



Navigating Food Packaging Recycling Mandates: Challenges and Potential Solutions

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2026-June 8



Who is Tetra Pak?





**It starts
with food**





But food doesn't just happen

It has to be planted. Produced. Processed. Packaged. And protected.



We're here to play our part

We commit to making food safe and available, everywhere, and we promise to protect what's good:
food, people and the planet.



We provide advanced food production systems

From product creation and recipe testing to processing, filling, packaging, logistics, services and beyond.





Local presence with global knowledge

Tetra Pak

24,456
employees

€12.8
billion net sales

Sales in
160+
countries

6 R&D
R&D centres

8
customer
innovation centres

51
production
plants

8
technical
training centres

89
sales offices



Circularity

We support a more circular food system. We design food packaging with recycling in mind, use renewable materials, and expand collection and recycling to keep materials in use and out of landfills.



We take a holistic approach when it comes to circularity, from design to end-of-life. We design recyclable food packaging, increase the use of recycled and renewable materials, and expand collection and recycling to keep materials in use.



We are doing our part

100%

Forest Stewardship Council sourced paperboard

A-list

CDP Climate and Forests ranking

50% by 2030

reduce water consumption

Net Zero

by 2030

Net Zero

Value chain by 2050

100%

Renewable electricity by 2030

Eradicate waste to landfill

From Tetra Pak production sites by 2030



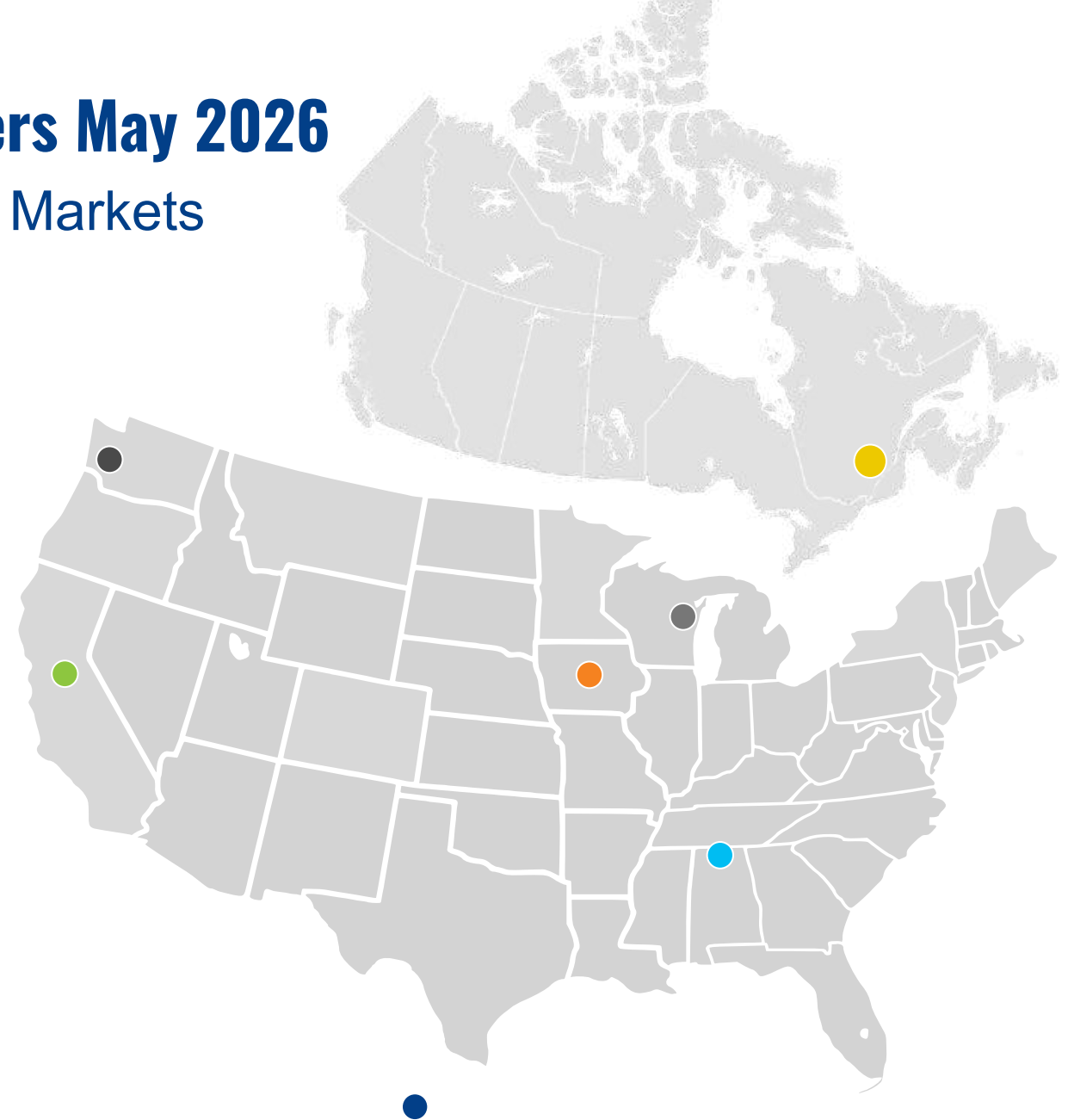
Food and beverage carton recyclers May 2026

Supporting the Development of End Markets

- **North Pacific Paper Company (NORPAC)** (as part of mixed paper)
- **ReCB, LLC. Iowa**
- **Sustana Levis, Quebec & DePere, WI**
- **Essity Tissue**
- **Kimberly-Clark de Mexico**
- **ReCB, LLC. California**

Export markets recycling cartons from U.S. and Canada:

- Korea
- India
- Thailand



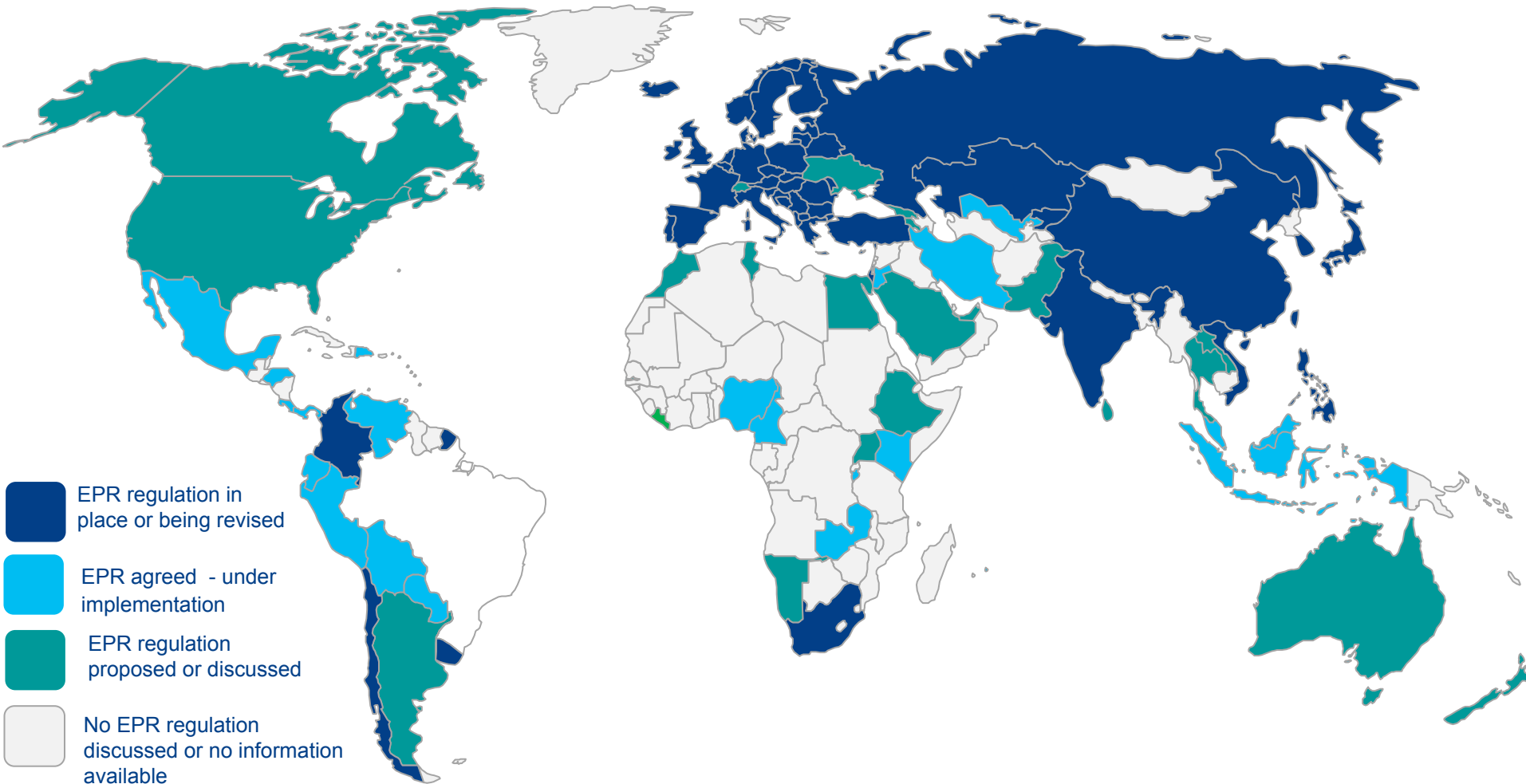
The Challenges





Global EPR Landscape

Approx. 90 countries or sub-jurisdictions have EPR legislation in force








Current Status of Circularity Programs in Canada: Programs are provincially-led and created


Current status of EPR policies in Canada


Current status of DRS in Canada

 EPR in place for packaging materials

 EPR agreed but not yet implemented


 EPR under discussion

 DRS in place including BCs

 DRS in planning/discussion

 DRS in place excluding BCs

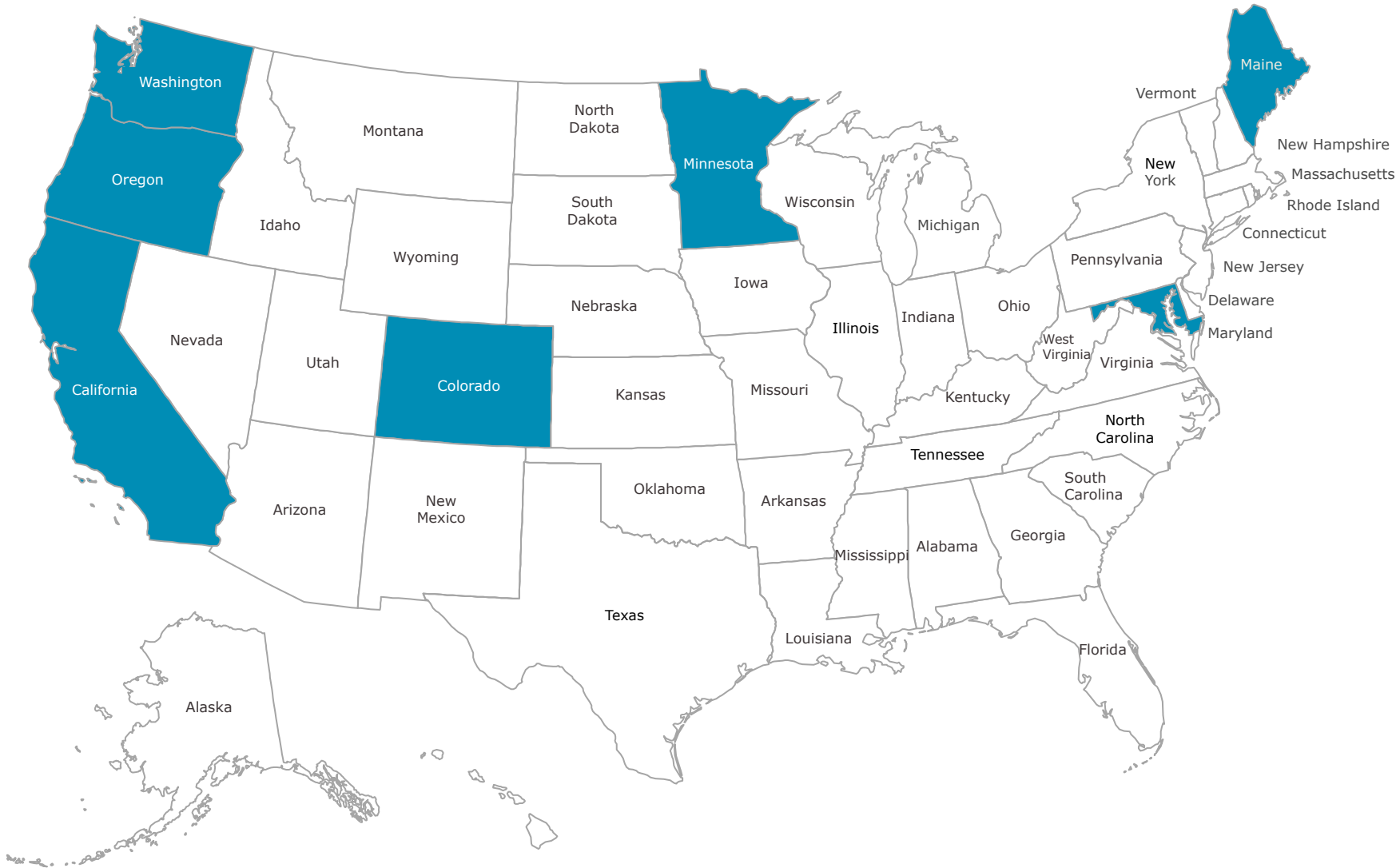
 DRS includes milk

 DRS in finalization

 DRS only includes alcohol containers (beer only in MB)



USA EPR Enacted Legislation 2026





EPR Rates & Dates by State

Policy	ME	OR	CO	CA	MN	WA	MD
Post-Consumer Recycled Content (PCR)	<p>PRO to demonstrate how the program will increase the amount of PCR in packaging material used by producers.</p> <p>Regulations require the percent of the total weight of packaging material eligible for a PCR material incentive fee, by base material, to be (paper and plastic must meet for cartons):</p> <ul style="list-style-type: none"> - 10% from 2030 to 2039, - 20% from 2040 to 2049, - 30% from 2050 onward. 	No requirements	<p>PRO to set minimum PCR targets for all material types for 2030 and 2035. Entire industry must meet goals, not individual producers.</p> <p>2030: Rigid Plastic – 20% Flexible Plastic – 5% Paper – 40% (already at 30-40%) Metal – 40% Glass – 30%</p> <p>2035: Rigid Plastic – 25% Flexible Plastic – 10% Paper – 45% Metal – 45% Glass – 35%</p>	<p>PRO to establish how PCR will be incorporated into covered material, including the amounts of PCR. No rates & dates, but serves to raise or lower producer fees.</p>	Set by the Commissioner	<p>PRO to propose postconsumer recycled content targets by covered materials type in PRO plan. For products for which postconsumer recycled content rates are established in RCW 70A.245.010 through 70A.245.050 and 70A.245.090 (1), (2), and (4), those rates must be included in an approved plan</p>	<p>PRO to establish how PCR will be incorporated into covered material, including the amounts of PCR</p>
Source Reduction Requirements	<p>By rule, the total weight of packaging reported collectively by producers should be reduced by no less than:</p> <ul style="list-style-type: none"> - 40% from 2040 to 2049 - 60% from 2050 onward 	No requirements	<p>PRO to incentivize producers to reduce packaging through product design changes, the development or expansion of systems for reusable packaging, and product innovation.</p>	<p>Source reduction targets (only for plastic – includes plastic part of cartons – whole industry not individual producers):</p> <ul style="list-style-type: none"> 10% by 2027 20% by 2030 25% by 2032 	Set by the Commissioner	<p>PRO to propose requirements for plastics only</p>	<p>Not set, defined in the performance targets as 'waste reduced' in covered materials</p>



EPR Rates & Dates by State

Policy	ME	OR	CO	CA	MN	WA	MD
Collection & Recycling Rates	<p>Material-specific recycling rates should be no less than:</p> <ul style="list-style-type: none"> - 60% from 2030 to 2034 - 65% from 2035 to 2039 - 70% from 2040 to 2044 - 75% from 2045 onward. 	<p>Statewide recycling goal for plastic packaging and plastic food serviceware (ORS 459A.926), with targets of (doesn't apply to cartons):</p> <ul style="list-style-type: none"> 2028 – at least 25% 2040 – at least 50% 2050 – at least 70% 	<p>PRO set minimum recycling rate targets for all material types</p> <p>2030: Collection – 44% Recycling – 41%</p> <p>2035: Collection – 59% Recycling – 55%</p>	<p>PRO to set recycling rates for covered materials.</p> <p>Plastic covered material must be recycled at a rate of: 30% on and after 1/1/28 40% on and after 1/1/30 65% on and after 1/1/32</p>	<p>The PRO to propose targets in plan. The agency is expected to set goals through rulemaking.</p>	<p>PRO to propose performance targets based on needs assessment. The department is expected to set goals through rulemaking.</p>	<p>PRO to propose performance targets based on needs assessment. The department is expected to set goals through rulemaking.</p>
Reuse	<p>The percent by weight of total packaging material reported by producers that is managed for reuse should be no less than:</p> <ul style="list-style-type: none"> - 15% from 2030 to 2039 - 30% from 2040 to 2049 - 50% from 2050 onward 	<p>No specific reuse requirement.</p>	<p>No specific reuse requirement.</p>	<p>PRO to demonstrate how the program will enable more reuse (e.g., infrastructure, retrofits, education).</p>	<p>The PRO to propose targets in plan. The agency is expected to set goals through rulemaking.</p>	<p>PRO to propose performance targets based on needs assessment. The department is expected to set goals through rulemaking.</p>	<p>PRO to propose performance targets based on needs assessment. The department is expected to set goals through rulemaking.</p>



Eco-Modulated Fees in EPR for PPP Laws

CA	CO	ME	MD	MN	OR	WA	Fee Incentives
CA	CO	ME	MD	MN	OR	WA	Use of post-consumer recycled content
CA	CO	ME	MD	MN	OR	WA	Reductions in the amount of packaging material and/or paper products (source reduction)
CA	CO	ME	MD	MN	OR	WA	Enhanced recyclability or commodity values of covered materials.
CA	CO	ME	MD	MN	OR		Increased reuse / refill of covered materials**
CA*	CO	ME	MD	MN	OR	WA	Decreasing / eliminating toxicity
CA	CO	ME	MD	MN	OR		Use of compostable materials
CA	CO	ME	MD	MN	OR		Labeling to improve consumer behavior / reduce confusion
CA	CO	ME	MD	MN	OR	WA	Use of renewable materials
CA	CO	ME	MD	MN	OR	WA	High (relative) recycling rates of covered materials
CA	CA	ME	MD	MN	OR		Standardize material to simplify downstream management
CA	CA	ME	MD	MN	OR		A reduction of litter from packaging material
CA	CA	ME	MD	MN	OR		The product-to-package ratio
CA	CA	ME	MD	MN	OR	WA	The producer's choice of material
CA	CA	ME	MD	MN	OR	WA	Life cycle environmental impacts

*California specifies that compostable materials must not contain toxic additives

**Reuse/refill criteria varies among statutes. See statutes for additional details.

State	Fee Disincentives
CA	<ul style="list-style-type: none"> • Presence of hazardous material • Contain toxic heavy metals, pathogens, or additives.
CO	<ul style="list-style-type: none"> • Designs and practice that increase the cost of recycling, reusing, or composting materials • Designs and practice that disrupt the recycling of other materials • Covered materials not on minimum recyclable list
ME	<ul style="list-style-type: none"> • Further rules will be set to incentivize or disincentivize packaging design
MD	<ul style="list-style-type: none"> • Low recycled content • Negative impact on human health • Negative impact from raw material extraction, disposal
MN	<ul style="list-style-type: none"> • Rules will be set to discourage materials and packaging design in covered materials with negative environmental and health impacts
OR	<ul style="list-style-type: none"> • PRO may establish further criteria

The Opportunities





The global food system is under pressure

9.7 bn

people worldwide by 2050¹

Over 2 bn

people already struggling to get access to sufficient food²

65%

of consumers believe political instability has seriously disrupted the food system³

42%

of consumers are concerned they won't access the food types they want³

Up to 40%

of all food produced never gets eaten – it's lost or wasted along the value chain⁴

Over 1/3

of global greenhouse gas emissions come from food systems⁵



Food systems

We're committed to strengthening food security, reducing food loss and waste, and improving livelihoods.

An advanced manufacturer at the forefront of technology and innovation, we provide modern systems for food production and packaging that enhance food security, increase affordable access to food, and improve livelihoods and economies.



Waste to value in Africa Zambia





Turning waste into value in Africa

Market opportunity: example Zambia

- ▶ 50+% fruit and vegetable post harvest loss due to lack of processing and packaging infrastructure

Value Proposition

- ▶ Processing and Packaging infrastructure stabilizes farmer income and an attractive investment opportunity

Strategic Advantage: Zambia

- ▶ Strong agro-resources, central location, and government support de-risk investment

Scalable Platform

- ▶ Modular plant starting with tomatoes, expandable to other crops with global partners.





USA Government Aid Programs





Other Opportunities

Farm to Table Grant Programs



- ▶ [USDA Resilient Food Systems Infrastructure \(RFSI\)](#)
- ▶ [USDA Value-Added Producer Grants \(VAPG\)](#)
- ▶ [US EPA & USDA Food Waste Initiatives](#)
- ▶ [State-Level Climate Funds](#)



Canada



The ongoing California challenge

Climate, circularity, claims, oh my



California CARB

Emission & Financial Reporting

- ▶ **2026 fiscal year emissions:**
 - Scope 3 emissions reporting begins in 2027
- ▶ **SB 261 climate financial risk reports:**
 - First reports were due January 1, 2026, with subsequent reports biennially (every two years). (Reporting has been paused)
- ▶ **Assurance milestones:**
 - Limited assurance beginning with 2026 reports and transitioning to reasonable assurance by 2030.





California packaging legislation

State legislation with potential for national impact

- ▶ Senate Bill 343 “Truth in Recycling Law” enacted in 2021
 - Prohibits the use of “chasing arrows” recycling symbol or any recyclability claim unless the following criteria are met
 - A package must be accepted by a minimum of 60% of California households (Access)
 - A package must be sorted into a defined stream by processing facilities serving at least 60% of state recycling programs (Sortation)

Both thresholds must be met by October 2026

- ▶ Senate Bill 54 “Plastic Prevention and Packaging Producer Responsibility Act” enacted in 2022
 - Established an EPR (Extended Producer Responsibility Program) for single-use packaging and plastic food serviceware

Questions?

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We're here to make food safe and available. It's why we provide advanced food production systems. In collaboration with our customers and suppliers, driven by more than 24,000 dedicated employees worldwide, we protect food sustainably every day for hundreds of millions of people in more than 160 countries.

Because we're here to fulfil a purpose:

**We commit to making food safe and available, everywhere, and we promise to protect what's good:
food, people and the planet.**

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