FORESCO

PALLETS | PACKAGING

FOR ALL LOGISTICS CHALLENGES

PROFESSIONALS IN
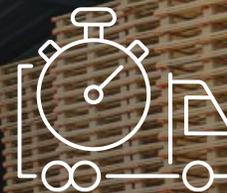## PALLETS AND PACKAGING

PROFESSIONALS IN

Design and manufacture

Sort and repair

Just-in-time delivery

Local and sustainable

MARKET LEADER
IN THE BENELUX

600M
turnover

2.000
employees
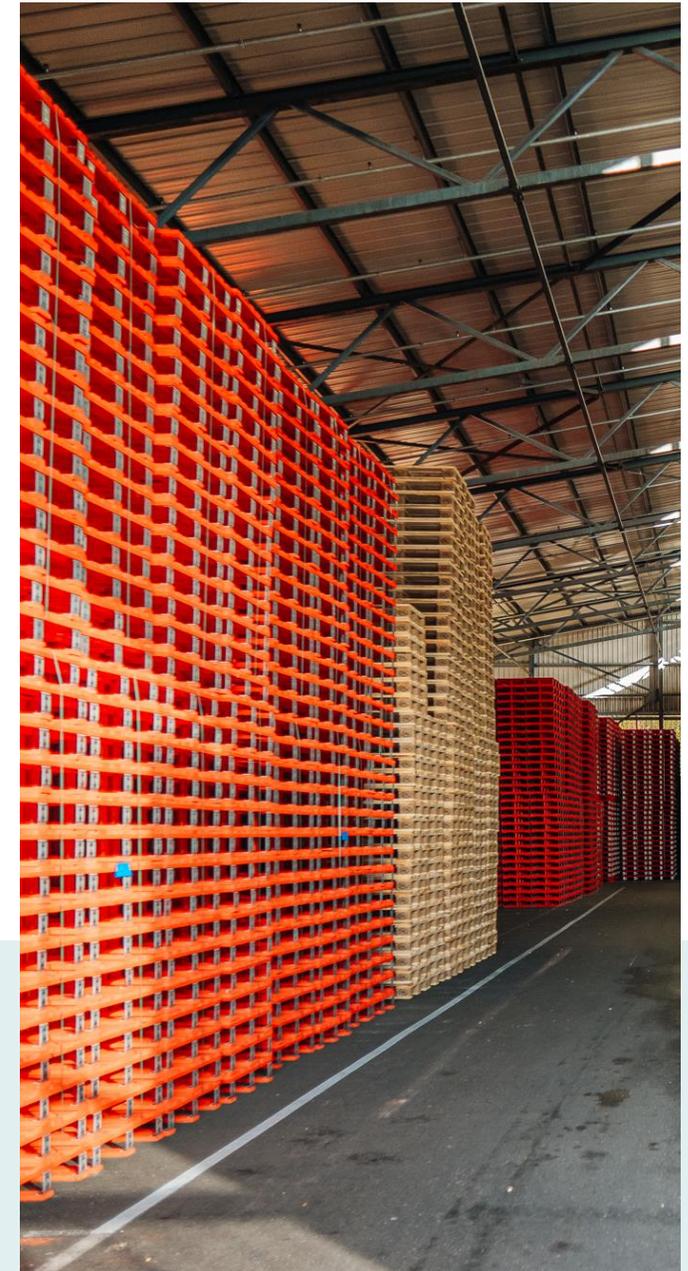
49
locations

80.000
pallets
per day

70.000
repaired
pallets per day

24.000m²
wooden packaging
units per day

AMBITIOUS GROWTH

ALWAYS NEARBY

Multiple sites in
Belgium, the Netherlands, Germany and Scandinavia
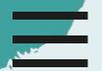
FORESCO
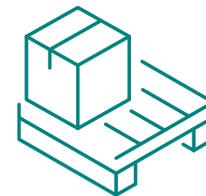
AND EU LEGISLATION

FORESCO and EU legislation

CSRD

EUDR

PPWR
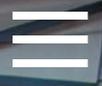
WIDE OFFER OF
PALLETS AND PACKAGING

WIDE OFFER OF

New
pallets
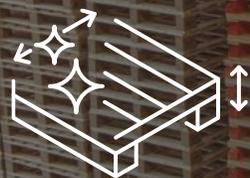
Used
pallets
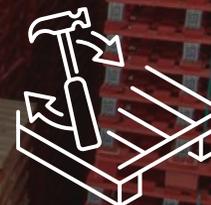
Collect, repair
and re-use

Packaging

FORESCO
AND CSRD

CORPORATE SUSTAINABILITY REPORTING DIRECTIVE

Double Materiality Assessment

Policies, actions, targets and metrics

E.g. sustainably sourced materials (PEFC)

FORESCO
AND PEFC

SUSTAINABLY SOURCED WOOD

PEFC (64 %)
FSC (3 %)
Other (33 %)
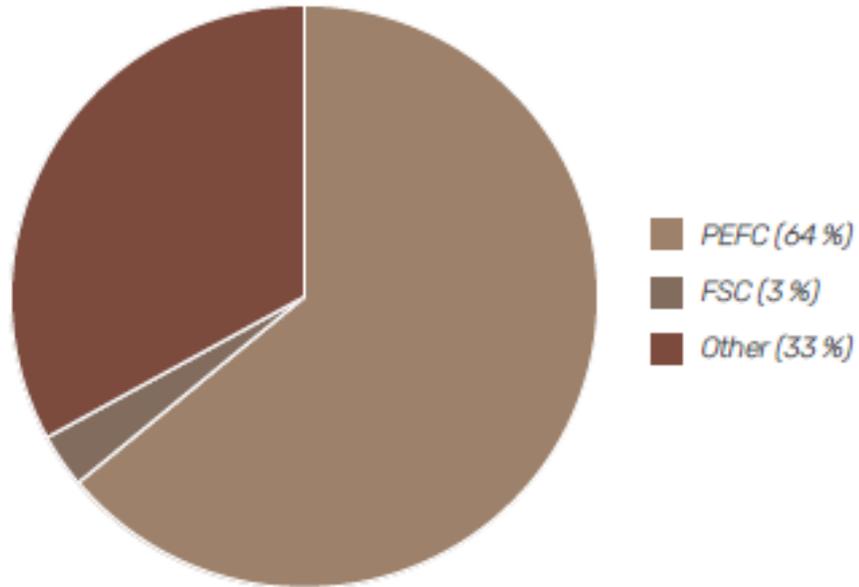
Percentages are based on procurement data from sites already using the central ERP system. For the 2024 reporting year, this includes nearly 65 % of total wood procurement across all sites.

PROCUREMENT POLICY

Short supply chain

Mainly EU contintent

Only certified suppliers since 1/1/25

FORESCO
AND EUDR

THE BASIC RAW MATERIAL FOR OUR PRODUCTS IS WOOD

Deforestation free products

Mapping supply chain risks

Ascertain due diligence
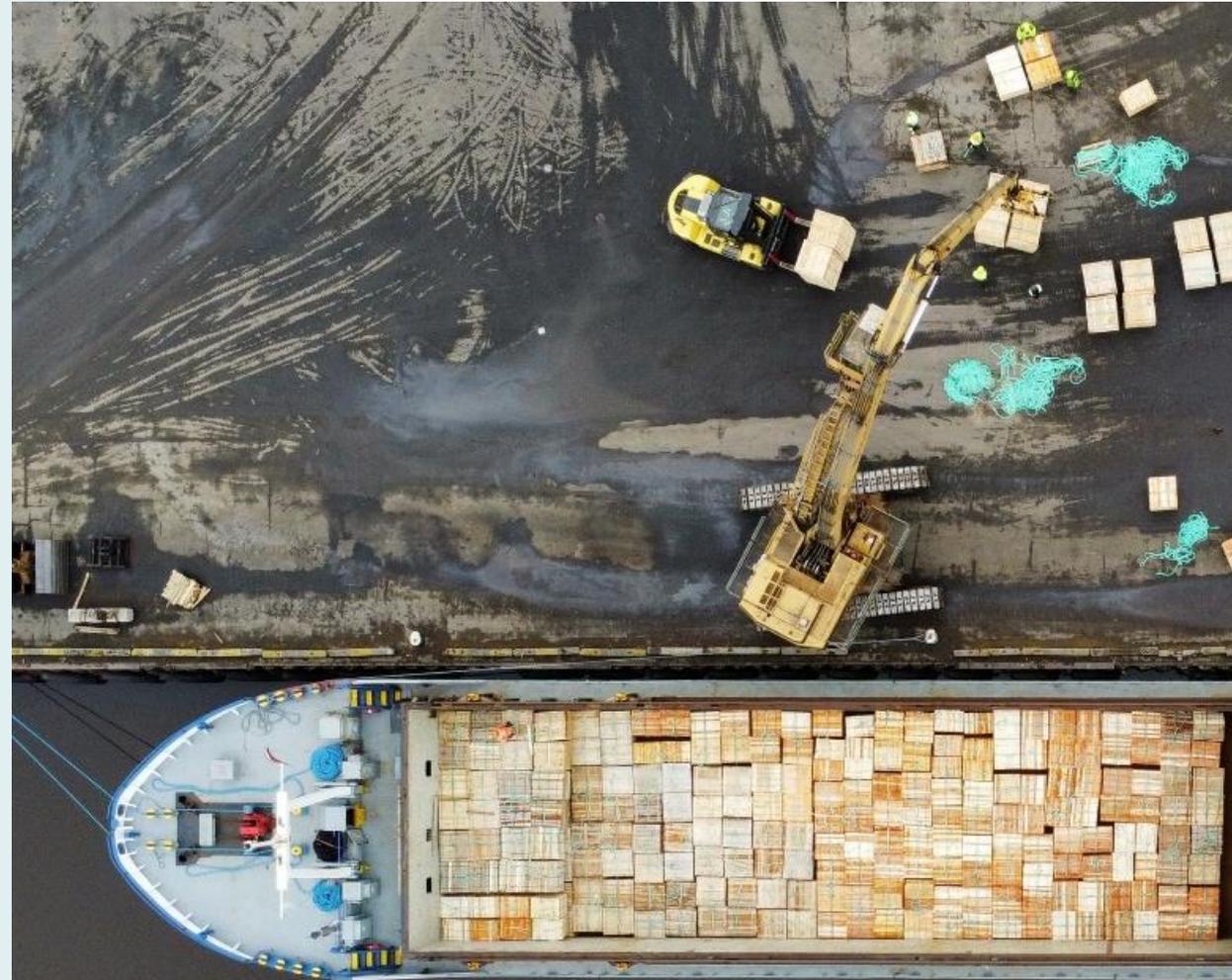
WHAT'S IN SCOPE?

All sites

- No exceptions
- SME's have extra time

All activities

- New production
- Recycling
- Pooling services
- Trade
- Cardboard

WHAT'S IN SCOPE?

MATERIAL	HS
Wooden laths	**4407**
Pallet blocks, particle board, OSB…	**4410**
Fibreboard, MDF, HDF, hardboard…	4411
Plywood	4412
Wooden packaging (pallets, collars, boxes and crates)	**4415**
Cardboard products	**48**
Wood waste (from new timber: waste or sawdust)	4401

HS codes are used to determine tariffs, taxes (INTRASTAT), and trade regulations for imported and exported goods.
The HS code is a multi-digit code, typically starting with six digits that are internationally harmonized. For EUDR only the first digits (mentioned above) are important.

WHAT IS OUR ROLE?

- **Operator**: we change the HS code (first part)
  - E.g. we buy wooden laths (4407) and pallet blocks (4410) in order to produce a wooden pallet (4415).

- **Trader**: we don't change the HS code (first part)
  - E.g. we buy wooden laths (4407) and resell wooden laths, unworked or not (4407)
  - E.g. we buy a wooden pallet (4415) and combine it with a cardboard box (4415)
  - E.g. we buy a pallet collars and combine it with a pallet (4415)

- **Out of scope**: we only use used/recycled material
  - E.g. we collect (unrepaired!) used wooden pallets and resell them
  - E.g. we collect used wooden pallets and repair them with wood from other used pallets
  - E.g. we collect wooden pallets and disassemble them to sell the used wooden laths

WHAT ARE THE OBLIGATIONS?

First upstream operator / trader

Due diligence = thorough assessment of risk on deforestation risk

Operator / trader down the supply chain

Due diligence = reference to due diligence statement of suppliers

Repair with new wood

Used packaging / Users of packaging

No due diligence No obligations
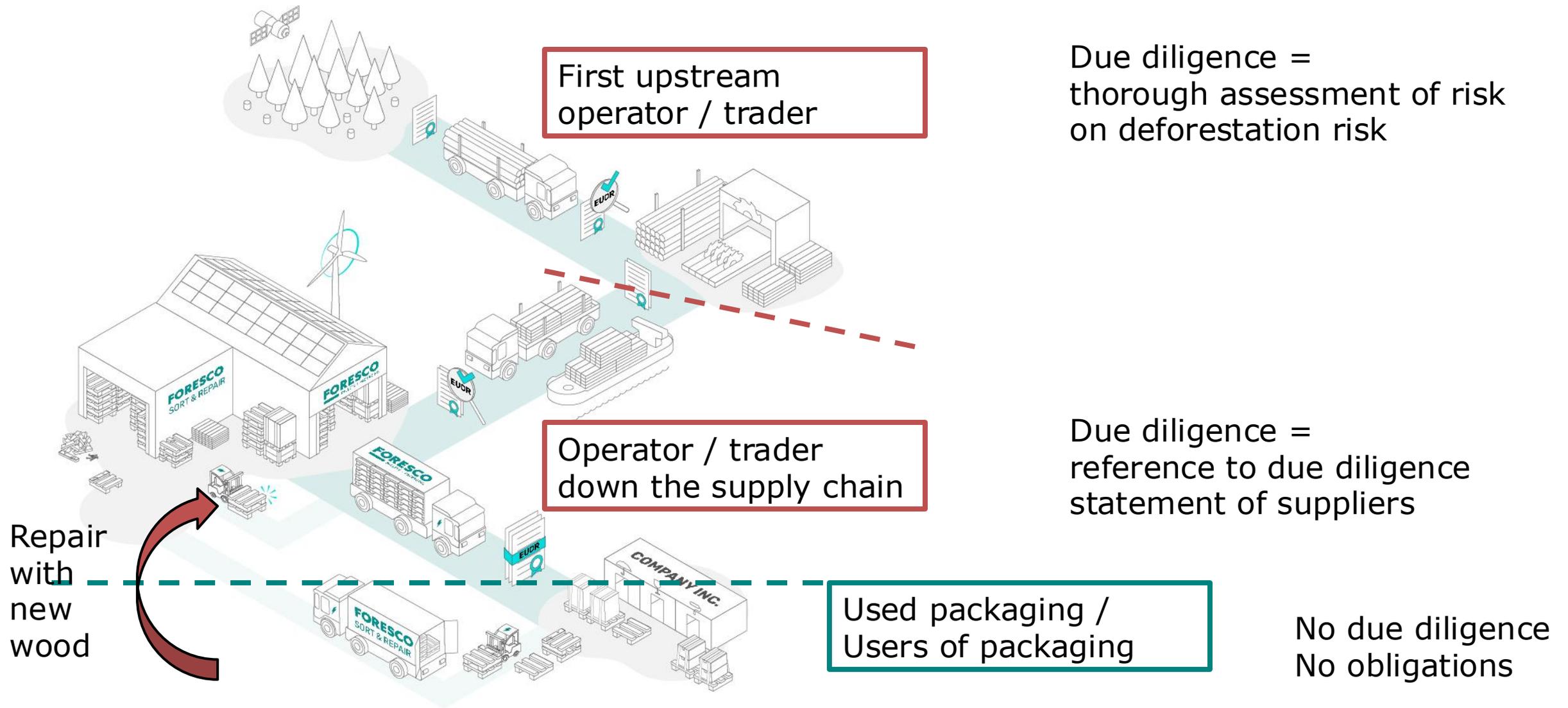
TRACEABILITY FLOW
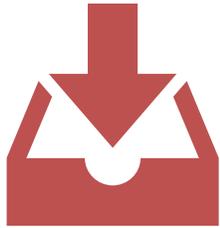
Based on FIFO

- First in, first out
  (reality + administration)

Batch reporting

- Period of stock use
  (as limited as possible)

PURCHASE

New wood(pulp) items

yes

Request due diligence
statement (number +
security code) before
delivery

Check DDS number

Valid

Link and save DDS number
to delivered items

STOCK MANAGEMENT

Start using item X

note start date

Finish item X

note end date

PRODUCTION & SALES

Finish production
(batch/period)

Submit recently used DDS
numbers to make new DDS

mention new DDS number
and security code on
delivery documents

FORESCO
AND PPWR

**PACKAGING AND
PACKAGING WASTE REGULATION**

Designed for Recycling

Labelling to improve recycling

Recycling targets and reporting

DESIGN FOR RECYCLING

- Substances of Concern
- Recyclability
- Recycled Content (plastics)
- Packaging Minimization
- Reusable Packaging

SUPPLIER ASSURANCE CONCERNING

REACH

Food contact material

PFAS

RECYCLABILITY

DESIGN FOR RECYCLING

- Substances of Concern
- Recyclability
- Recycled Content (plastics)
- Packaging Minimization
- Reusable Packaging

PERFORMANCE GRADES A, B, C

From 2030

Calculation method?

Fasing out non recyclables

REUSE

DESIGN FOR RECYCLING

- Substances of Concern
- Recyclability
- Recycled Content (plastics)
- Packaging Minimization
- Reusable Packaging

REUSABLE PACKAGING IN A SYSTEM FOR REUSE

Criteria for reuse

Closed pool – Open pool

Targets for transport packaging

TARGETS FOR <u>TRANSPORT</u> PACKAGING

2030:   40% reusable within a re-use system
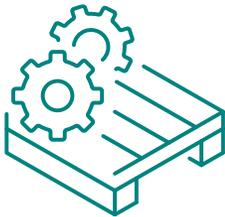   100% (EU territory, between linked sites)

2040:   70%

Exemption: packaging for the transportation of large-scale machinery, equipment and commodities for which packaging is custom-designed to fit the individual requirements of the economic operator that made the order.

Exemption: cardboard boxes.

USED PALLETS

FORESCO EXTENDS THE LIFE CYCLE OF PALLETS

PURCHASING
used pallets

SALES
used pallets

COLLECT, REPAIR AND RE-USE

SUSTAINABLE

Reduces environmental footprint

Environmental awareness within the organisation

COST SAVING

Cheaper than new pallets

Reduction of waste costs

No waste

EFFICIENT

Customisation in digital pallet management

Local pick-up, repair and delivery of pallets

24/7 real-time insight and data management

INFORMATION

DECLARATION OF CONFORMITY

From 12/08/2026

Technical documentation

Maintain records (5 or 10 year)

DESIGN FOR RECYCLING

- Substances of Concern
- Recyclability
- Recycled Content (plastics)
- Packaging Minimization
- Reusable Packaging

LABELLING

HARMONISED LABELS

2028: harmonised label (sorting)

2029: reusable packaging label

Exemption for open loop

REPORTING

STATISTICS PER MEMBER STATE

Reporting to the government
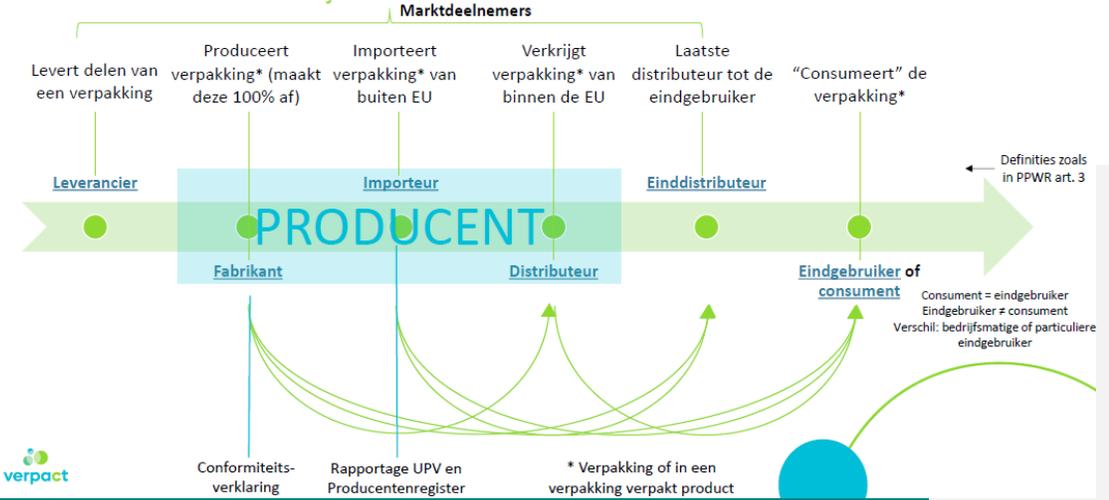
Data requirement (material, weight)

Reporting complexity

Uitbreiding rollen en definities o.b.v. ketengedachte
Hele keten verantwoordelijk

Marktdeelnemers

| Levert delen van een verpakking | Produceert verpakking* (maakt deze 100% af) | Importeert verpakking* van buiten EU | Verkrijgt verpakking* van binnen de EU | Laatste distributeur tot de eindgebruiker | "Consumeert" de verpakking* |

Leverancier   Importeur   Einddistributeur

← Definities zoals in PPWR art. 3

PRODUCENT

Fabrikant   Distributeur   Eindgebruiker of consument

Consument = eindgebruiker
Eindgebruiker ≠ consument
Verschil: bedrijfsmatige of particuliere eindgebruiker

Conformiteits-verklaring

Rapportage UPV en Producentenregister

* Verpakking of in een verpakking verpakt product

verpact

Contextafhankelijkheid
Een voorbeeld

Het Nederlandse bedrijf A maakt een product, vult een nog niet kant- en klare verpakking af en verkoopt deze in eigen land. Het is daarom voor deze verpakkingen de Producent.

De verpakte producten worden op een pallet geleverd. Afhankelijk van waar bedrijf de pallet inkoopt, is het al dan niet ook hiervoor de producent:
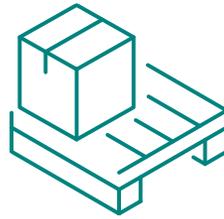
- Bij aanschaf bij een Nederlandse leverancier is de leverancier de producent.

- Bij aanschaf bij een buitenlandse leverancier is bedrijf A de producent.

verpact

11

EU TARGETS

EXTENDED PRODUCER RESPONSIBILITY SCHEMES

What role?

Based on which data?

Who will contribute (pay)?

AND NOW...?

KEEP CALM AND CARRY ON

Prepare the basics (data, IT, awareness)

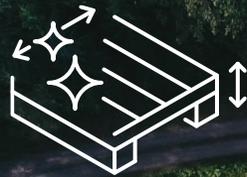Inform suppliers and customers

Wait for clarifications
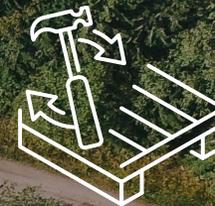
Stay updated

FORESCO

PALLETS | PACKAGING

FOR ALL LOGISTICS CHALLENGES

New pallets

Used pallets

Collect, repair and re-use

Packaging

FORESCO

PALLETS | PACKAGING