

Henkel Circularity Policy

Driving circular solutions for sustainable value creation



Foreword

May 2026

At Henkel, our purpose, *"Pioneers at heart for the good of generations"*, guides our commitment to acting responsibly and shaping a sustainable future. This purpose reflects a longstanding legacy of innovation and stewardship, and it underscores our responsibility to ensure that today's decisions contribute to long-term societal and environmental wellbeing. It applies across all areas of the business - from the development of products and technologies through to collaboration with suppliers, customers and communities.

Promoting a circular economy is a central element of Henkel's sustainability approach. We aim to reduce waste, conserve resources and keep materials in circulation through thoughtful design, responsible sourcing and optimized end-of-life systems. Henkel's progress demonstrates that circularity is not a future aspiration but an ongoing operational commitment.

This Circularity Policy forms a key component of our broader sustainability agenda. It supports our Purposeful Growth strategy and our 2030+ Sustainability Ambition Framework. It outlines how circular design principles must be integrated into product development, packaging engineering, procurement and operational practices to ensure that materials increasingly come from renewable sources, are used efficiently, circulate for as long as possible and are recovered responsibly at end of life. As part of this commitment, Henkel also enables circularity through technologies that support recyclability, reduce resource use and facilitate circular strategies such as reuse or repair across our customers' industries. This policy also reflects Henkel's alignment with regulatory requirements including the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), ensuring transparency and accountability.

Henkel expects suppliers and partners to contribute to these ambitions by following principles that promote resource efficiency, responsible sourcing, material transparency and waste prevention. Through collaboration along the value chain - such as system-building initiatives to enhance recycling infrastructure, partnerships to increase availability of high-quality recycle and innovations like adhesives that enable recyclability - Henkel contributes to the development of a functional circular economy supported by industry, policy and community action.

Thank you for your engagement with the Henkel Circularity Policy. By working together across the value chain, it is possible to advance circularity, support the achievement of global sustainability goals and create a resilient, resource-efficient future for people and the planet.

Bertrand Conquéret

Chief Sustainability Officer

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1. Executive Summary

The Henkel Circularity Policy defines a company-wide framework to accelerate Henkel's transition toward a circular economy and strengthen long-term resource resilience. As part of the 2030+ Sustainability Ambition Framework, it embeds circular design principles across product and packaging development, sourcing, manufacturing and end-of-life processes.

The policy aligns with evolving regulatory requirements, including CSRD and ESRS, ensuring Henkel continues to decouple business growth from finite resource consumption.

Scope

The policy applies across all business units, regions and functions to provide unified guidance for circularity across the entire value chain. It outlines requirements for:

- Using renewable, recycled and responsibly sourced materials.
- Designing recyclable and resource-efficient products and packaging, as well as technologies that enable circular strategies.
- Preventing waste and enhancing resource-efficiency in operations and manufacturing.

Governance

Implementation is overseen by the Chief Sustainability Officer and supported by cross-functional governance bodies that track progress, guide execution and ensure transparent, accurate reporting.

Risks, Opportunities and Materiality

Guided by double materiality assessment insights, this policy addresses environmental impacts as well as business-relevant risks and opportunities. At the same time, circularity opens opportunities for innovation, competitive differentiation and stronger customer partnerships.

Commitment to Continuous Improvement

This policy reinforces Henkel's commitment to continuously strengthening circularity through innovation, structured collaboration and ongoing learning, with circularity integrated into:

- **Strategic planning**, ensuring circularity principles are considered in long-term direction-setting and decision-making.
- **Product and packaging development**, embedding circularity criteria at an early stage, and continuously integrating new technologies and insights.
- **Operational excellence**, driving ongoing improvements in resource efficiency, waste prevention and circular practices across operations.
- **Stakeholder engagement**, enabling collaboration, knowledge exchange and alignment with evolving regulatory, market and societal expectations.

Through this holistic approach, Henkel promotes regenerative material cycles, reduces environmental impacts and creates long-term sustainable value for future generations.

2. Policy Rationale

Henkel recognizes that the transition toward a circular economy is essential to ensuring long-term business resilience, regulatory compliance and responsible resource management across its global operations. Circularity is a core element of Henkel's sustainability strategy under the "Regenerative Planet" dimension of the 2030+ Sustainability Ambition Framework, which outlines ambitions related to climate protection, circular resource use and the reduction of negative environmental impacts throughout the value chain. The shift away from linear patterns of extraction, production, consumption and disposal toward a regenerative model enables Henkel to reduce its dependency on finite raw materials, mitigate operational risks, generate business value and strengthen the company's contribution to environmental protection. This policy establishes a unified framework for embedding circularity across Henkel's product portfolio, packaging systems, procurement activities and production processes. In this way, it supports Henkel's longstanding objective of decoupling economic growth from resource consumption while maintaining the performance, safety and quality expected of its products and technologies.

Over recent years, Henkel has advanced its circularity efforts in its packaging strategy, in its operations and via responsible sourcing practices. As part of this approach, Henkel also considers Life Cycle Assessment (LCA) insights to ensure that circularity measures deliver meaningful environmental benefits across the value chain.

For example, the company has increased the share of recycled plastic in its consumer goods packaging and has also enhanced the overall recyclability of its packaging portfolio. Henkel continues to support the development of collection and recycling infrastructure to prevent leakage into the environment.

We also aim to promote circularity in our own operations. For this, we strive to reduce waste from production while also recycling, refilling or reusing production materials to divert them from disposal and to eliminate waste that goes to landfill. We support this process by systematically identifying production waste streams and creating new circular systems where possible.

Finally, we strive to act as an enabling partner for our B2B customers. In our Adhesive Technologies business unit, we want to lead through technology by offering solutions that help close the loop in our customers' operations, the product use phase and the end-of-life phase by enabling maintenance, repair, refurbishing, reuse, recycling and biodegradability.

This policy also responds to increasing regulatory expectations. Henkel transparently reports on policies, targets, actions and performance related to circularity. This includes reporting in line with ESRS E5, which specifically requires transparency concerning resource inflows, outflows, waste generation and management measures. Through this policy, Henkel formalizes its approach to circularity to ensure consistent implementation across its business units, systematic monitoring of progress and accurate external reporting. The expectations set out in this policy apply globally and are mandatory for all relevant functions.

Overall, this policy establishes the guiding framework to systematically integrate circularity practices throughout Henkel's value chains. By formalizing processes, responsibilities and

requirements, the policy strengthens internal alignment, supports the achievement of Henkel's sustainability ambitions and ensures that circularity is consistently addressed as an essential component of corporate decision-making.

3. Policy Scope and Exclusions

3.1. Scope

This policy applies to all business units, functions and regions of Henkel AG & Co. KGaA. It governs the integration of circularity into corporate processes along the entire value chain. The scope covers raw material sourcing, formulation development, packaging design, production processes, logistics, product use and end-of-life management. As part of Henkel's commitment to promoting a circular economy, this policy ensures that decisions relating to product development, procurement, packaging and operations consider resource efficiency, waste prevention and the circular use of materials. The policy provides guidance across the Consumer Brands and Adhesive Technologies business units. It applies to industrial and consumer product portfolios. The policy also applies to all intermediates and components used in packaging or products, including adhesives, coatings, labels, closures and containers. Procurement activities must comply with Henkel's Responsible Sourcing Policy and must support suppliers in meeting the company's expectations for environmental and social responsibility, traceability and transparency.

The scope extends to packaging, which is a central pillar of Henkel's circularity strategy. All packaging types - primary, secondary and tertiary - must be evaluated for material efficiency, recycled content, design-for-recyclability criteria and compatibility with collection and recycling systems in relevant markets. In the area of raw materials, the policy covers renewable, recycled, biobased and responsibly sourced feedstocks. Henkel is progressively increasing the use of renewable and secondary materials - for example through the biomass balance approach in cooperation with suppliers - to reduce reliance on fossil resources.

Within production, the policy covers waste prevention, separate waste collection, closed-loop material flows and site-level initiatives supporting zero production waste to landfill. Henkel manufacturing sites are expected to identify opportunities for waste minimization, recycling and material reuse and the redirection of byproducts into higher-value utilizations. Furthermore, Henkel aims to improve resource efficiency by minimizing energy and water consumption, as well as by switching to renewable energy sources.

In the downstream value chain, the policy encompasses distribution, logistics, consumer use phase and end-of-life processes. Business units must ensure that product and packaging designs support effective waste sorting, safe handling and environmental compatibility. Adhesive Technologies should aim to ensure that bonding systems do not inhibit recycling processes, and where possible, allow material separation, repair or reuse. Consumer Brands considers design features that may facilitate reuse and refill, minimize material complexity, reduce material use and support efficient recycling.

The policy also defines the requirements for Henkel's participation in partnerships and initiatives that aim to strengthen recycling infrastructure, support waste management improvements, increase uptake of renewable materials and promote circular value chains. This includes collaborations with recyclers, converters, technology providers and non-governmental organizations. Collaborations are reviewed for their alignment with the company's circularity strategy and checked for their contribution to waste reduction, resource efficiency or material circularity.

3.2. Exclusions

Exemptions from specific circularity requirements may only be applied where circular solutions are technically infeasible, noncompliant with safety or regulatory requirements, or would compromise product performance. Examples include packaging formats where ingredient residues adversely affect recyclability or where existing recycling systems do not accept certain material types.

Exclusions do not remove the obligation to continuously evaluate emerging technologies or regulatory developments that may enable compliance in the future.

4. Audience

This policy applies to all employees of Henkel AG & Co. KGaA whose role influences the design, sourcing, manufacturing, marketing, distribution or end-of-life management of products and packaging. It is binding for all business units and corporate functions, including Research & Development, Packaging Engineering, Procurement, Supply Chain, Operations, Sustainability, Marketing and Quality Management.

The policy also provides expectations for suppliers and service providers, who are required to adhere to Henkel's Responsible Sourcing principles and support circularity objectives through material transparency, responsible practices and data sharing.

Furthermore, the policy informs external partners across the value chain - including recyclers, converters, logistics partners, downstream processors and industry collaborators - whose activities influence material recovery, recyclability, waste management and circular system effectiveness. Engagement with these stakeholders supports Henkel's ambition to prevent waste, improve recycling outcomes and promote a functional circular economy.

5. Governance and Implementation

5.1. Main Responsibilities

The Chief Sustainability Officer (CSO) is accountable for this Circularity Policy, ensures alignment with the **2030+ Sustainability Ambition Framework**, and oversees governance, external reporting and cross-functional coordination.

The **Corporate Sustainability Council** tracks progress toward circularity targets, reviews risks and opportunities, validates action roadmaps and prepares circularity-related information for public disclosure. The Council is supported by the **Circularity Steering Committee**, which translates policy requirements into technical standards and drives implementation across business units and corporate functions.

Business units and relevant corporate functions are responsible for applying circular strategies in product design, raw materials and packaging to drive progress toward Henkel's circularity targets and commitments. This includes applying responsible sourcing principles, managing supplier information, implementing waste prevention and material reuse measures in our own operations, and supporting systems that enable the circular use of materials.

Corporate data, reporting and assurance functions define data models and controls for circularity disclosures, deploy reporting tools and ensure that all circularity-related reporting is complete, accurate and auditable.

5.2. Implementation and Monitoring

Henkel maintains and regularly updates its digital reporting tools to integrate site-related and supplier-related data, as well as to meet growing transparency requirements. These systems track operational waste, recycled plastic use, packaging design-for-recycling and packaging volumes. In addition, the use of renewable raw materials and packaging, as well as the biodegradability of our formulations, are being integrated with the ambition of ensuring transparent methods and traceable data. Henkel reports progress to internal stakeholders and publicly through its annual reporting processes, ensuring transparent and reproducible reporting.

Business units and corporate functions ensure accurate and timely data entry. They also update system information when material specifications or processes change. This supports expectations for complete, documented and verifiable resource inflow and outflow data.

6. Stakeholder Engagement

Henkel recognizes that effective integration of circularity requires coordinated action across all stakeholder groups involved in the value chain. Stakeholder engagement supports the implementation of circularity requirements, strengthens transparency and enables system-level improvements in resource efficiency, recyclability and waste management. Engagement activities are designed to ensure that stakeholders understand their responsibilities and contributions to Henkel's circularity ambitions and can act accordingly.

6.1. Employee Engagement

Henkel is dedicated to enabling employees to actively champion circular economy principles by cultivating a strong internal practitioner network. This network encourages collaboration across teams, builds practical knowledge and helps to embed circular thinking as a shared mindset throughout the organization. Through targeted training, best-practice exchanges and opportunities to co-create innovative solutions, employees are empowered to contribute directly to Henkel's circularity goals and drive meaningful impact in their daily roles.

6.2. Consumer Engagement

We help consumers to engage in more responsible practices such as saving water, recycling and repairs or upcycling. We aim to provide consumers with all the information they need to safely use and properly dispose of products and packaging. Consumer engagement activities include communication and on-pack information indicating recyclability, refillability, recycled content and disposal pathways in accordance with local collection and recycling systems. These instructions support Henkel's goal of preventing packaging waste from entering the environment and ensuring that recyclable materials are directed to appropriate collection streams. In our Consumer Brands business unit, we launched the initiative "It starts with us" to support the efficient use of products with useful tips and information for consumers. All communications must ensure compliance with regulatory expectations and must avoid misleading environmental claims.

6.3. Collaboration and Partnerships

Henkel advances circularity through collaboration across the entire value chain, including suppliers, raw material and packaging material manufacturers, trade partners, recyclers, waste management operators, customers, retailers and public institutions. These partnerships support the reduction of waste, the enhancement of material recirculation and the development of solutions that enable a regenerative, circular economy.

Henkel participates in leading circular economy initiatives and multistakeholder platforms that foster shared principles, harmonized approaches and system-level innovation. This includes engagement with the **Ellen MacArthur Foundation**, the **Prevent Waste Alliance**, the **World Business Council for Sustainable Development (WBCSD)** and its circularity workstreams, including the development of the **Global Circularity Protocol**, as well as the **Consumer Goods Forum** and **Europen**, which is advocating for a harmonized, sustainable EU market for packaging and packaged products.

Henkel is also active in cross-industry initiatives such as the **Renewable Carbon Initiative** for renewable carbon-based materials, **Forum Rezyklat**, the **U.S. Plastics Pact** and **CEFLEX**, which promote improved recyclability, circular design standards and high-quality material recovery across packaging value chains.

To support global efforts to end plastic pollution, Henkel contributes to the **Business Coalition for a Global Plastics Treaty** alongside companies, financial institutions and NGOs. This coalition advocates for global rules on product design, Extended Producer Responsibility (EPR) harmonization and the phaseout of certain problematic plastics.

In addition to global alliances, Henkel is actively engaged in region-specific partnerships and initiatives that strengthen local circularity systems. Recognizing and leveraging these diverse regional partnerships reinforces Henkel's ability to support circularity across markets with varying system maturity.

Henkel collaborates closely with partners across upstream and downstream value chain stages to support the implementation of circular design principles and to enhance the overall performance of recycling systems. This includes cooperation with packaging developers, technology providers and recycling companies to improve the processing of complex materials, increase the quality and availability of recycled materials, and strengthen recycling.

Through these collaborations, Henkel reinforces its commitment to credible, coordinated and impactful progress on circularity and contributes to the development of resilient and regenerative material systems worldwide.

7. Henkel's Sustainability Vision

Henkel's sustainability vision is anchored in the company's purpose, *Pioneers at heart for the good of generations*, and is guided by its 2030+ Sustainability Ambition Framework. Sustainability represents a core element of Henkel's corporate strategy and an essential driver of innovation, resilience and long-term value creation for customers, consumers and stakeholders.

Under the **Regenerative Planet** pillar, Henkel pursues a science-based and data-driven approach to climate action, circularity and natural resource stewardship. This framework is informed by leading scientific research, including the Planetary Boundaries framework, which outlines the environmental limits necessary to safeguard the stability of global ecosystems. In addition, Henkel applies Life Cycle Assessment considerations to help ensure that environmental impacts are evaluated holistically across the value chain.

Circularity is a central component of Henkel's sustainability strategy. The company works to advance a circular economy across its value chains by promoting responsible sourcing, increasing the use of renewable and recycled feedstocks, and integrating circular design principles into products and packaging.

Henkel's approach is supported by three strategic levers:

- **Products and technologies**, which deliver high levels of performance, meeting customers and consumers expectations, while reducing environmental impact.
- **People**, whose expertise and commitment - from employees to suppliers, customers and communities - enable sustainable progress.
- **Partnerships**, which foster knowledge sharing and drive systemic, scalable solutions across the value chain.

Henkel focuses on clear priorities for 2030 and beyond, including accelerating the transition to a net-zero future, advancing circular material use and strengthening equity, opportunity and fair working conditions throughout the organization. Transparency and accountability guide Henkel's reporting practices, with disclosures aligned to relevant regulatory requirements such as CSRD and ESRS to ensure reliable, consistent and compliant sustainability information.

By embedding sustainability into strategy, governance and daily decision-making, Henkel aims to contribute to a regenerative economy, reduce dependence on finite resources and create long-term value for future generations. Through innovation, collaboration and responsible business practice, Henkel is committed to driving meaningful and lasting sustainability transformation.

8. Henkel's Circularity Vision and Principles

Henkel's circularity vision is grounded in the ambition to transition from linear business models toward regenerative material cycles that keep resources in use for as long as possible with the highest possible value. This vision reflects our commitment to minimizing environmental impacts, reducing dependency on finite resources and strengthening long-term resilience across our business. Embracing circular economy principles means rethinking how we source materials, design our products and packaging, operate our manufacturing sites, collaborate along the value chain, and enable responsible consumption and end-of-life solutions. Henkel's approach recognizes that circularity can only succeed when systems are interconnected, innovation is fostered and all stakeholders actively contribute to reducing waste and closing material loops.

8.1. Definition of Circularity

Henkel defines circularity as the continuous, safe and efficient circulation of materials through strategies such as reduction, reuse, repair, refurbishment, remanufacturing, recycling and responsible recovery, supported by recycled or renewable and responsibly sourced inputs. This definition aligns with internationally recognized circular economy frameworks and integrates Henkel-specific requirements for product performance, material compatibility, recyclability, resource efficiency and safe degradation pathways. Circularity at Henkel aims to retain material value for as long as possible, avoid waste throughout the lifecycle and ensure that materials remain in productive loops supported by robust systems and infrastructure.

8.2. Circularity Hierarchy

To guide design and operational decisions across the company, Henkel applies a clear hierarchy to ensure resource-efficient and value-preserving strategies:

1. **Refuse and Reduce:** Prioritizing material-efficient design, lightweighting, optimized formulations and the removal of unnecessary components.

Henkel is committed to increasing the share of non-fossil materials used for formulations and packaging. This includes the use of biobased materials, recycled materials from post-consumer (PCR) and post-industrial (PIR) sources, and carbon dioxide-based feedstocks. Biobased inputs help to reduce dependence on virgin fossil resources and support lower greenhouse gas emissions in the end-of-life phase. For nature-derived materials, Henkel places specific emphasis on responsible and sustainable sourcing practices.

2. **Reuse and Repair:** Extending the useful life of products, packaging and components through maintenance, refillable or reusable formats, and technologies that support disassembly and repair.

Henkel promotes solutions that keep materials in circulation for longer by supporting refillable, reusable, modular and service-based systems. This includes enabling consumers, customers and professional users to maintain or restore product functionality through clear repair pathways, durable design features and the use of components that are engineered to withstand multiple life cycles. These approaches reduce the need for new material inputs and help preserve embedded environmental value.

3. **Refurbish and Remanufacture:** Restoring products or components to a functional state where feasible, preserving embedded value.

By offering debondable adhesive solutions, Henkel enables non-destructive disassembly, allowing high-value components to be separated, repaired, replaced and re-bonded instead of scrapped in refurbishment or remanufacturing processes. By preserving components and material value, debonding extends product lifetimes, reduces waste and decreases demand for virgin materials. Partnerships with customers help to ensure our solutions meet performance, safety and quality expectations.

4. **Recycle:** Ensuring packaging materials are designed for compatibility with existing collection, sorting and recycling systems, and supporting the creation of high-quality secondary raw materials.

Henkel prioritizes material choices and packaging formats that can be effectively recycled in state-of-the-art recycling processes in practice. Henkel conducts the recyclability assessment based on German Minimum Standard and Association of Plastic Recyclers guidelines. Henkel collaborates with value chain partners to expand access to high-quality recycled feedstocks and to promote circular systems that are capable of delivering reliable secondary materials for future use.

This hierarchy shapes Henkel's approach to product and packaging design, manufacturing systems and waste management practices.

8.3. Integrated Approach to Circularity

Henkel advances circularity through an integrated approach that covers materials, operations and systems by continuously assessing the use of renewable, recycled and responsibly sourced inputs, while strengthening transparency and traceability in procurement-related activities.

The company collaborates with suppliers and customers to integrate circularity criteria into the earliest stages of product design and to advance innovative solutions - such as adhesives enabling repair, debonding, separation and high-quality recycling - as well as other technologies that reduce carbon footprint, while continuously increasing the circularity of raw materials and packaging components.

In manufacturing, Henkel reduces resource use and waste through efficient production processes. The company also increases energy efficiency and substitutes raw material with sustainable alternatives where possible. Henkel advances water circularity through efficiency measures, circular water use enabled by quality improvements and alternative sources, and watershed replenishment activities aligned with a water-focused mitigation hierarchy.¹

Henkel extends circularity to logistics and downstream systems by improving transportation efficiency and evaluating reusable shipping formats.

Through cross-industry collaboration with suppliers, customers and relevant organizations, Henkel supports circular product and material flows. This includes promoting collection and recycling infrastructure and, within the framework of Extended Producer Responsibility (EPR), the prevention of unregulated packaging waste disposal.

8.4. Guiding Principles

Henkel's circularity efforts are built on guiding principles that ensure consistent implementation across all business units and geographies:

8.4.1. Resource Efficiency

Materials are evaluated based on resource consumption minimization, waste reduction and increased efficiency throughout the lifecycle - from raw material selection to end-of-life solutions.

8.4.2. Material Circularity

Products and packaging must be designed to remain in economic cycles at their highest value through reuse, repair, recovery or safe degradation. Design choices should support long-lasting performance and enable circular flows across all steps of the value chain.

¹ Additional information available in [Henkel Nature Policy](#)

8.4.3. Recycling System Compatibility

Design decisions must reflect that packaging is recyclable in state-of-the-art recycling systems. While Henkel applies global design-for-recycling principles, the company recognizes that circularity infrastructure differs significantly between regions. Materials, additives and adhesives must not hinder recyclability. Instead, they should support effective separation and high-quality secondary material generation.

8.4.4. Responsible Sourcing and Traceability

Suppliers are expected to comply with Henkel's Responsible Sourcing Policy requirements and to provide transparency on material characteristics, including recycled, renewable or certified inputs. Collaboration with partners is essential to expand the availability and quality of circular materials.

8.4.5. Transparency and Compliance

All circularity-related data must be accurate, verifiable and aligned with Henkel's CSRD/ESRS-aligned reporting processes. Public communication on circularity must be fact-based, validated and reflective of Henkel's standards for responsible and transparent disclosure. This includes preparing for emerging transparency instruments such as Digital Product Passports (DPP), which support traceability and standardized circularity information.

9. Third-Party Standard Reference

Henkel applies recognized external standards and international frameworks to ensure that circularity-related decisions are based on credible, science-based and widely accepted principles. These frameworks provide consistent definitions, technical criteria and best practice guidance for circular design, resource efficiency, waste management and responsible supply chain practices. Henkel's circularity approach is aligned with relevant global sustainability agendas and regulatory expectations.

Key high-level third-party references include:

- The **United Nations Sustainable Development Goals (SDGs)**, which set global expectations for responsible consumption and production, climate action and sustainable resource use.
- The **EU Green Deal** and the **EU Circular Economy Action Plan (CEAP)**, which define the strategic direction for the EU's transition toward a regenerative and resource-efficient economy.
- The **OECD Guidelines for Responsible Business Conduct**, which inform Henkel's due diligence practices across supply chains and material sourcing.
- The **Basel Convention**, which establishes global rules for the control of transboundary movement of hazardous waste.
- The **Stockholm Convention**, which regulates persistent organic pollutants relevant to materials and chemical stewardship across circularity systems.
- The **Minamata Convention**, which guides the phaseout and responsible management of mercury in global value chains.

These internationally recognized frameworks ensure that Henkel's circularity commitments remain aligned with high-level global standards, regulatory developments and best practices for responsible, transparent and sustainable resource management.

These references are periodically reviewed and may be updated as industry standards evolve, as regulatory expectations change or as new scientific evidence becomes available.

10. Impacts, Risks and Opportunities Related to Circularity

Henkel applies a structured and recurring assessment of circularity-related aspects in accordance with ESR Standard for resource use and circular economy. This assessment covers material inflows, outflows and waste streams across Henkel's activities. It is conducted on a yearly basis and follows a consistent approach aligned with Henkel's overarching materiality assessment framework.

A harmonized methodology is applied to identify, review and validate circularity-related topics on an annual basis, taking into account internal updates, defined assessment criteria and recognized reference frameworks. Cross-functional expertise and internal feedback are incorporated to ensure methodological robustness, consistency and comparability over time.

This annual assessment enables Henkel to monitor developments, reflect relevant changes and maintain continuity with previous evaluations. The outcomes of the process form the methodological basis for disclosures reflected in Henkel's Annual Report, where relevant metrics, indicators and contextual information are publicly disclosed in line with applicable reporting and regulatory requirements.

10.1. Implications for Henkel

The outcomes of the double materiality assessment guide the focus areas of this Circularity Policy. They ensure that Henkel:

- **Prioritizes actions that reduce negative environmental and social impacts**, particularly those linked to non-recyclable packaging, resource depletion and waste generation, as well as to substances or formats that limit circularity across the value chain.
- **Anticipates and mitigates financial risks associated with circular economy regulations, market dynamics and stakeholder expectations**, including exposure to recyclability and recycled content requirements, supply chain constraints for secondary materials and operational risks in markets with insufficient waste management capacity.
- **Advances opportunities that support innovation, resilience and value creation through circular product and packaging solutions**, such as recyclable product design, renewable and recycled feedstocks, solutions that support repair, remanufacturing or refurbishment and enable high-quality recycling, and new business models that depend on closed-loop systems.

- **Strengthens resource resilience** by promoting a shift from fossil-based raw materials toward renewable, recycled and responsibly sourced alternatives, reducing dependency on volatile markets and supporting a more stable and futureproof materials base.
- **Improves end-of-life outcomes** by encouraging waste minimization and increasing recyclability, reuse and high-quality recovery throughout the product life cycle, while supporting system improvements through partnerships, sector initiatives and the development of standards.
- **Aligns with CSRD/ESRS requirements by integrating impact and financial materiality perspectives into circularity governance**, ensuring that circularity considerations are systematically embedded in decision-making, strategic planning and sustainability reporting.
- **Supports long-term competitiveness and market access** by ensuring Henkel is prepared for evolving legislation, customer requirements, procurement standards and broader societal expectations related to circularity.

11. Henkel's Commitment and Ambitions

Henkel is committed to advancing a circular economy that decouples value creation from the consumption of finite natural and fossil resources. Our circularity ambitions span the entire value chain - from renewable and recycled materials to circular design, production, use phase solutions and high-quality end-of-life systems. These commitments guide how we innovate, collaborate and operate to strengthen resilience, improve environmental outcomes and create long-term sustainable value.

11.1. Renewable, Recycled and Responsible Materials

Circularity begins with the materials that companies select. Henkel strives to strengthen resource resilience by reducing dependency on fossil-based raw materials and scaling the use of:

- **Renewable materials**, including biobased feedstocks and responsibly sourced natural ingredients and packaging materials.
- **Recycled materials**, such as recycled plastics, recycled polymers for adhesives and recycled metals or paper-based formats. Their availability and quality vary across regions, which influences progress for recycled content. Long-term global design principles remain consistent.
- **Traceable materials** that support transparency across supply chains.
- **Low-carbon raw materials** that reduce the environmental footprint of production and end-of-life.
- **Certified mass-balance methods** might be applied for the above if in line with Henkel's position².

Through responsible material selection, Henkel contributes directly to reducing resource extraction and supports increasing demand for high-quality secondary material availability.

² Additional information available in [Henkel Mass Balance Position](#)

11.2. Circular Design for Products and Packaging

Design determines the majority of environmental impacts. Henkel embeds circular design principles across all business units to ensure products and packaging are optimized for circular flows:

- **Design for recyclability**, with mono-material structures, as well as components that support recyclability and avoid problematic materials.
- **Material efficiency**, through lightweight designs, concentrated formulations, smart dispensing, simplified structures or reuse and refill compatibility. Implementation of reuse and refill models depends on regional consumer behavior, retail formats and system maturity. Henkel maintains a global ambition to support circular consumption models.
- **Technology solutions that enable** repair, remanufacturing, refurbishment or recycling via debonding, disassembly and separation.
- **Biodegradability and environmental safety**, where applicable and beneficial.

Circular design provides the foundation for keeping products and materials in use for longer and maximizing their recovery at end-of-life.

11.3. Circularity in Production and Operations

Henkel has integrated waste tracking against set targets and commitments as an integral part of production steering and standard performance management. Key measures include:

- **Preventing waste** through optimized processes and digital tools that support resource efficiency.
- **Increasing reuse and recycling of production materials**, ensuring they re-enter appropriate circular pathways.
- **Minimizing the generation of mixed or unrecyclable waste** and strengthening internal waste segregation.
- **Improving the circularity of operational inputs**, such as pallets, packaging and other resources including energy and water.
- **Prioritizing recycling and recovery over disposal**, using landfill or incineration only when no feasible alternative exists.

These measures reduce environmental impacts and help to move operational systems toward a circular use of resources.

11.4. Circular Consumption and Use Phase Solutions

Henkel enables consumers and customers to make circular choices by:

- **Providing clear instructions for use, recycling and disposal**, helping end users to act responsibly and return materials into the loop.
- **Developing repair-enabling solutions** such as adhesives that extend product life and reduce the need for virgin replacements.

- **Offering refill systems** that reduce packaging needs across multiple uses, while also providing more concentrated formulations that save packaging materials by creating more value per volume of product.
- **Supporting customers and consumers with tailored solutions** that reduce the environmental impact during the use phase.

These solutions strengthen consumer participation in the circular economy and reduce overall material demand.

11.5. Collection, Sorting, Reverse Logistics and End-of-Life

To ensure materials can circulate effectively, Henkel supports improved collection and sorting systems by:

- **Designing products and packaging that function in global EPR systems**, including deposit return schemes and existing sorting technologies.
- **Producing recyclable packaging and components** that support efficient throughput in sorting and recycling facilities.
- **Enabling high-quality mechanical, solvent-based and chemical recycling** by designing materials that can be recovered at high levels of purity.
- **Collaborating with recyclers to pilot new processes**, improve yields and increase the availability of high-quality secondary materials.
- **Partnering** with retailers, waste management organizations and logistics providers.
- **Supporting the transition to harmonized waste collection practices**, enabling higher rates of collection, sorting and recycling across regions.

Improved collection and sorting are essential for scaling high-quality recycling and enabling closed-loop material systems.

11.6. Circular Business Transformation

Circularity also requires rethinking how value is created. Henkel accelerates circular business models by:

- **Supporting remanufacturing, refurbishment and repair** in industrial and consumer applications.
- **Developing innovative technologies** such as debonding adhesives or recyclable solutions that unlock new circular value streams.
- **Embedding circularity into portfolio roadmaps**, ensuring new launches reflect long-term resource strategies.

Circular business transformation ensures that Henkel's value creation becomes increasingly regenerative and resilient.

11.7. Partnerships, Collaboration and System-Level Change

Circularity requires collective action. Henkel actively contributes to system-level change by:

- **Collaborating with industry alliances, NGOs, academic partners and innovators** to develop scalable solutions for recyclability, reuse and renewable materials.
- **Engaging in multistakeholder initiatives** such as circular design guidelines, plastics coalitions and recycling networks.
- **Supporting policy development** that advances EPR systems, harmonized recyclability standards and improved waste management infrastructure.

Through collaboration, Henkel strengthens enabling conditions that support a circular economy far beyond its own operations.

11.8. Continuous Innovation and Future-Ready Solutions

Innovation is at the core of Henkel's circularity approach. The company is committed to:

- **Developing new materials and formulations** that reduce emissions, support renewable inputs and improve recyclability.
- **Enabling next-generation packaging concepts** that are rooted in circular design principles.
- **Leveraging digital tools and analytics** to measure circularity performance, guide decision-making and scale impactful solutions.
- **Exploring emerging technologies** such as solvent-based and chemical recycling, biomaterial innovation and system-level digital transparency.

This commitment ensures Henkel remains at the forefront of circularity transformation and is prepared for evolving market, policy and societal expectations.

12. Continuous Improvement

Henkel is committed to the continual enhancement of its circularity performance and embeds this ambition across its operations, value chain activities and stakeholder relationships. Continuous improvement is driven by structured collaboration with governments, suppliers, converters, recyclers and other value chain partners to advance circular solutions, integrate new learnings and adopt emerging best practices. Performance data, stakeholder feedback and relevant industry developments are systematically reviewed and used to update circularity roadmaps, internal standards and implementation plans.

Business units and functions evaluate and integrate new technologies that support circularity objectives. This includes solutions that are compatible with established recycling systems, as well as reuse and repair pathways. Production sites identify opportunities for waste prevention, material valorization and increased diversion from landfill. They also engage regional partners to support effective implementation. Documented learnings from these activities are used to facilitate broader scale-up across sites and functions.

Employees are encouraged to contribute to sustainability initiatives, including waste prevention, recycling and cleanup activities. This reinforces a culture of accountability and engagement. Henkel also monitors developments in circular economy regulations, market expectations and technological innovations to ensure its practices remain effective, compliant and aligned with evolving external requirements.

Through this structured approach to continuous improvement, Henkel strengthens the quality, resilience and long-term impact of its circularity efforts and supports the ongoing transition toward a regenerative circular economy.

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14. Definitions

Term	Definition
Biodegradability	<p>Microbial conversion of a material into CO₂ (and sometimes water and biomass) under specified aerobic conditions, measured via standardized test methods.</p> <p><i>Source: ISO 9439:1999 and ISO 14852:2021.</i></p>
Circular design	<p><i>Ecodesign:</i> The integration of environmental sustainability considerations into the characteristics of a product and the processes taking place throughout the product's value chain.</p> <p><i>Source: Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of Ecodesign requirements for sustainable products.</i></p>
Circular economy	<p>Economic system that uses a systemic approach to maintain a circular flow of resources, by recovering, retaining or adding to their value, while contributing to sustainable development.</p> <p><i>Source: ISO 59004:2024.</i></p>
Design for Recycling	<p>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.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Digital Product Passport	<p>Set of data specific to a product that includes the information specified in the applicable delegated act and that is accessible via electronic means through a data carrier.</p> <p><i>Source: Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of Ecodesign requirements for sustainable products.</i></p>
Disassembly	<p>Product's design that enables the product to be taken apart at the end of its useful life in such a way that allows components and parts to be reused, recycled, recovered for energy or, in some other way, diverted from the waste stream.</p> <p><i>Source: ISO 14021:2016.</i></p>
Disposal	<p>Any operation which is not recovery even where the operation has as a secondary consequence the reclamation of substances or energy.</p> <p><i>Source: Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.</i></p>
Environmental impact	<p>Any change to the environment, whether adverse or beneficial, wholly or partially resulting from a product during its life cycle.</p> <p><i>Source: Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of Ecodesign requirements for sustainable products.</i></p>

Extended Producer Responsibility (EPR)	<p>Extended producer responsibility, i.e. an environmental policy approach in which a producer's responsibility for a product is extended to the post-consumer stage of a product's life cycle.</p> <p><i>Source: Development of Guidance on Extended Producer Responsibility (EPR) FINAL REPORT European Commission - DG Environment 2014.</i></p>
High-quality recycling	<p>Any recycling process which produces recycled materials that are of equivalent quality to the original materials, based on preserved technical characteristics, and that are used as a substitute to primary raw materials for packaging or other applications where the quality of the recycled material is retained.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Life Cycle Assessment (LCA)	<p>Compilation and evaluation of the inputs, outputs and the potential environmental impacts of a product system throughout its life cycle.</p> <p><i>Source: ISO 14040:2006.</i></p>
Mass balance (chain of custody)	<p>Chain of custody model, whereby feedstocks with different attributes are physically mixed during the processing, the attributes of the used feedstocks remain virtually tracked and assigned to specific portions of the product.</p> <p><i>Source: ISO 22095:2020.</i></p>
Packaging	<p>Item, irrespective of the materials from which it is made, that is intended to be used by an economic operator for the containment, protection, handling, delivery or presentation of products to another economic operator or to an end user, and that can be differentiated by packaging format based on its function, material and design, including:</p> <ul style="list-style-type: none"> (a) an item that is necessary to contain, support or preserve a product throughout its lifetime, without being an integral part of the product, and which is intended to be used, consumed or disposed of together with the product; (b) a component of, and ancillary element to, an item referred to in point (a) that is integrated into the item; (c) an ancillary element to an item referred to in point (a) that is hung directly on, or attached to, the product and that performs a packaging function, without being an integral part of the product, and which is intended to be used, consumed or disposed of together with the product; (d) an item that is designed and intended to be filled at the point of sale in order to dispense the product, which is also referred to as 'service packaging'; (e) a disposable item that is sold and filled or designed and intended to be filled at the point of sale and which performs a packaging function. <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Packaging levels: Primary packaging	<p><i>Sales packaging:</i> Packaging conceived so as to constitute a sales unit consisting of products and packaging to the end user at the point of sale.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>

Packaging levels: Secondary packaging	<p><i>Grouped packaging:</i> packaging conceived so as to constitute a grouping of a certain number of sales units at the point of sale, irrespective of whether that grouping of sales units is sold as such to the end user or whether it serves as a means to facilitate the restocking of shelves at the point of sale or to create a stock-keeping or distribution unit, and which can be removed from the product without affecting its characteristics.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Packaging levels: Tertiary packaging	<p><i>Transport packaging:</i> Packaging conceived so as to facilitate the handling and transport of one or more sales units or a grouping of sales units, in order to prevent damage to the product from handling and transport, but which excludes road, rail, ship and air containers.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Packaging waste	<p>Any packaging or packaging material that is waste, with the exception of production residues.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Post-consumer recycled (PCR) material	<p><i>Post-consumer:</i> 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.</p> <p><i>Source: ISO 14021:2016.</i></p>
Post-industrial recycled (PIR) material	<p><i>Pre-consumer:</i> 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.</p> <p><i>Source: ISO 14021:2016.</i></p>
Recovery	<p>Any operation the principal result of which is waste serving a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function, or waste being prepared to fulfil that function, in the plant or in the wider economy.</p> <p><i>Source: Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.</i></p>
Recyclability	<p>Compatibility of packaging with the management and processing of waste by design, based on separate collection, sorting in separate streams, recycling at scale and the use of recycled materials to replace primary raw materials.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Recycled content	<p>Proportion, by mass, of recycled material in a product or packaging. Only pre-consumer and post-consumer materials shall be considered as recycled content, consistent with the following usage of terms.</p> <p><i>Source: ISO 14021:2016</i></p>

Recycling	<p>Any recovery operation by which waste materials are reprocessed into products, materials or substances whether for the original or other purposes. It includes the reprocessing of organic material but does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.</p> <p><i>Source: Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.</i></p>
Reduce	<p>Reduction in the amount of material, energy or water used to produce or distribute a product or packaging or specified associated component.</p> <p><i>Source: ISO 14021:2016.</i></p>
Refill	<p>Operation by which a container that fulfils the packaging function, and that is either owned by the end user or purchased by the end user at the point of sale of the final distributor is filled by the end user or by the final distributor with one or several products purchased by the end user from the final distributor.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Refurbishment	<p>Actions carried out to prepare, clean, test, service and, where necessary, repair a product or a discarded product in order to restore its performance or functionality within the intended use and range of performance originally conceived at the design stage at the time of the placing of the product on the market.</p> <p><i>Source: Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of Ecodesign requirements for sustainable products.</i></p>
Remanufacturing	<p>Actions through which a new product is produced from objects that are waste, products or components and through which at least one change is made that substantially affects the safety, performance, purpose or type of the product.</p> <p><i>Source: Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of Ecodesign requirements for sustainable products.</i></p>
Renewable	<p>Resource that can be naturally or artificially grown or replenished within a foreseeable time frame by processes found in nature.</p> <p><i>Source: ISO 59004:2024.</i></p>
Repair	<p>One or more actions carried out to return a defective product or waste to a condition where it fulfils its intended purpose.</p> <p><i>Source: Regulation (EU) 2024/1781 of the European Parliament and of the Council of 13 June 2024 establishing a framework for the setting of Ecodesign requirements for sustainable products.</i></p>
Reuse	<p>Any operation by which reusable packaging is used again multiple times for the same purpose for which it was conceived.</p> <p><i>Source: Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.</i></p>

R-Framework	<p>The R-framework includes steps such as refuse, rethink, reduce, reuse, repair, refurbish, remanufacture, repurpose, recycle, and recover, provides a hierarchical approach to closing material loops and achieving greater sustainability.</p> <p><i>Source: Alivojvodic, V., Kokalj, F. (2024). Redefining Waste: R-Strategies and Metrics as a Framework for Driving Progress of Circular Economy Performance.</i></p>
Secondary raw materials	<p>Materials that have undergone all necessary checking and sorting and been obtained through recycling processes and can substitute primary raw materials.</p> <p><i>Source: Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste.</i></p>
Waste	<p>Any substance or object which the holder discards or intends or is required to discard.</p> <p><i>Source: Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.</i></p>
Waste hierarchy	<p>Priority order in waste prevention and management legislation and policy: prevention, preparing for reuse, recycling, other recovery and disposal.</p> <p><i>Source: Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.</i></p>
Waste management	<p>Collection, transport, recovery (including sorting), and disposal of waste, including the supervision of such operations and the aftercare of disposal sites, and including actions taken as a dealer or broker.</p> <p><i>Source: Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.</i></p>