally added to this type of packaging.
- Compliance with heavy metal concentration limits is ensured through supplier declarations.

Article 6 – Recyclability (supporting information)

- Corrugated packaging is fibre-based and generally compatible with paper recycling streams.
- Coatings or treatments may affect recyclability where applied.
- Final recyclability assessment remains the responsibility of the legal manufacturer.

Article 10 – Packaging minimisation (supporting information)

- Packaging design is adapted to meet functional and structural requirements.
- Variations in thickness and structure are driven by performance needs.
- Final minimisation assessment remains the responsibility of the legal manufacturer.

Article 11 – Reuse (where applicable)

- No Misleading reusable claims are stated on our corrugated packaging

Supporting Documentation

Statements regarding compliance with PPWR are provided together with this assessment and may include:

- PFAS Statement
- Heavy metals statement

Where applicable, testing is performed to verify compliance with relevant requirements. This may include:

- PFAS Certificate of Analysis (CoA) for Food Contact packaging only
- Test reports and supporting documentation (available upon request) may include:
- Compression strength tests (BCT)
- Edge crush resistance (ECT)
- Material strength tests
- Where applicable California Proposition 65, TSCA, REACH, and RoHS statements shall be provided.

Risk Assessment and Non-Conformity Assessment

Potential risks of non-conformity:

- Variability in raw material composition (virgin vs recycled fibre)
- Supplier-provided data accuracy and completeness
- Impact of coatings or treatments on recyclability or substance compliance

Mitigation measures:

Declaration of Conformity (DoC)

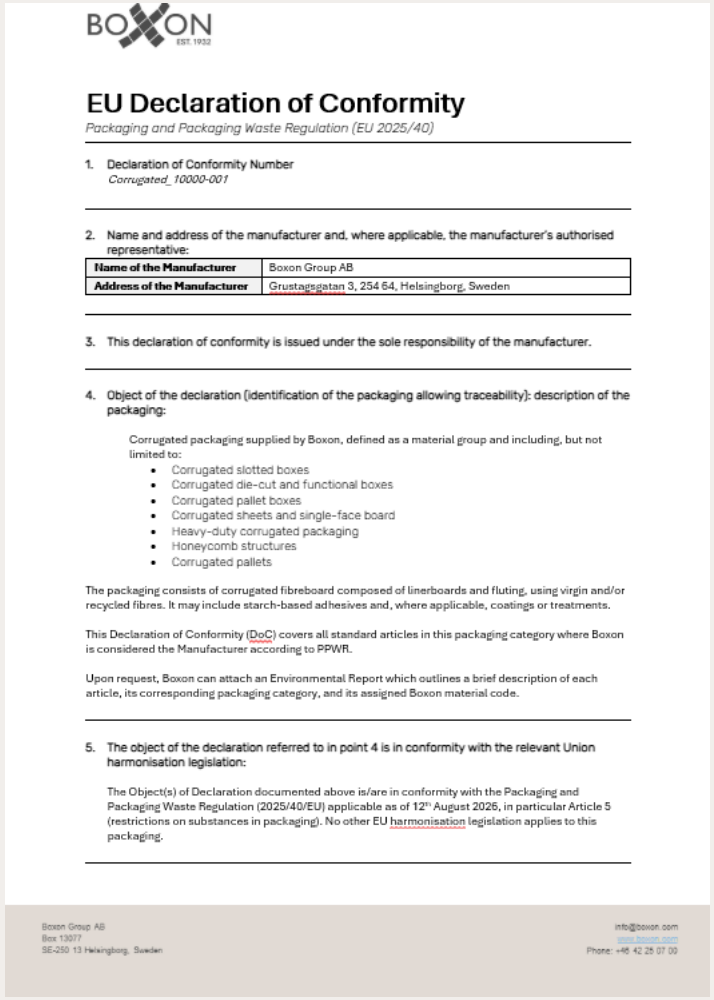
Boxon = Manufacturer

One DoC per category as starting point (where Boxon is Manufacturer)

Can be adjusted if needed with tables of articles included

DoCs will most likely look differently 2030 based on requirements added

Possible to get ”empty template” from us also when you as a customer are considered to be Manufacturer



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EU Declaration of Conformity

Packaging and Packaging Waste Regulation (EU 2025/40)

1. Declaration of Conformity Number
   Corrugated_10000-001

2. Name and address of the manufacturer and, where applicable, the manufacturer's authorised representative:

Name of the Manufacturer	Boxon Group AB
Address of the Manufacturer	Grustagsgatan 3, 254 64, Helsingborg, Sweden

3. This declaration of conformity is issued under the sole responsibility of the manufacturer.

4. Object of the declaration (identification of the packaging allowing traceability): description of the packaging:

   Corrugated packaging supplied by Boxon, defined as a material group and including, but not limited to:

   - Corrugated slotted boxes
   - Corrugated die-cut and functional boxes
   - Corrugated pallet boxes
   - Corrugated sheets and single-face board
   - Heavy-duty corrugated packaging
   - Honeycomb structures
   - Corrugated pallets

   The packaging consists of corrugated fibreboard composed of linerboards and fluting, using virgin and/or recycled fibres. It may include starch-based adhesives and, where applicable, coatings or treatments.

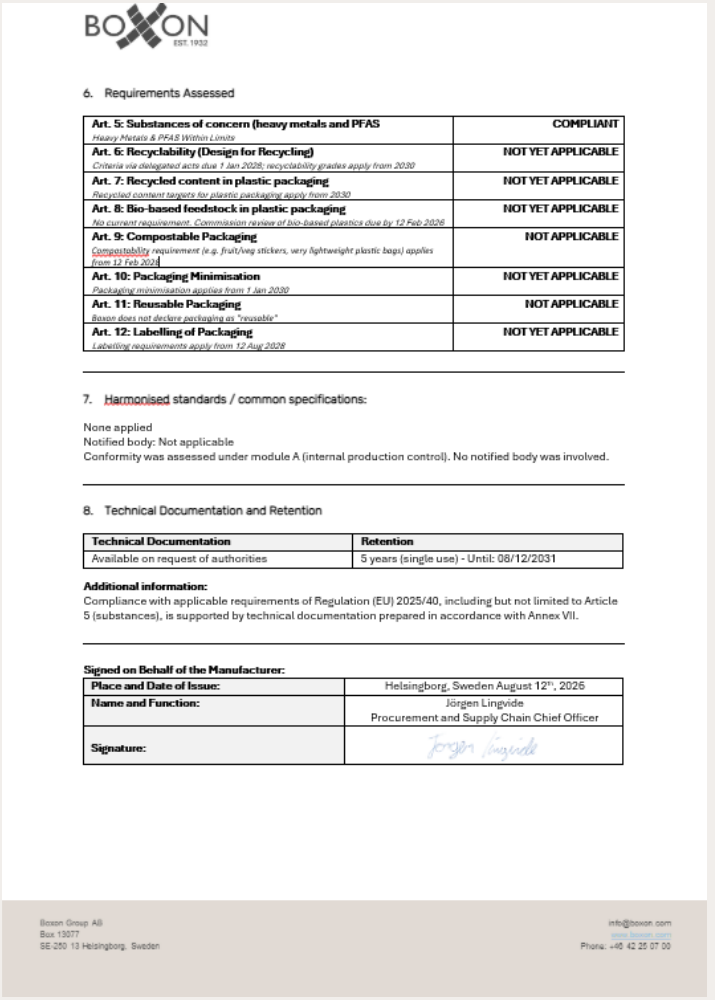
   This Declaration of Conformity (DoC) covers all standard articles in this packaging category where Boxon is considered the Manufacturer according to PPWR.

   Upon request, Boxon can attach an Environmental Report which outlines a brief description of each article, its corresponding packaging category, and its assigned Boxon material code.

5. The object of the declaration referred to in point 4 is in conformity with the relevant Union harmonisation legislation:

   The Object(s) of Declaration documented above is/are in conformity with the Packaging and Packaging Waste Regulation (2025/40/EU) applicable as of 12th August 2026, in particular Article 5 (restrictions on substances in packaging). No other EU harmonisation legislation applies to this packaging.

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6. Requirements Assessed

Art. 5: Substances of concern (heavy metals and PFAS *Heavy Metals & PFAS Within Limits*	**COMPLIANT**
Art. 6: Recyclability (Design for Recycling) *Criteria via delegated acts due 1 Jan 2028; recyclability grades apply from 2030*	**NOT YET APPLICABLE**
Art. 7: Recycled content in plastic packaging *Recycled content targets for plastic packaging apply from 2030*	**NOT YET APPLICABLE**
Art. 8: Bio-based feedstock in plastic packaging *No current requirement. Commission review of bio-based plastics due by 12 Feb 2026*	**NOT YET APPLICABLE**
Art. 9: Compostable Packaging *Compostability requirement (e.g. fruit/veg stickers, very lightweight plastic bags) applies from 12 Feb 2028*	**NOT APPLICABLE**
Art. 10: Packaging Minimisation *Packaging minimisation applies from 1 Jan 2030*	**NOT YET APPLICABLE**
Art. 11: Reusable Packaging *Boxon does not declare packaging as "reusable"*	**NOT APPLICABLE**
Art. 12: Labelling of Packaging *Labelling requirements apply from 12 Aug 2028*	**NOT YET APPLICABLE**

7. Harmonised standards / common specifications:

None applied
Notified body: Not applicable
Conformity was assessed under module A (internal production control). No notified body was involved.

8. Technical Documentation and Retention

Technical Documentation	Retention
Available on request of authorities	5 years (single use) - Until: 08/12/2031

Additional information:
Compliance with applicable requirements of Regulation (EU) 2025/40, including but not limited to Article 5 (substances), is supported by technical documentation prepared in accordance with Annex VII.

Signed on Behalf of the Manufacturer:

Place and Date of Issue:	Helsingborg, Sweden August 12th, 2026
Name and Function:	Jörgen Lingvide Procurement and Supply Chain Chief Officer
Signature:	Jörgen Lingvide

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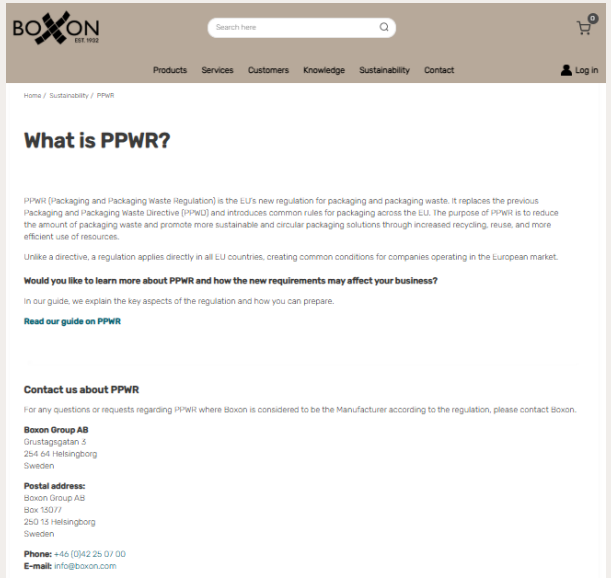
Common question!

Marking of packaging - interpretations

- Manufacturer requirements – see text in lower right corner
- Boxon´s Interpretation and decision of marking
  - Various interpretations of the text (Sweden as example)
  - Labeling directive – recyclability icons to come = synchronize (costs and investments)
  - Customer´s decisions – varies a lot (examples labels)
  - Boxon´s decision within this area (when manufacturer)
  - We can only make this decision when Boxon is Manufacturer



Website information



Article 15 Paragraph 6 (PPWR)

- ”Manufacturers shall indicate on the packaging or on a QR code or another data carrier their name, registered trade name or registered trademark as well as the postal address at which and, where available, the electronic means of communication by which they can be contacted. Where that is not possible, the required information shall be provided as part of the information through the QR code or other type of standardised, open, digital data carrier as referred to in Article 12(1), (2), (4) or (5) or in a document accompanying the packaged product”

Common question!

Extended Producer Responsibility (EPR) & Environmental Fees

- Updated definitions as part of PPWR (= started Aug 12th)
- Challenging set up and open for many interpretations
- Consultations with experts and authorities – ambition to start 1/1 2027
- = still uncertainties and difficult to activate correct measures at this point (different interpretations within suppliers and customers)
- Risks of nobody reporting and double/triple reporting…

Indications are:

Area:	Responsible:
Customer Unique packaging articles	Manufacturer (customer)
Sales and Consumer packaging articles	Filler (customer)
Transportation packaging articles *(stretchfilm, pallets, etc)*	Boxon (on standard articles) Customer on unique articles

Our Recommendation at this point:

- Continue to pay and report your Environmental Fees just as you have done before PPWR started = by doing this you can feel safe that you are
- Ask your chosen PRO (Producer Responsibility Organisation) for guidance and advice

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Common questions from customers!

1. *"Who is Manufacturer and what does this mean in practice?"*
2. *"What are the requirements within PPWR when it comes to marking of the packaging?"*
3. *"How should we report Environmental Fees based on the updated Producer Responsibility Framework?"*
4. *"What do we need in terms of Product Sheets and Technical Specifications to create our own DoCs?"*
5. *"Can you (Boxon) please fill in our excel template?"*
6. *"Can you send us Test Reports / Laboratory Reports on Substances of Concern for our packaging articles?"*

Our recommendation:

Continue to ask question and we will learn and develop together!

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Thank you for participating!

This is the start…

Development and learnings together – still things and areas that are uncertain! This is a marathon and not a sprint…

Opportunities!!!

Reach out to us!

For any questions, needed documents, statements, etc!

Questions & Comments?

We will send out the presentation, answers to your questions and all material discussed in this webinar

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