

The future of FIBCs

ROSENFLUX
RECYCLED

30%



The Policy Change

The British Gov. has stated a strategic ambition to “...work towards all plastic packaging placed on the market being recyclable, reusable or compostable by 2025.”

- an “ambition” of zero avoidable waste by 2050
- a “target” of eliminating avoidable plastic waste by end of 2042

What does this mean for the polymer processing fraternity – today and for the next 10 years?

A surreal landscape with rolling hills, a blue sky with clouds, and a tall ladder standing on the ground. The ladder is positioned in the center-left of the frame, extending from the ground to the top of the image. The text "Tackling the present challenge" is overlaid on the image, centered horizontally and partially overlapping the ladder.

Tackling the present challenge

The Law at Present

The British government will levy £200 per tonne on plastic **packaging** placed onto **the UK market** that has less than **30% recycled plastic content**.

- If you can prove that the packaging has 30% recycled content, you can apply for a full exemption
- This law does not apply to you if:
 - You are exporting the product outside the UK
 - You are buying non-packaging raffia products such as Fall Arrest Bags or Garden Waste bags
 - You are buying a product that is predominantly not plastic by weight

Present Challenges

- Designing products with 30% + Recycled PP
- Understanding how the product life cycle will change
 - Availability/Lead Times
 - Costing/Pricing
 - Quality/Testing/Certification of Rosenflex Recycled30 bags
- Providing evidence to the British Government/HMRC that shows 30%+ Recycled PP
 - Must ensure traceability and evidence
 - This is critical for tax exemption
 - Maintaining detailed records at the manufacturer end is very important in case of audit

Recycled30 – The Future of FIBCss

- Rosenflex offers Recycled30 – a compatibilizer-based technology that ensures 30%+ recycled PP in the bag on average
- Rosenflex Recycled30 has along with our supply partners- achieved Labordata-certified recycled content bag with 140gsm for 1000kgs, 5:1!
- We have also applied for a certificate with 130gsm and 800kgs, 5:1



Recycled30 – The Future of FIBCs



- 30%+ recycled content is used in the body/base/top fabric, lifting loops and liner (if non-food grade). This is to compensate for the areas as mentioned below where recycled content cannot be used.
- It is not used in fabric coating, document pockets, b-locks, stitching and filler cords/felts (dust proof systems)

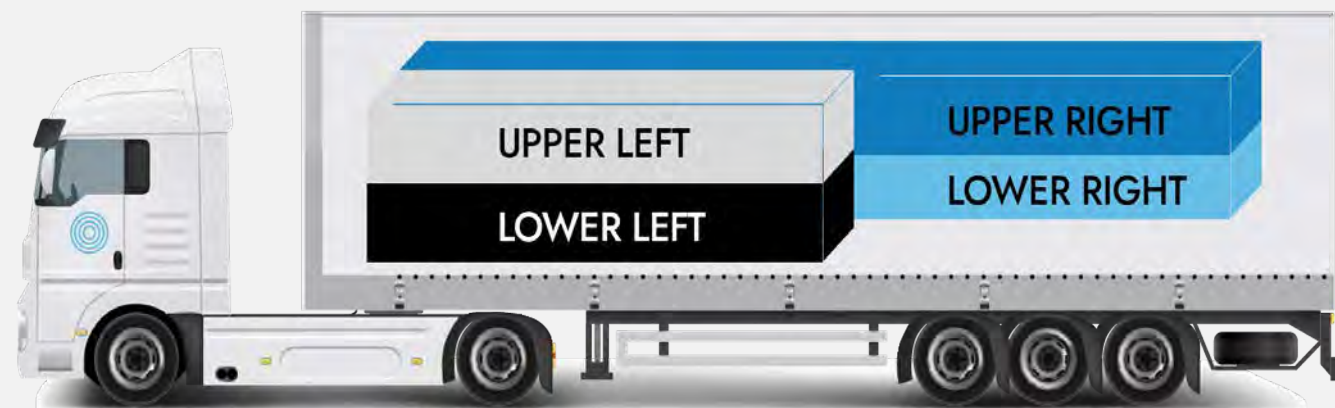


www.rosenflex.com

***Components with
100% Virgin Polypropylene**

***Components with
30% Recycled Polypropylene**

More about Recycled30 Mix Orders FAQs



Can a container have a mix of traditional Rosenflex bags and Recycled30 bags?

Yes, we can do that for you – Rosenflex will ensure appropriate certification and testing for the Recycled30 bags regardless.

LOWER LEFT LINE	LOWER RIGHT LINE	UPPER LEFT LINE	UPPER RIGHT LINE
Recycled30	CleanTec	Ecosafe	Recycled30

Can a container have a mix of different types of Recycled30 bags?

Yes, we can do that for you – Rosenflex will ensure appropriate certification and testing for the Recycled30 bags regardless.

LOWER LEFT LINE	LOWER RIGHT LINE	UPPER LEFT LINE	UPPER RIGHT LINE
Recycled30 – FIBC	Recycled30 – PWS	Recycled30 – Baffle Bag	Recycled30 – FIBC with Liner

More about Recycled30 Product Quality/Testing FAQs

- Can products be ISO 21898:2005 compliant if 30% recycled PP is used?

The standard currently does not have a clear guideline for the use of recycled PP. However, we can achieve the strength recommended by the standard.

- Do you have in-house load testing facilities?

Yes, **Rosenflex** can provide evidence of top-lift and compression load testing to be ISO 21898:2005 certified .

- Can coloured fabrics be produced with 30% recycled PP?

Yes! However, exact colour matching cannot be done. We can, however, promise near correct colours.

More about Recycled30 Product Quality/Testing FAQs

- Will using recycled PP affect the colour of standard, milky white FIBCs?

Yes, the colour will be slightly hazy – we will not be able to achieve a brilliant white colour. There will also be small variations on a lot-to-lot basis.





The Big Challenge: Tax Exemption

The Need

- The British Government expects businesses to maintain records and accounts that may include the following (screenshots taken from the website of the HMRC).
- This makes it critical to have a manufacturer like Rosenflex who will ensure strong record-keeping.

Documents that can be used as evidence for Plastic Packaging Tax

You should keep a record of all documents you intend to use to complete your Plastic Packaging Tax return or claim any credits or exemptions.

To show that imported plastic packaging contains at least 30% recycled plastic, you must either:

- provide evidence from the manufacturer of the plastic packaging
- prove that you (or a competent third-party) have a robust supply chain audit that can provide this evidence

This list is not exhaustive. You may use documents that are not listed.

Production specification

Production specifications can be used to show:

- the proportion of recycled plastic
- the weight of plastic packaging
- if packaging is plastic
- if packaging is exempt from the tax

You should carry out due diligence to make sure plastic packaging components meet the product specifications when accounting for Plastic Packaging Tax.

Contracts

Contracts can be used to show:

- the quantity of plastic packaging
- the proportion of recycled plastic
- the weight of plastic packaging
- if packaging is plastic
- if packaging is exempt from the tax

Production certificates and certificates of conformity

Production certificates and certificates of conformity can be used to show the proportion of recycled plastic in plastic packaging.

Business accounting systems

Business accounting systems can be used to show the plastic recycled through the manufacturing process.

Accreditations and international standards

Accreditation bodies, such as the International Organization for Standardization or the British Retail Consortium, use a number of standards.

HMRC recognises that some international standards require businesses to be able to trace the level of recycled plastic in their plastic packaging.

This could help show the:

- proportion and source of the recycled plastic
- weight of the plastic packaging
- if packaging is plastic
- if packaging is exempt from the tax

Quality assurance audits

Quality assurance audits can be an internal audit or an audit carried out by a reputable third-party.

This can show:

- the level of recycled plastic
- the weight of the plastic packaging
- if packaging is plastic
- if packaging is exempt from the tax

Sales and purchase invoices

Sales and purchase invoices can be used as evidence to show:

- the quantities of the plastic packaging supplied
- the weight of the waste
- recycled plastic feedstock
- the date of sale
- the tax paid

The date of sale could help evidence the date the plastic packaging is imported or manufactured.

Environment Agency accreditation and equivalent approvals from other environmental regulators

Businesses can get permits or exemptions for reprocessing waste to create recycled material from:

- the Environment Agency
- Natural Resources Wales
- the Northern Ireland Environment Agency
- the Scottish Environmental Protection Agency

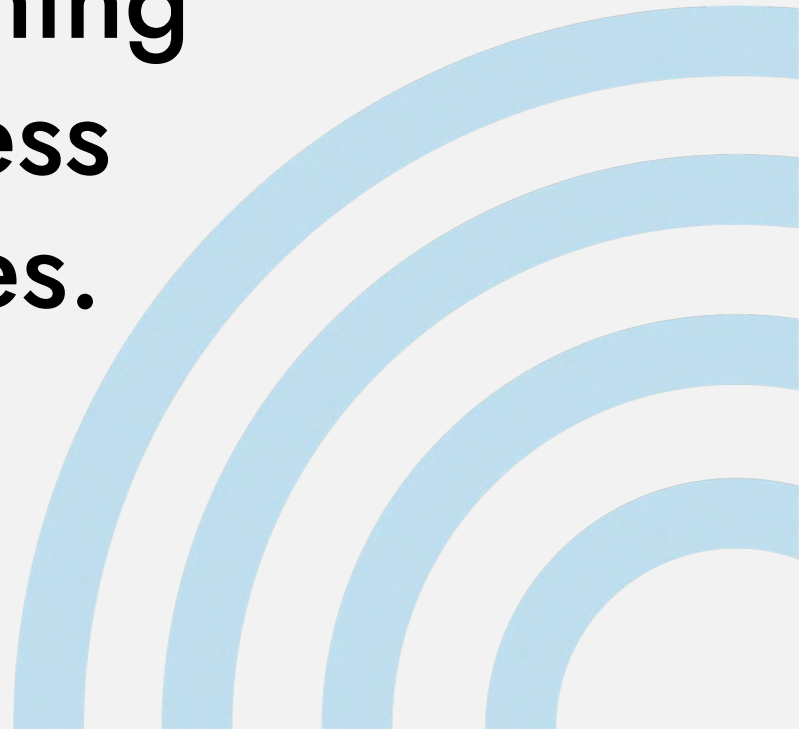
Where reprocessors of waste claim a credit note under the Packaging Recovery Note scheme, they are required to register with the relevant environmental protection agency.

If recycled plastic comes from a registered reprocessor, you can check their registration. This can help to provide evidence of the source of recycled plastic in the plastic packaging.

There are equivalent international accrediting bodies who may be used by importers of recycled plastic. You should keep evidence of any checks carried out by a third party on your behalf, which will be considered by HMRC on a case-by-case basis.

Accreditors will not have an active role in assuring the tax.

Rosenflex would like to be your one-stop-shop for recycled polymer products by combining quality products with seamless evidence/exemption services.



Rosenflex Evidence Document Kit

- **Documents along with every shipment:**
 - Separate Commercial Invoices in case of mixed orders with 30% RPP and without 30% RPP (**EIL-IMS-CLF-06**)
 - Material Consumption Sheet (**EIL-IMS-STF-04**)
 - Unique Lot conformity report for 30% RPP (**EIL-IMS-STF-04**)
- **Documents available in case of audit:**
 - Enquiry mentioning 30% RPP required
 - Customer PO
 - Container Load Plan (**EIL-IMS-SAF-03**)
 - Work Order (**EIL-IMS-SAF-05**)
 - Production Specification (**EIL-IMS-PDF-06**)
 - Purchase Order RPP (**EIL-IMS-PUF-04**)
 - RM Issue sheet (**EIL-IMS-STF-03**)
 - Extrusion Report (**EIL-IMS-PRF-TP-03**)
 - Loom Production Report (**EIL-IMS-PRF-WV-02**)
 - FIBC Production Report (**EIL-IMS-PRF-FS-07**)

ROSENFLEX
RECYCLED 30%

ROSENFLEX 30% Recycled Polypropylene		INVOICE	
EMMBI INDUSTRIES LIMITED 99/2/1 & 9, MADHUBAN INDUSTRIAL ESTATE, MADHUBAN DAM ROAD, RAKHOLI, UNION TERRITORY OF DADRA & NAGAR HAVELI, SILVASSA 396 230, INDIA		Emmbi Industries Limited : Corporate Office Address :- Ground Floor, 158, Dani Corporate Park, CST Road, Kalina, Santacruz East, Mumbai Suburban, Maharashtra, 400098 Tel.:+ 91-22-67845555, 67845528, Fax:+91 22 67845504 web : www.fibcindia.com	
Export Invoice No. & Date EXP/21-22/00727 Dated DD/MM/YYYY		Export Invoice No. & Date ###/2021-2022 Dated DD/MM/YYYY	
Buyer's Order No. & Date ABC/CON-111		Buyer's Order No. & Date ABC/CON-111	
GSTIN :28AAACE3423G1Z3 AO CERT. NO : INAAACE3423G1F210 FAN NO. - AAACE 3423 G IEC CODE :- 0303054930 dt. 27/01/2003		GSTIN :28AAACE3423G1Z3 AO CERT. NO : INAAACE3423G1F210 FAN NO. - AAACE 3423 G IEC CODE :- 0303054930 dt. 27/01/2003	
Consignee: 		Buyer's Party: 	
U.K.		U.K.	
Pre-Carriage by 		Place of Receipt by Pre-Carriage 	
Country of Origin of Goods INDIA		Country of Final Destination U.K.	
Mode of Transport BY SEA		Port of Loading INDIA/INDIA, MUMBAI, INDIA	
Port of Discharge 		Final Destination U.K.	
MARKS & NOS.		NO. & KIND OF PACKAGES	
NO. OF		QTY./PKG	
PACKAGES		IN NOS.	
DISPOSITION OF GOODS		TYPE OF BAG (As per SIEN Norms)	
QUANTITY IN NUMBERS		NET WEIGHT OF THE ITEM IN MT	
AVG. WEIGHT AT THE PACKING MATERIAL IN MT		AVG. WEIGHT AT THE PALLETS IN MT	
GROSS WEIGHT OF THE MATERIAL IN MT		RATE PER P.C. IN GBP	
RATE OF ITEM IN MT/GBP		AMOUNT IN GBP	
01/53 TO 10/53		63/97-FIBC* UNCoated Without Linner	
PRINTED ATTACHMENT BAG		0.000	
2.050		#DIV/0!	
0.00		0.00	
TOTAL		£0.00	
DISCOUNT		£0.00	
INVOICE VALUE		£0.00	
AMOUNT (IN WORDS) (IN GBP) :			
NO. OF CONTAINERS :-		1X40'FT	
CONTAINER NO :-		 	
NET WEIGHT IN MT :-		0.000	
GROSS WEIGHT IN MT :-		0.000	
DECLARATION : We declare that the invoice shows the correct price of the goods described and that all particulars are true and correct.		Joint DGFT File No :-03AQ04027204AM22 Advance Authorisation No.0311005550 DT.23.07.2021 Export Under Advance Authorisation Scheme.	
Other Terms and condition :- * Interest 24% will be charged for non payment after due date. * No complaints in respect of material supplied under this invoice will be entertained unless the same is lodged in writing within 7 days receipt. * Solved Mumbai Jurisdiction.		ITC(HS) Code No.63053200	
SIGNATURE & DATE For EMMBI INDUSTRIES LIMITED		 	
AUTHORISED SIGNATORY		 	

Material Consumption Report

Material Consumption Report

Material Consumption Report

Plastic Components with rPP	Amount	Unit	Percent
Virgin PP	12011	Kg	62%
Anti fibrillation masterbatch	581	Kg	3%
UV masterbatch	387	Kg	2%
Recycled Polypropylene (rPP)	6393	Kg	33%
Total	19373	Kg	100%

Plastic Components Without rPP	Amount	Unit	Percent
Virgin PP	1112	Kg	95%
Anti fibrillation masterbatch	35	Kg	3%
UV masterbatch	23	Kg	2%
Recycled Polypropylene (rPP)	0	Kg	0%
Total	1170	Kg	100%

Overall Summary

	Amount	Unit
Overall Bag Weight	870	g
Plastic components with 30%+ rPP per bag	820	g
Plastic components without rPP per bag	50	g
Number of Bags	22500	pcs
Net Weight of the Lot (not incl. wastage)	19575	Kg
Gross Weight of the Lot (incl. wastage)	20543	Kg
Recycled Plastic used in the Lot	6393	Kg
Recycled Plastic % used in the lot	31.12%	%

Conformity of consumption of rPP

ROSENFLEX
30% Recycled Polypropylene

Doc No:	EIL-IMS-SAF-13
Date of Issue:	28.01.2022
Rev No:	0

Certificate of Lot Conformance

The product listed below was produced in accordance with standard manufacturing process for Rosenflex; in effect at the time of manufacture and comply to the usage of 30% + Recycled Polypropylene (rPP)

Customer PO Number:	11110111
Invoice Number:	111/ (YY-YY)
Article Number:	12345
Container Number:	Customer Abv. - Container Seq. Number
Date of Manufacture:	31.01.2022
Unique Work Order Number:	11 (21-22) - Customer Abv. Container Number
Product Description:	Reclaim30 - 90x90x120 cm (Ext.) Baffle Bag

Product Warranty:

Unless states otherwise Rosenflex's product literature, packaging inserts or product packaging for individual products, Rosenflex warrants that each Rosenflex Reclaim FIBC product is made using 30% rPP (Re-processed Polypropylene). Further Rosenflex warrants that the total product composition by weight consists of 30% rPP used in Rosenflex Reclaim FIBC and % of rPP used in each individual component of Rosenflex FIBC may vary.

WINNING IN THE LONG RUN



THE UK AIMS TO MOVE TO
100% RECYCLED PLASTIC
PACKAGING BY 2025. YOU
NEED A SUPPLY PARTNER
WHO CAN SUPPORT THIS
TRANSFORMATION.



Why is Rosenflex the right choice?



- Carefully considered RECYCLED30 qualified Partners, with the ability to provide repeatable RECYCLED30 fabrics/films, along with accurate information of recycled content origin.
- Established supply chains drawing products from Western & Eastern Europe, India and South-East Asia.
- Sales offices & warehousing in Europe, Ireland, UK and USA.
- Dedicated Logistics/Shipping Experts based in Colchester, UK to back your business up in clearing and freight related requirements along with order status progress and updates.
- Offering a full range of Polyethylene Film, Woven Polypropylene and Paper Packaging products, backed up by product experts in each segment for sound advice in product capability and performance.

Integrated approach in science & technology for a sustainable future

ROSENFLEX
RECYCLED 30%



30%
Recycled PP

70%
Virgin PP

Resources

- HMRC Website Content Page:
<https://www.gov.uk/guidance/check-if-you-need-to-register-for-plastic-packaging-tax>
- Documents you can use for exemptions:
<https://www.gov.uk/guidance/record-keeping-and-accounts-for-plastic-packaging-tax>

THANK YOU

ROSEN FLEX

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