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## **Regulatory Information & Alignment Note** **EU Packaging and Packaging Waste Regulation (PPWR) — Article 5 and PFAS**

### **1. Purpose and scope**

Prepared in line with M&T Displays' commitment to regulatory awareness, transparency, and responsible business practices, this document provides up-to-date information on the relevant provisions of the EU Packaging and Packaging Waste Regulation (PPWR), focusing specifically on Article 5 (Substances of Concern) and regulatory developments regarding per- and polyfluoroalkyl substances (PFAS).

The purpose of this document is to support early awareness, alignment and a structured dialogue with customers and business partners regarding upcoming regulatory requirements applicable to the packaging of our products placed on the EU market.

This document is provided for information purposes only and does not constitute a declaration of compliance, a certification or a contractual commitment.

### **2. Regulatory background — PPWR**

Regulation (EU) 2025/40 on packaging and packaging waste establishes a harmonised framework governing packaging sustainability, safety, and circularity across the European Union. The regulation entered into force on 11 February 2025, with several obligations subject to transitional timelines.

A key element of the PPWR framework is the management of substances of concern in packaging and packaging components, including requirements related to restriction, transparency, traceability, and technical documentation.

### **3. PPWR Article 5 — Substances of Concern**

Article 5 of the PPWR addresses the presence of substances of concern in packaging and packaging components. The objectives of Article 5 include:

- \* Minimising risks to human health and the environment,
- \* Preventing adverse impacts on recycling and material recovery processes,
- \* Supporting safe and circular packaging systems.



Article 5 introduces requirements related to substance restrictions, information obligations, and the availability of technical documentation to demonstrate conformity, in alignment with the PPWR conformity assessment framework.

The provisions of Article 5 will become applicable as of 12 August 2026.

#### **4. PFAS — regulatory context and timelines**

PFAS are subject to regulatory attention under PPWR Article 5, as well as existing and proposed measures under REACH and other relevant EU chemicals legislation.

Under the PPWR, provisions related to substances of concern, including those addressed under Article 5, will become applicable as of 12 August 2026. Regulatory expectations concerning PFAS in packaging are therefore linked to this defined transition period.

Further clarification regarding scope, definitions, analytical methodologies, and implementation is expected through secondary legislation, delegated acts, and guidance prior to the date of application. Accordingly, no immediate or retroactive obligations arise under PPWR Article 5 before the applicable date set out in the Regulation.

#### **5. M&T Displays approach**

In light of these developments, the approach is as follows:

- Actively monitor the requirements of the PPWR, including Article 5,
- Assess regulatory implications in line with defined timelines and evolving guidance,
- Engage with suppliers, customers, and relevant industry platforms to follow regulatory interpretations, best practices, and implementation developments.



## 6. Customer engagement and alignment

Given the relevance of PPWR Article 5 and PFAS-related requirements, M&T Displays views this topic as an important element of ongoing and future regulatory alignment discussions with customers.

We welcome continued dialogue to understand:

- Customer expectations and internal timelines,
- Policies or guidance related to PPWR and PFAS,
- Anticipated documentation or information needs as regulatory clarity increases.

## 7. Important notice

Unless explicitly stated otherwise in a separate written declaration:

- This document is provided for information purposes only,
- It does not represent a declaration of compliance or absence of PFAS,
- It does not replace any legally required declarations or technical documentation under PPWR, REACH, or other applicable regulations.

Formal compliance statements, where required, will be addressed separately in line with confirmed regulatory scope, guidance, and timelines.