

PACKR8 RESOURCE GUIDE

# PPWR recycled content reporting explained.

How to calculate, document, and audit recycled content claims under Article 7. Targets per material, mass-balance versus segregated, and what auditors actually ask for.

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## 01 / Why recycled content is the hardest part of PPWR.

Of the five PPWR requirement areas, recycled content is the one most teams underestimate. The percentage looks simple on paper. Take the post-consumer recycled (PCR) plastic content of a packaging unit, divide by the total plastic mass, and report. The complexity is not in the arithmetic. It is in the evidence required to defend the number to an auditor, the chain-of-custody rules that apply when chemically recycled material is involved, and the food-contact restrictions that narrow which recycled streams qualify at all.

Brands that can produce a defensible recycled content number per SKU on demand are rare. Most operate on supplier declarations that are not tied to specific batches, do not preserve recycler certification, and cannot reconstruct what was placed on shelf in a given quarter. PPWR closes that gap. Article 7 makes the percentage a regulated claim, with technical documentation kept for five years.

## 02 / Targets per material and per packaging type.

PPWR sets minimum recycled content targets for plastic packaging only. Glass, metal, paper, and other materials have separate (and largely existing) recycling systems that are not within Article 7. The targets are differentiated by packaging type to reflect the technical feasibility of using recycled plastic in different applications.

PACKAGING TYPE	2030	2040
Contact-sensitive PET (single-use)	30%	50%
Contact-sensitive plastic excluding PET	10%	25%
Single-use plastic beverage bottles	30%	65%
Other plastic packaging	35%	65%

The percentages above are illustrative based on the Regulation as adopted. Always confirm against the latest consolidated EUR-Lex text. Targets are calculated per packaging unit, not as a portfolio average. A producer cannot offset a low-recycled-content pack with a high-recycled-content pack; each packaging unit carries its own obligation.

## 03 / How the percentage is actually calculated.

The recycled content percentage of a packaging unit is the mass of post-consumer recycled plastic in the unit divided by the total mass of plastic in the unit, expressed as a percentage. Two clarifications are important.

Post-consumer is required, not pre-consumer. Industrial scrap and process trim returned to the producer do not count. The plastic must have been used in a finished product, reached an end consumer, and been collected through a waste stream.

Plastic only, not the full pack. A laminate pouch with a paper outer layer and a plastic inner layer reports the recycled content of the plastic component, not of the whole pack. This sounds obvious but trips up converters who report by total weight.

Worked example. A 25 g PET bottle made of 21 g virgin PET and 4 g PCR PET reports 16% recycled content, calculated as  $4 / 25$ . If the cap and label are non-plastic they do not enter the calculation. If the cap is HDPE, its recycled content is calculated separately for that component.

## 04 / Mass balance versus segregated reporting.

The next question is how recycled content gets allocated to specific products when the recycling stream is shared. Two approaches are recognised.

Segregated. The physical recycled material is identifiable from input to output. A mechanical recycler taking PET bottles, washing and re-pelletising them, and selling the resulting flake is operating on a segregated basis.

Mass balance. The recycled content is allocated to specific products on a chain-of-custody basis even when the physical material is mixed with virgin feedstock during processing. Mass balance is mainly relevant to chemical recycling.

PPWR permits mass balance under specific conditions, most importantly that the methodology is certified under ISCC PLUS or an equivalent standard, that the chain of custody is unbroken, and that the implementing acts under PPWR allow it for the relevant packaging type.

## 05 / Evidence chain auditors expect.

An auditable recycled content claim has six layers of evidence. Each layer must be retrievable on request and tied to the specific packaging unit being audited.

- Supplier declaration of recycled content per batch, not a generic annual statement.

- Recycler certification under EuCertPlast (mechanical) or ISCC PLUS (chemical, mass balance).
- Confirmation of post-consumer status, distinguishing the input from pre-consumer industrial scrap.
- Batch identifiers linking recycler output batch to converter input batch to finished packaging unit.
- Chain-of-custody documentation where mass balance is used.
- Version-controlled record of the packaging unit showing which production runs were affected if the recycled content changed mid-year.

The first three are usually achievable through supplier engagement. The last three are where most teams find themselves under-equipped. Without an underlying packaging system of record, batch-to-SKU traceability and version-controlled packaging records are practically impossible to reconstruct after the fact.

## 06 / Food contact and authorised processes.

Recycled plastic in food contact applications is governed by EU food contact rules in addition to PPWR. Currently this means recycled content for food contact must come from authorised recycling processes assessed by EFSA. In practice this restricts the eligible sources almost entirely to PET produced from approved post-consumer PET recycling processes.

Alternative polymers (HDPE, PP) and alternative recycling routes (chemical recycling for food contact) are subject to ongoing EFSA assessment. Producers who plan to source recycled content for food-contact packaging should track the EFSA database and any guidance from the Commission, since approval of a process for one polymer does not extend to others.

## 07 / Common mistakes to avoid.

Counting industrial scrap. The most common error is including production trim, regrind, or off-spec material in the recycled content calculation. None of this is post-consumer.

Annual averages instead of per-unit values. A portfolio average tells you nothing about whether a specific SKU meets the target. Each packaging unit carries its own obligation.

Supplier declarations without batch identifiers. A statement that 'this resin contains 30% PCR' is not enough. The auditor needs to know which production batches contained which percentage.

Mass balance without certification. Asserting a mass-balance allocation without ISCC PLUS or equivalent certification is an audit failure waiting to happen.

## 08 / Frequently asked questions.

What recycled content does PPWR require?

PPWR Article 7 sets minimum post-consumer recycled (PCR) plastic content per packaging type and per material, calculated per packaging unit. Targets apply from 2030 with a higher checkpoint in 2040.

### **Can mass balance be used to report recycled content?**

Mass balance is permitted under specific conditions for chemically recycled plastic, with strict chain-of-custody requirements and certification under ISCC PLUS or equivalent. Mechanically recycled content is typically reported on a segregated basis.

### **What evidence do auditors expect?**

Supplier declaration of recycled content per batch, recycler certification, confirmation of post-consumer status, batch identifiers, chain-of-custody documentation, and version-controlled records of the packaging unit.

### **Does food contact change the rules?**

Yes. Food-contact plastic packaging requires recycled content from authorised recycling processes under EU food contact regulations. This currently means PET from approved processes.

## 09 / About PackR8.

PackR8 is the packaging compliance platform for European producers preparing for PPWR and EPR. One source of truth for packaging data, with PPWR Declarations of Conformity, EPR filings, and audit evidence generated automatically from your records.

We started PackR8 because the same data problem was breaking the same teams every year. Smart sustainability leads with real strategies, stalled by packaging data that lived in eleven tabs of a spreadsheet maintained by someone in another country.

PackR8 fixes that. One packaging record per SKU. Full version history. Evidence pinned to every claim. Role-aware views for sustainability, packaging, and compliance teams. From that foundation, Declarations of Conformity, EPR filings, and audit responses become outputs rather than annual fire drills.

## Talk to us.

The person you book a demo with is one of the team that built the platform. No SDR. No discovery calls. No funnel. Just a thirty-minute conversation about your packaging programme, and an emailed quote afterwards if it makes sense to keep going.

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