

Verpact 2024 Public Report



Foreword



Moving towards circularity together step by step

Thanks to the efforts of millions of Dutch people and many companies, we make progress every year towards even more recyclable packaging, greater reuse, improved collection, and increased recycling. In other words, we are moving towards a stronger, cleaner, and more independent Netherlands. This public report for the year 2024 is essentially a thank you to the work of all Dutch people, producers, and other partners across our value chain. With this public report, we present our results. You will find a clear overview of what we have achieved, as well as an outline of where there is room for improvement.

Many people may not realise it, but Verpact is everywhere and becoming even more visible. You will find us at the glass and paper recycling bins in the street, or with the PMD bag you fill with plastic, metal, and drink container waste. Or at our green-blue waste bins you see in all kinds of public places. We also pay area managers such as local authorities for the packaging they collect from public bins and from litter. We are also increasingly collaborating in urban areas to make them more liveable. You have probably heard our new PMD campaign on the radio, seen our mobile deposit refund machines at your national Liberation Day festival and carnival events, and spotted our disposal logos on all kinds of packaging. We are doing all of this to fulfil our statutory obligation: the Extended Producer Responsibility (EPR) for packaging.

All these activities contribute to our ambitious goal: to ensure that as much material as possible is ultimately reused. The result is a circular packaging value chain where, for example, plastic

containers, bottles, cans, and paper packaging are not waste, but raw materials for new packaging. In this way, we preserve valuable raw materials and turn them into new packaging.

Looking back on 2024, we can all be proud. Thanks to the efforts of millions of Dutch people, producers and value chain partners who continue to take steps, and our employees who make a tangible contribution to the circular economy every day, we comfortably met the legal recycling and circularity targets for glass, paper/cardboard, plastic, ferometal, aluminium, and wood. We also achieved the legal recycling target for beverage cartons. With the deposit refund scheme for returnable containers, we are well on track; collection of this kind of packaging is growing more rapidly than it did in the Scandinavian countries and Germany when they introduced similar schemes. We are doing everything we can to achieve the legal target of 90% of deposit packaging collected as soon as possible. We cannot do this alone; we are working together with our value chain partners, including all those supermarkets who work tirelessly every day. As we have seen in other European countries, changing people's behaviour takes time.

We rank among Europe's leaders in all areas, which is a significant achievement. We would like to take this opportunity to extend a special thank you to everyone who contributed! This public report sets out how we are continuing to make progress towards achieving the targets set by current legislation.

We do this by creating more collection points and installing bulk collection machines, by being present at more festivals and events with our collection facilities, and by regularly reminding the Dutch public how important it is to return packaging waste. It should also be made easier to return packaging on which they paid a deposit, and for this we need the cooperation of other companies. This is why we support a targeted return obligation for companies that sell packaging with a deposit.

To make the packaging economy truly circular and fully close the loop, we need everyone in the Netherlands to participate, including consumers. With this in mind, we launched the popular "Statiemonnie" campaign featuring Dutch rapper Donnie to raise awareness of the deposit refund scheme. We also launched our first consumer campaign about PMD (plastic, metal, drink containers) waste. All these steps add up to a major movement in our society.

But more needs to be done. It is time for the next step in the transition to a circular packaging economy. Since the Netherlands is leading the way, we will have to forge new paths. This requires courage. Courage to go off the beaten path, courage to think and act beyond our own interests.

That is why, at the Circular Plastics Roundtable, together with twenty brand owners (and counting!), we have developed a Master Plan for Circular Plastic Packaging. These companies are taking the plunge and have committed to use 115,000 tonnes of circular plastic, which goes beyond the amount required by current legislation, cutting carbon emissions by a whopping 265 kilotonnes. An incredibly large number, with which we can truly make a difference together.

To support this, we are expanding the fee modulation system, running an innovation programme, and setting up the Circular Plastics Bank. The latter is aimed to offer greater stability for both brand owners and the recycling and biobased market.

With this set of measures, we aim to be the driving force that gets the circular plastics market moving. We are currently working hard to implement the Master Plan. For it to succeed, we need

several preconditions to be met: a long-term mandate for the implementation of the EPR Packaging Regulation, because Verpact, as an organisation, must be able to take risks. Furthermore, it is essential that the government take steps to strengthen the business climate and create a level playing field in Europe, thereby ensuring that recycling is profitable.

What does the near future hold? There are plenty of challenges ahead, where our courage and decisiveness will prove invaluable. The new European PPWR (Packaging and Packaging Waste Regulation) brings challenges. The targets, especially for plastic and beverage cartons, are becoming steeper and more challenging, which also means they are becoming increasingly difficult to achieve. But with the knowledge and experience of our dedicated colleagues, we are eager to tackle these challenges together with you. Let's roll up our sleeves. Keep innovating, persevere when challenges arise, and stay committed. We are ready!

Hester Klein Lankhorst

Chair of the Board of Directors of Verpact



Recycling and circularity: our results in 2024

By recycling or reusing as much packaging as possible, we help to make the world a cleaner and more sustainable place. Recycling allows us to retain valuable raw materials in our value chain and turn them into new packaging.

In this way, we make a significant contribution to the circular economy. And this circular packaging economy is good for the climate, because recycling reduces carbon emissions.

Moreover, a circular packaging value chain strengthens our economy, creates jobs, and reduces dependence on non-European countries for primary raw materials.

Effective approach

Every day at Verpact, we work to further close the loop in the packaging value chain. To achieve this, we must take steps throughout and with the entire value chain: we want all packaging we use in the Netherlands to be designed, collected, and recycled or reused as sustainably as possible. If the function of packaging can be fulfilled without it, eliminating packaging altogether is, of course, the best option.

The Netherlands is among the European leaders in meeting statutory recycling targets, and Dutch circularity targets are unique in Europe.

In the transition to a circular economy, closing the packaging value chain loop is becoming increasingly difficult. Statutory targets for recycling, collection, and the use of recyclates continue to rise. And there are more challenges in the value chain. For example, virgin plastic is cheaper than recyclates, and we are committed to effective collection to reduce contamination in household packaging streams.

All of this requires creativity. It also requires courage to explore new paths and go into uncharted territory.

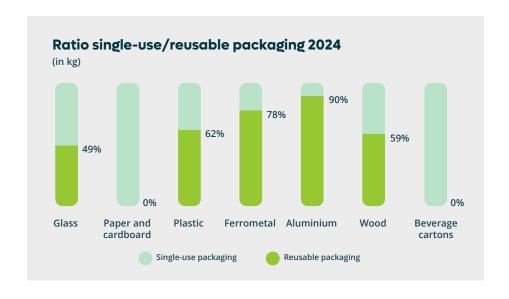
Despite the many challenges, our recycling and circularity results for 2024 are very good. And we are proud of that!

Figure 'Recycling including circular packaging 2024'

Recycling including circular packaging

2024						
2024	Recycling	1000		Recycling incl. circular packaging:		
	results 2024	Legal targets NL 2024	Recycling results NL 2023	Results NL 2024	Legal target NL 2024	Result NL 2023
d Glass	78%	70%	81%	89%	86%	90%
Paper/ cardboard	89%	85%	89%	89%	85%	89%
A Plastic	49%	47%	49%	81%	47%	82%
Ferrometal	97%	80%	95%	99%	94%	99%
Aluminium	84%	60%	69%	98%	78%	97%
Wood	62%	30%	54%	84%	55%	82%
Total	76%	70%	75%	88%	73%	88%
Of which beverage cartons	46%	37%	24%	14	-	-

Figure 'Ratio singleuse/reusable packaging 2024'



Collection results plastic beverage bottles

2024 (percentage in kg)



Collection results metal beverage containers

2024 (percentage in kg)



When looking only at bottles/containers in the deposit refund system (in accordance with the Guidelines published in 2025), the collection rate came in at 83% in 2024 (not including PMD).

When the calculation is made in accordance with the statutory target, dairy and juice bottles without a deposit are also fully included in the weight placed on the market and partially in the collected weight (if collected). A portion of the juice containers is now part of the deposit refund system. In accordance with the statutory target, a maximum of 5% of beverage bottles in the PMD and post-separation collection system may be included. In this calculation, this results in 77%.

The calculation is in accordance with the statutory target, which includes a maximum of 10% from PMD and post-collection separation, provided these are recycled equally.

Beverage cartons Recycled in 2024

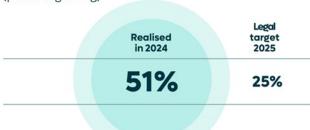
Target **34%** (2024)*

46%

* Legal recycling target

Recycled PET in PET-bottles (PET-recycled content) 2024

(percentage in kg)



As of 2025, there is also a target for the use of recycled PET in PET beverage bottles. Verpact has been under an obligation to report this result since 2023.

About our results

By 2024, all statutory targets (glass, paper/cardboard, plastic, ferrous metal, aluminium, and wood) for recycling and circularity (both recycling and reuse) have been met.

The bar is high, but it is encouraging to see that we continue to meet the targets year after year. As a European leader, it is crucial that we maintain and further develop the high standards for paper, glass, aluminium, and metal. Furthermore, we know challenges lie ahead with respect to statutory targets for beverage cartons, deposits refunded, and plastics.

Significant progress has been made with the beverage carton programme, the results of which have already become visible within a year. However, this specific value chain remains vulnerable, as beverage cartons are a composite form of packaging that is not yet easily recyclable everywhere. Despite the significant efforts under the beverage carton programme, which allowed us to meet the standards this year, this remains a value chain that requires continued attention, especially given the ever-tighter standards.

The deposit refund system was expanded in April 2023 with deposits on and collection of cans. The system is relatively new, and consumer behaviour change takes time, but the results show that we are making rapid progress. Currently, 77% of plastic bottles and 83% of metal beverage containers are collected. This is a solid foundation, but not yet sufficient to meet statutory collection targets.

We have already taken important steps, such as rolling out our action plan to rapidly expand the number of collection points, the introduction of the bulk collection machine, and campaigns to get consumers to return packaging with a refundable deposit. Since January 2023, more than 2,000 new collection points have been created and 64 bulk collection machines installed, which are responsible for 77% of the collection volume outside of supermarkets. Yet, more is needed. We are convinced that a specific collection obligation is essential to achieving the targets. That is why we have asked the government to support us in this by introducing a collection obligation for outlets, at least once they reach a certain number of cans and bottles sold, or above a certain visitor volume or sales floor space. We look forward to the results of the research currently being conducted on behalf of the Dutch Ministry of Infrastructure and Water Management.

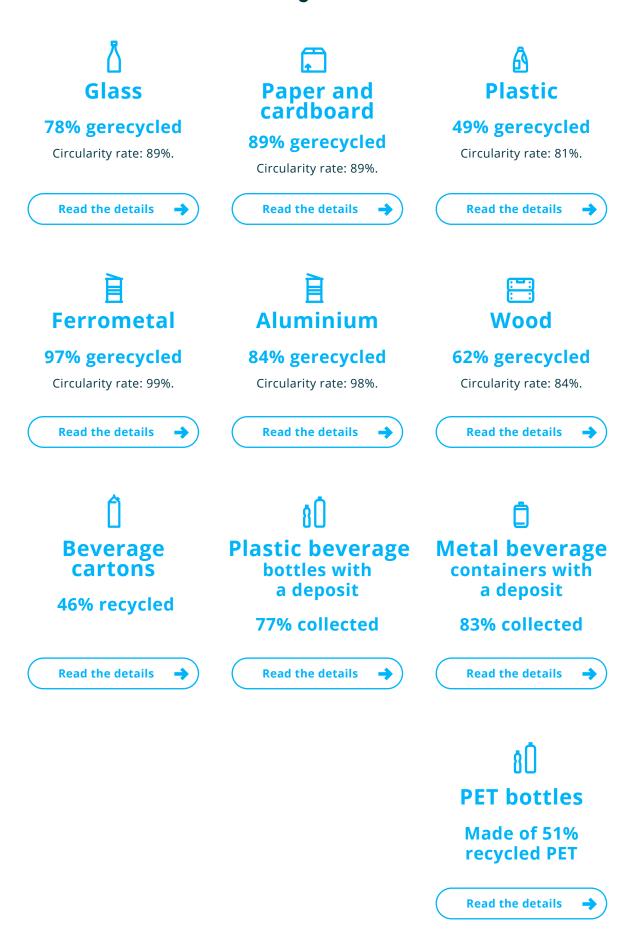
Coming in at 76%, the recycling rate for all packaging was up slightly in 2024 compared to 2023. The circularity rate remained the same (88%). This is already a very high percentage, and further improvement will require exploring new avenues.

Clean collection flows are essential for effective recycling of packaging and for closed-loop recycling. In 2024, the collected PMD stream still contained (too) much contamination, putting pressure on meeting the statutory target and making closed-loop recycling not always possible. To improve collection, we have made new arrangements with local authorities, we are running various campaigns in the media, and we are incentivising good packaging design.

The number of collection points has increased considerably, but we want more!

The Netherlands has had a well-functioning deposit refund system for glass beer bottles and crates and large plastic water and soft drink bottles for many years now. On 1 July 2021, small plastic beverage bottles were added to this system, and as of 1 April 2023, so were beverage cans. Bottles and cans with a deposit can now be returned at approximately 27,000 collection points across the Netherlands. With our Action Plan, we are focusing on getting more collection points outside of supermarkets, creating proximity and convenience for consumers. Research also shows that this is what consumers need. After successful pilots with bulk collection machines, we partially adjusted our strategy during 2025, emphasising the roll-out of these bulk collection machines. By the end of August 2025, we had established a total of 790 collection points where consumers could get their deposits refunded, 61 of which were bulk collection machines. In 2025, we also had collection machines (including bulk collection machines) at major events such as King's Day festivities across the Netherlands to celebrate the King's birthday, the Lowlands music festival, and the SAIL maritime event in Amsterdam. Thanks to this growth, collection rates continue to rise.

Results for 2024 by material



Every piece of packaging is the basis for new packaging

This is what Verpact does

Verpact has been tasked by law with ensuring that all packaging producers and importers in the Netherlands reuse and recycle their packaging. We are committed to building a circular packaging value chain, where every piece of packaging is given a new life. That is what Verpact is committed to. How do we achieve this?

Packaging is indispensable: it extends the shelf life of food and protects products from damage. We simply cannot live without it. But we do need to be more mindful of how we use packaging, because our environment and climate are under immense pressure, and global carbon emissions must be drastically reduced before the end of this decade. This means making our day-to-day products last longer and making more sustainable choices. Everyone can contribute to reducing the climate crisis and making the world a cleaner place. Where possible, having no packaging at all is best. If packaging is necessary, we can reduce its environmental impact through smart design, collection, processing, recycling, and reuse.



How does it work exactly?

All companies that produce or use packaging are responsible for collecting, sorting, and recycling their packaging, including through the deposit refund system.

- Verpact fulfils this statutory responsibility for the packaging industry as a whole. This is called Extended Producer Responsibility (EPR).
- Verpact reports annually to the government on behalf of the packaging industry on its performance against the statutory recycling targets.
- The reporting is audited by an external auditor and the Dutch Human Environment and Transport Inspectorate (ILT).
- We contract with all parties in the value chain for the collection, sorting, and recycling of packaging from both households and businesses.
- We contribute to the prevention of litter and comply with the SUP Directive for single-use plastics in accordance with Extended Producer Responsibility for Packaging (EPR).



Øne place, one approach

By addressing all this through a single, unified approach, we avoid a patchwork of different systems. This provides clarity for producers, local authorities, and consumers, and enables permanent, long-term investments in the circular economy. Consumers also benefit from a single, recognisable system, which raises awareness and makes separating and returning packaging easier. By collaborating with all parties involved within a single system, we are also able to organise the value chain more efficiently and work together towards the circular economy. And everyone in the value chain benefits: businesses, society, and the environment.

It really works

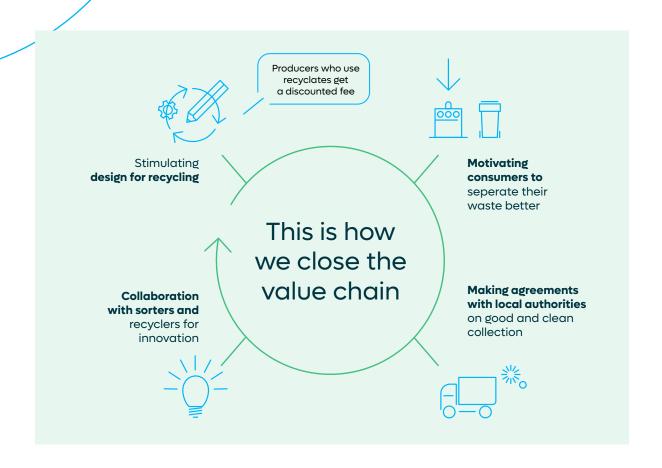
Recent <u>research by PWC</u> (April 2025) shows that a collective EPR system outperforms alternatives with multiple competing EPR organisations operating side by side. The research report states: 'In 2023, implementation costs accounted for only 5% of Verpact's total expenses, and the remaining 95% were value chain costs for the collection, sorting, and processing of packaging waste, where competition already exists in the market. Opening the EPR to multiple competing EPR organisations only increases the complexity of the EPR system.' This conclusion is in line with the case law of the Court of Justice of the European Union, which has ruled centralised implementation to be lawful and effective.

Verpact is a non-profit foundation, so rather than profit, it pursues a public interest. The public interest that Verpact focuses on is the transition to a circular economy. A collective system enables ongoing social investments to get off the ground. Innovation in recycling and collection can be pursued with confidence over the long term, as the benefits are shared across the entire sector. Centralisation also offers the opportunity to apply fee modulation broadly, so that sustainable packaging choices are actively rewarded. Thanks to comprehensive reporting on value chain monitoring, there is good insight into the value chain and free riders can be addressed effectively. This keeps the playing field level for all producers and importers.

How we close the value chain loop

To close the loop of the complex packaging value chain, we are taking steps at every stage:

- 'Design for recycling' ensures that packaging is designed to be easily collected, sorted, and recycled or reused. Where possible, recycled materials are preferred over fossil-based materials.
 We promote sustainable packaging and innovation, and we help producers and importers who market packaging with information and advice. We reward the use of recyclates with a discounted fee.
- We encourage consumers to separate and return empty packaging correctly and in the right place. We make this as easy as possible for them.
- Local authorities ensure proper collection of packaging waste, reducing contamination for
 effective recycling. We make agreements with local authorities to ensure this process runs as
 smoothly as possible. In 2025, a significant step was taken with the conclusion of new joint
 agreements with the Association of Netherlands Municipalities (Vereniging van Nederlandse
 Gemeenten, or VNG). These agreements also limit the number of different systems.
- Innovations help recyclers and sorters process more waste and improve the quality of their streams, enabling packaging to be reused for new packaging. We collaborate with recyclers and sorters to further improve the quality of waste streams.



The dot on the horizon that we work towards: All products in fully fossil-free and circular packaging by 2050!





Stimulating circular packaging

We reward highly recyclable packaging. When packaging is designed with recycling in mind, the materials used can be more easily recovered and reused. Verpact is committed to improving the recyclability of packaging, starting from the design stage. We offer tools, knowledge resources, and training that packaging producers and importers can use to analyse their packaging. This empowers them to make more sustainable choices.

Fee modulation as a strong incentive for circularity

<u>Fee modulation</u> is a key tool that Verpact uses to stimulate better design. Since the introduction of fee modulation in 2019, we reward every step that makes packaging more recyclable.

We are the first in Europe to reward the use of recycled materials! The total discount in 2024 could reach €0.50, and by 2025, we will have doubled the discount on recyclates from €0.10 to €0.20 per kilogramme of packaging.

This financial incentive directly contributes to better design choices, thereby accelerating the transition to a circular packaging value chain. We are also encouraging the use of recycled plastic, which benefits the struggling recycling market. Furthermore, reused packaging gets a lower fee. After all, recycling costs less when packaging is reused. This is how we encourage reuse.

Master Plan for Circular Plastic Packaging

We are investing in a collective and coherent approach through the Master Plan for Circular Packaging. With this package, which we, along with 20 brand owners (and counting!), The Federation of the Dutch Food Industry (*Federatie Nederlandse Levensmiddelen Industrie, or FNLI*), and the Dutch Food Retail Association (*Centraal Bureau Levensmiddelenhandel, or CBL*), submitted to the Circular Plastics Roundtable (see our <u>position paper</u> published in 2025 outlining our vision and commitment to the Plastics Roundtable), we are mobilising the circular plastics market. Twenty brand owners have committed to using 115,000 tonnes of circular plastic, which is above the statutory requirement, delivering an annual carbon emission reduction of 265 kilotonnes. The commitments for the years after 2026 are even higher.

Circular Plastic Bank

At Verpact, we support this commitment with the Master Plan for Circular Packaging, which includes fee modulation as an incentive, an innovation programme, and the new Circular Plastic Bank. The Circular Plastic Bank is a market tool that will transparently address the availability and quality of circular plastic. The Circular Plastic Bank focuses on the use of recyclates and biobased polymers and consists of matchmaking and certification. Through a matchmaking platform, the Plastic Bank links available circular plastic streams to specific applications within and outside the packaging value chain. Buyers can indicate which types of circular plastics they need, even if they are not currently available. This way, recyclers know there will be a market for the types of circular plastic they produce. With this bank, we are also developing a reliable set of criteria for the origin, quality, and usability of recyclates. All links in the value chain are thus connected: from local authorities, collectors, and sorters to recyclers, compounders, packaging producers, and brand companies. Other producer responsibilities can, of course, be aligned with this initiative, allowing even more plastic to be made circular.

Innovation programme and fee modulation scale-up

As part of the Master Plan for Circular Plastic Packaging, we established an innovation programme. In 2024, we published our vision on innovation, in which we provide a clearer definition of the term 'innovation' and clarify the value of innovations in addressing the complex challenges within the packaging value chain. Verpact has now translated this vision into a specific innovation programme. The first promising initiatives that have already been launched under this programme include:

- Our collaboration with the NTCP (National Test Centre for Circular Plastics)
- The Collection Systems of the Future programme
- Our commitment to chemical recycling in collaboration with Obbotec and Carbios
- The agreement with the Coffee Capsule Recycling Association (Koffie Capsule Recycling Nederland, or KCR)

By scaling up our fee modulation, we are making the use of recyclates even more financially attractive.

The Plastics Guide

In <u>The Plastics Guide</u>, Verpact puts a dot on the horizon to work towards: By 2050, we want all plastic packaging to be 100% fossil-free and circular and to no longer be harmful to people and the environment. We want all packaging to be made from recycled materials or biobased materials, and we aim for 0% litter and microplastics. These are the main goals of The Plastics Guide. With this guide, Verpact is also responding to future Dutch and EU legislation and regulations. It also sets out the necessary transition and shows how we can work together to reduce, reuse, renew, and recycle within the plastic packaging value chain.

Knowledge and awareness

Verpact also invests in supporting companies with knowledge and guidance, and in raising consumer awareness.

- New training courses, such as Design for Recycling, which teaches designers and packaging
 professionals how to better align their packaging with the entire sorting and recycling chain so
 that packaging material can be reused in new packaging, and Future-Proof Packaging Design
 Management.
- E-learning modules and knowledge documents, such as studies or fact sheets, are readily available to everyone, from SMEs to large manufacturers. These resources are regularly updated.
- We also hold periodic consultations with the trade associations of producers and importers who submit their statements to us. At these meetings, we keep each other informed of developments in packaging and exchange information about materials, legislation, regulations, and innovations.
- We attend trade fairs such as Empack, Horecava, Pack for the Future, the Packaging Waste & Sustainability Forum in Brussels, the Municipal Raw Materials Congress, and the VNG's Annual Congress.
- Our own event, Packalicious Live, takes its name from the eponymous network of companies, scientists, and education professionals working on the challenges of sustainable packaging.
 Visitors work together on current issues around sustainable packaging.
- In 2024, we organised the Reusable Packaging Fair in 's-Hertogenbosch, together with the Dutch Ministry of Infrastructure and Water Management. We also organised an event celebrating the launch of the recycle check for beverage cartons.
- In 2024, the first edition of the new PACtalk seminar, organised by Verpact, took place. Ingrid Thijssen (chair of the Confederation of Netherlands Industry and Employers (VNO-NCW)), Ulphard Thoden van Velzen (senior researcher in packaging technology and recycling at Wageningen University & Research), Roeland Donker (country manager at Amazon.nl), Lucas Simons (changemaker), and Hester Klein Lankhorst (chair of Verpact's Board of Directors) explored how we can become less dependent on other countries for increasingly scarce essential raw materials.
- For our circular mission, we need greater awareness across our value chain. We want producers and importers to know where they can do better or when new legislation is imminent. To further raise this awareness, we launched the 'Is your packaging ready for tomorrow?' campaign in 2024, inviting companies to take a critical look at their current packaging and adapt it where possible.

Prepared for EU legislation with Verpact

Verpact prepares and supports businesses in implementing the Packaging and Packaging Waste Directive (PPWR). This complex new EU legislation stipulates that, by 2030, at least 70% of packaging must be recycled and that new packaging must be made from recycled materials. The PPWR's ambition requires concrete steps to prepare producers and importers for the targets. Value chain management and a strong business climate are essential. The PPWR introduces measures that affect the entire packaging value chain.

Producers, importers, and all other organisations in the value chain will feel the effects of the new legislation. The new rules have not yet been fully formalised. Verpact expects at least thirty additional documents from Brussels by 2029, containing more detailed statutory requirements.

Where possible, Verpact contributes to implementation of the legislation. For example, we participate in various CEN working groups (Comité Européen de Normalisation, the European body that develops standards), contributing expertise to the development of EU design guidelines. We also develop tools to help producers and importers implement the PPWR:

Fee modulation

Through <u>fee modulation</u>, we incentivise packaging reuse, design choices that improve recycling performance, and the use of recyclates in packaging by offering a discount on the fee. For good design and the use of recyclates, the discount can be as much as a halving of the fee. And for reusable packaging, the discount is even greater. This makes Verpact the first in Europe to incentivise use of recyclates and circular packaging design in this way.

Recycle checks

Our <u>recycle checks</u> give producers and importers insight into how recyclable their packaging is. There are recycle checks for rigid and flexible plastic packaging, glass, metal, paper and cardboard, and beverage cartons. Each check consists of an online checklist for the material in question and a document with background information.

Sustainable Packaging dashboard

The <u>Sustainable Packaging dashboard</u> helps companies in the sector set targeted sustainability goals for their product-packaging combinations. This tool also assists in compiling packaging dossiers. The dashboard provides inspiring examples and data on reference packaging.

We keep producers and importers up to date on all developments related to the PPWR and support them every step of the way in implementing the new rules:

- We publish all information and the latest developments on our website.
- We share Q&As about how producers and importers can keep their packaging administration in order.
- We answer questions about fees and about fee modulation.
- We organise webinars to share our knowledge about all facets of the PPWR.



Better waste separation: how we help consumers change their behaviour

To make the packaging value chain truly circular and achieve our goals, we need Dutch consumers to do their bit. How do we get everyone to properly separate packaging waste at home? And how do we ensure that the people of the Netherlands do not throw their empty cans into rubbish bins in the street, but take them home and return them?

Changing consumer behaviour is as challenging as it is time-consuming. We know that the majority of the Dutch public wants to separate their waste, but they simply do not always know how. That is why we try to make it as clear and easy as possible.

Verpact has adopted a twofold approach to address this:

- By providing waste bins to combat litter and sufficient collection points for packaging with a
 deposit, we make it easier to collect and dispose of packaging correctly. Furthermore, our new
 agreements with local authorities are intended to ensure greater clarity in collection procedures
 and thus greater convenience for consumers.
- With campaigns like those on PMD collection, we explain to consumers how and why they
 should properly dispose of, separate, and return their packaging waste.

Make it easy

Collection points for returnable packaging with a deposit

We are providing an increasing number of collection points for returnable bottles and cans with a deposit. In 2024, there were already over 5,000 such collection points across the Netherlands, and this number keeps growing week on week. All the locations can be found in our online collection point guide, so consumers can always find their nearest collection point. In addition, over 22,000 of these collection points let users donate the deposit to charities or sports clubs.

For collection points outside of supermarkets, we introduced the RAAS concept (RVS-As-A-Service, whereby 'RVS' stands for 'reverse vending machine'). This provides businesses with a complete service: Verpact installs, pays for, and maintains the deposit-refunding reverse vending machines, allowing businesses to contribute to the collection process on a zero-cost basis. In 2024, we also took an important step with the introduction of the first bulk collection machines, which allow consumers to return large quantities of packaging at once. Consumers have responded positively to the first bulk collection machines. We will further scale up the number of bulk collection machines in 2025! These new machines can also be found in the collection point guide.

And our commitment goes far beyond just enabling people to return their packaging to get their deposit back. We also offer targeted business-to-business solutions by facilitating companies in their household waste collection. With Cleanup Days throughout the Netherlands, we raise awareness and contribute to reducing litter. Together with local authorities, we make agreements for high-quality collection and develop tools for smart packaging design, helping companies prepare for upcoming EU legislation in a timely manner.

We also play an active role at events such as the SAIL Amsterdam maritime event, the Rotterdam Marathon, and King's Day festivities, where we ensure a circular approach with smart collection systems and logistics. Finally, we are focusing on an area-based approach in neighbourhoods and regions with large volumes of packaging waste, so that we can work effectively with partners on clean and circular value chains.

Donation bins

We are experimenting with ways to make it easier for people to return packaging on which they paid a deposit. We are, for example, investigating whether we can motivate people to donate their deposit instead of mindlessly throwing the packaging into any rubbish bin, using clearly visible donation bins on the street. Such donation bins and rings were distributed to local authorities in 2024. Results vary from one municipality to the next. We will study the effect in more detail in 2025.

Explain how it works

National Cleanup Day

With National Cleanup Day, Verpact encourages Dutch people to clean up and keep their neighbourhoods clean. In 2024, the official kick-off of the 22nd National Cleanup Day took place in the town of Almere's urban forest to mark the 'Year of the Forest'. A total of over 50,000 people participated in this event. The 23rd edition will be on 21 March 2026.

Campaigns

In the 'Statiemonnie' consumer campaign, rapper Donnie urges people to return their deposit bottles and cans to cut down on litter. This large-scale campaign was launched in 2024. Given its positive results, the campaign was extended into 2025 with new commercials, each carrying a specific message.

Awareness

A national awareness campaign about single-use plastic packaging in 2024 showcased the reusable alternatives available. The goal of the campaign was to prevent litter and reduce waste in general. The campaign saw Dutch TV biologist and wildlife observer Freek Vonk report on the natural waste and cleanup behaviours that all Dutch people have in them. He also observed new behaviours that go a step further, such as carry your own coffee mug.

A new set of disposal logos

In 2024, Verpact looked into which logos on packaging best inform consumers about how and where to dispose of their packaging. This study resulted in a new set of logos, which were introduced in 2025. These logos tell consumers where to dispose of their packaging waste and comply with upcoming laws and regulations.

Plastic, metal, and beverage packaging

We also conducted a study that formed the basis for the PMD campaign launched in 2025. 'How do people dispose of their packaging?' That was the central question in this study. The findings revealed that many consumers are willing to separate waste but lack knowledge about how to dispose of their packaging properly. We are now addressing this with the PMD campaign.

Research as a foundation

In addition to all the initiatives, studies, and campaigns to make waste collection and separation easier and more enjoyable and to explain how it works, we also conducted more fundamental research in 2024. This research has delivered insights that enable Verpact to implement targeted actions and make arrangements with local authorities to improve waste separation and collection.

- One of the conclusions of the research into what people do with packaging with a deposit outside the home is that people automatically throw their empty bottle or can into a waste bin in the street. The challenge is to break this automatic behaviour.
- The research into waste separation at home showed that consumers find it demotivating to have to deal with many different systems. The research also revealed that people are very good at separating waste in the kitchen, but that in the bathroom, everything often ends up in the same bin.

SUP legislation

Since 5 January 2023, the SUP Directive stipulates that producers and importers are responsible for covering the costs of cleaning up, transporting, and processing packaging covered by the Directive that contains a plastic component and ends up in litter. The Directive aims to reduce the environmental impact of single-use plastics (such as meal packaging, beverage containers, straws, and cutlery). Verpact collects the SUP fees for litter from producers and importers and forwards these funds to area managers. Producers and importers can find all the information about SUP legislation on our website.

Compensation for public waste bins

In 2024, we paid local authorities and other area managers a per-resident fee for packaging placed in public waste bins to cover their associated costs. This compensation aligns with producer responsibility, which requires producers to offer a nationwide and appropriate collection system for packaging used in public spaces.



Collecting, sorting and recycling

Giving every item of used packaging a second life as a raw material for new packaging, that's our ambition. After all, if something is good, you obviously want to keep it good! How (and with whom) do we make this happen in practice?

At Verpact, we collaborate daily with producers, importers, local authorities, collectors, sorters, and recyclers to realise our ambition. Here's what this collaboration looked like in 2024:

Verpact collaborated with **all 342 Dutch local authorities** and has a participant agreement with each of them. Together, we have been working for years to improve the volume and quality of collected PMD. 84% of local authorities use (full or partial) separation at source. They can deliver the collected PMD to one of the 52 transfer stations across the country contracted by Verpact. The remaining local authorities separate waste after collection, i.e. so-called 'post-collection separation'. These are mainly the large cities, where separation at source is insufficiently effective. With post-collection separation, PMD is separated from the residual waste at the processing plant. This post-collection separation is essential to our ability to hit our targets.

Verpact collaborated with approximately **25 collectors** through the *Afval Goed Geregeld* scheme, providing a comprehensive network in the Netherlands for the collection of PMD and glass from schools, offices, shops, and service providers in industries such as hospitality and healthcare. By mid-2025, approximately **35,000 sites and venues** will be taking part. This number is still growing, as approximately 500 collection points for plastic packaging and beverage cartons (PMD) and 350 glass collection points are added each month. The collection of glass and PMD at all these collection points is handled by approximately 25 waste collectors.

We supply to approximately **40 recyclers**. The recycling sites are spread across seven different European countries: the Netherlands, Germany, Spain, Italy, Austria, France, and Bulgaria.

To manage the deposit refund system in the Netherlands, Verpact collaborates with a growing number of companies. There are currently over **5,000 collection points where consumers can get their deposit refunded** and **22,000 voluntary collection points** where consumers can donate their deposits to charity. These numbers are rising, partly as we scale up collection machines at various venues, such as amusement parks, schools, and cinemas.

New agreements with local authorities on PMD collection

We have entered into agreements with local authorities regarding the collection of household packaging. These agreements with the Association of Netherlands Municipalities (VNG) and, starting in 2026, with the Royal Dutch Association for Waste and Cleaning Management (Koninklijke Nederlandse Vereniging voor Afval- en Reinigingsmanagement, or NVRD) ensure that the collection and processing of PMD and glass, paper, and cardboard packaging from households runs smoothly, and we cover the collection costs incurred by local authorities.

In 2025, new agreements were made regarding PMD collection. These agreements focus not only on increased collection and compensation, but also, and more importantly, on improving the quality of the collected material. This makes high-quality recycling possible.

Separation at source and post-collection separation are both absolutely necessary

Verpact considers separation at source and post-collection separation as the two essential collection methods that allow us to collect waste effectively and then recycle it properly. What exactly is the difference between separation at source and post-collection separation?

Separation at source means that consumers and businesses separate their waste themselves. They put plastic waste in the PMD bin or bag, glass in the bottle bank, and cardboard with the paper waste for recycling. What's left goes in the bin for residual waste. The separated waste streams then go to a transfer station, on to a sorter and then to a recycling company. With post-collection separation, machines are used to remove recyclable PMD packaging from the waste stream.

Post-collection separation is essential in situations where separation at source is difficult or impossible. We absolutely need post-collection separation to continue to meet our standards now and in the future! It helps us maximise recycling outcomes and reduce the amount of waste that ends up at waste-to-energy plants. We advocate for this both in Europe and in the Netherlands because it is necessary for achieving the qualitative and quantitative goals.

Better collection: Quality Task Force

We help local authorities change local behaviour. In 2024, Verpact ran the Litter Scheme to make funding available to local authorities to help them address their litter problems. In 2023 and 2024, local authorities were given the opportunity to submit a plan to reduce litter.

With a special budget for local authorities, Verpact supported them in improving the quality of collected PMD. Dozens of valuable projects were funded through this Local Authorities Task Force, with positive results: contamination decreased in Leudal, Maastricht, Heusden, Peel en Maas, and Zeist, among others.

A selection of the highlights of 2024

This is what we are proud of!

January

- Afvalfonds Verpakkingen, the KIDV, Nederland Schoon, Statiegeld Nederland and Nedvang joined forces to form a single organisation: Verpact. This provides packaging producers and importers with a single point of contact.
- Jeroen Hillen appointed director of Dutch deposit refund scheme operator Statiegeld Nederland.





February

 Together with Valipac in Belgium, we established a certification system for plastic recyclers to improve the traceability of plastic waste and recycling outside the EU.

March

- Verpact took part in the reusable cup pilot programme in Rotterdam. More than 30 restaurants joined this project.
- The annual National Cleanup Day: over 2,300 initiatives registered to clean up litter across the Netherlands.
- First 24-hour deposit refund point opened: bulk collection machine in Bunschoten-Spakenburg.





April

- The Amstel Gold Race professional cycling event collaborated with
 Supporter van Schoon: the Blikmobiel can and bottle collection vehicle drove ahead of the race with music to get spectators to think about what they do with their cans and bottles with a deposit.
- During Empack 2024, we got producers and importers up to speed about the PPWR and Plastic Fee Modulation 2.0.

May

 Paper & Cardboard Seminar in Amersfoort (a valuable collaboration with the Royal Association of Dutch Paper and Cardboard Manufacturers).





June

- PACtalk at Louwman Museum.
- Packalicious Live: packaging experts from all corners of the value chain got together to reflect on the future together, following five possible lines of thinking.

July

- Installation of new deposit refund machines, including at a hospital in Rotterdam and at Loogman petrol stations.
- Publication of the update to the beverage carton fact sheet about the recyclability of beverage cartons and the factors that influence it.
- Over 600 people attended our webinar about fees; we are clearly meeting a need here.



Attention: nere's a depos plastic bottl and cans!

August

- The latest Statiegeld Nederland campaign launched, targeting tourists in Amsterdam.
- 2023 Public Report: we announced that 88% of all packaging is recycled or reused.
- Launch of an English-language campaign targeting tourists.

September

- A new campaign drew attention to the Afval Goed Geregeld scheme, which provides free collection of separated plastic, beverage cartons, and glass from businesses and schools.
- 2 September: Verpact moved into a new office in Leidschenveen.
- We published our vision on innovation.
 With this document, Verpact gives a clearer definition to the term 'innovation'.
 The article also highlights the importance of innovations in tackling the complex challenges within the packaging value chain.
- A growing number of deposit refund machines installed at amusement parks.
 New parks include Julianatoren, Plopsa Indoor, Linnaeushof, and Gaia Zoo.
- Launch of the Plastic Fee Modulation 2.0 programme, which rewards companies for using recyclates, among other things.





October

- Research showed: deposits reduce litter by 72% (plastic bottles) and 64% (cans).
- Launch of our regularly updated online guide showing where deposit refund points are located, so that people can find out where to get their deposit refunded.
- Partnership sealed with the SAIL 2025
 maritime event: as presenting partner
 of SAIL 2025, we kept this enormous
 event with an estimated 2 million
 visitors as litter-free as possible.

November

- Value chain agreement with local authorities extended, ensuring continuity of the collection and processing of household packaging waste (PMD, glass, and paper) in the Netherlands.
- Reusable Packaging Fair in 's-Hertogenbosch, organised by Verpact/KIDV and the Dutch Ministry of Infrastructure and Water Management.
- Yet more deposit refund machines installed at amusement parks. New parks include Julianatoren, Plopsa Indoor, Linnaeushof, and Gaia Zoo.





December

- Launch of 'Is your packaging ready for tomorrow?' campaign for producers.
- New versions published of all recycle checks.



This is how we are organised

Verpact, under its Extended Producer Responsibility (EPR), ensures the separate collection of packaging waste or the post-collection separation of packaging waste from residual waste to maximise reuse or recycling.

Verpact is the result of a partnership between *Afvalfonds Verpakkingen*, Nedvang, *Nederland Schoon*, the KIDV, and deposit refund scheme operator *Statiegeld Nederland*. Since 1 March 2024, these organisations have been operating together under the name Verpact, a non-profit foundation. *Statiegeld Nederland* is a separate foundation.

Our Supervisory Board consists of:

Arjen Gerritsen, independent chair

Ronald Prince, vice chair, representing and chair of FNLI
Bert Roetert, vice chair, representing and chair of CBL
Jeroen van Vliet, representing FNLI
Erwin Bziuk, representing CBL
Ed van de Weerd, representing and chair of RND
Vacant: seat of Supervisory Board member representing FME

Board of Statiegeld Nederland:

Arjen Gerritsen, independent chair
Erwin Bziuk, vice chair, representing CBL
Robert Seegers, vice chair, representing KNLI
Guus Slik, representing CBL
Sigrid Verweij, representing FNLI
Sjoerd Harbers, representing FNLI
Ralph van Oss, representing CBL

Ultimate operational responsibility for the operations of Verpact and *Statiegeld Nederland* lies with:

Hester Klein Lankhorst, Chair of the Board of Directors
Jeroen Kluiters, Finance Director
Bianca Lambrechts, Operations Director
Arie Den Besten, Strategy, Knowledge & Innovation Director
Jeroen Hillen, Director, Statiegeld Nederland

Expert Council:

Cees de Mol van Otterloo, chair Henri Vermeulen Robert van Beek Rozanne Drost Marion Beugelsdijk Jan Driessens Eugene Rudolf Ton van der Giessen Rob Verhagen Frans Follings

Independent Expert Panel:

Jacqueline Cramer, chair
Jan Paul van Soest
Jos Keurentjes
Roland ten Klooster
Ulphard Thoden van Velzen
Inge Oskam



Verpact's consolidated financial statements

Companies that market packaged products and/or products in packaging with a deposit in the Netherlands pay the Waste Management Contribution for Packaging and the Producer Deposit Contribution. Verpact uses the funds raised through these contributions to cover the costs of collection and recycling of packaging, including packaging with a deposit.

The contribution is a fee based on the costs incurred for the collection and recycling of the packaging material in question. In addition, we charge a fixed fee for general system costs for each material type.

The waste management contribution rates are, therefore, based on the total cost per material type to comply with the statutory producer responsibility. The processing costs and revenues for the various material types sometimes vary significantly. For example, the costs of collecting and processing glass can be largely financed by revenue from recyclable cullet. Therefore, the rate of the contribution for glass packaging is much lower than that for plastic, as processing plastic waste is more cost-intensive.

The costs and revenues are administered for each material type individually. Any deficits or surpluses are offset against future contributions over three years. We set the contribution for the coming year in the second half of each year. Based on our forecasting system, we estimate the expected tonnage collected for each material type, the expected costs, and the expected volume of packaging marketed in the Netherlands.

To further boost collection, we will continue to invest in the deposit refund system over the coming years. This will see additional collection points created and the deposit refund system optimised, as detailed in the action plan. Investments for 2025 are estimated at over €100 million. The costs of the deposit refund system will continue to increase in the coming years. The estimated costs for 2025 are almost €215 million. For 2025, revenues, including unclaimed deposits, are estimated at €180 million, resulting in an estimated deficit of €35 million for 2025.

Below is an overview of Verpact's finances for the period from 1 January to 31 December 2024. These are the consolidated figures for Verpact and *Statiegeld Nederland*.

The table below is based on provisional figures. Amounts $x \in 1,000,000$. For notes to each item, see below the table.

Verpact's consolidated figures

Incoming		Outgoing	
1 - Waste management contributions received	493	5 - Value chain costs for glass packaging	28
2 - System contributions received packaging	52	6 - Value chain costs for paper and/or cardboard	1
3 - Deposit packaging not returned	139	7 - Value chain costs for plastic packaging	315
4 - Other revenue	37	8 - Value chain costs for beverage cartons	37
		9 - Value chain costs for aluminium packaging	4
		10 - Value chain costs for ferrous metal packaging	13
		11 - Value chains costs for deposit refund system	183
		12 - Implementation costs	45
		13 - Corporate income tax	2
		14 - Offset against surpluses and deficits	87
Total	721	Total	715
		15 - Balance	6

Notes

- 1. Waste management contribution: Verpact collects the waste management contribution for packaging from companies that market packaged products. This waste management contribution is calculated based on the number of kilogrammes of packaging a company markets, broken down by material type. The contribution is different for each material type, based on the costs incurred for the collection and recycling of the packaging material in question. The waste management contribution is, therefore, based on the total cost per material type to collect and recycle the material. Revenue from SUP storage is also included in this contribution, as is a portion of the producer contribution for the deposit refund system.
- 2. System contribution: in addition to the waste management contribution, we charge a contribution at the same rate for general system costs for each material type. This is the system contribution. These general system costs include costs for monitoring, litter prevention, and knowledge sharing. The contribution for the general operating costs of the deposit refund system is also recognised in this item. The 2024 system contribution per kilogramme of packaging has remained the same, despite the increased statutory work.
- 3. Deposit packaging not returned: As with all deposit refund systems under development, deposits that were not claimed back by consumers are invested in the further rollout of the system. Since the deposit refund system is an expensive system, we request an additional contribution from producers, in addition to these unclaimed deposits, to fund the deposit refund system. These funds are used to improve the current infrastructure of the deposit refund system and - in line with the action plan - to rapidly scale up the number of collection points. In 2024, there was €139 million in unclaimed deposits. This, along with the contribution from producers, was spent on, among other things, the purchase of new collection machines, which are also known as 'reverse vending machines'. By 2024, over €75 million worth of new collection machines were purchased and installed on loan at collection points. In addition to depreciation costs for the collection machines (€30 million), compensation paid to collection points (€98 million) and transport and processing costs (€57 million) are major expenditures that are financed from unclaimed deposits. We also incurred costs for campaigns, IT, and the implementation of the action plan to further increase collection. Revenue from unclaimed deposits will decrease in the future, given the increasing collection rates for depositrefundable packaging.
- **4. Other revenue**: other revenue relates to the sale of sorted packaging materials, the sale of PET bottles and cans, transport costs that are charged on, and interest income.
- **5.** Value chain costs for glass packaging: the costs for glass packaging primarily relate to compensation paid to local authorities for the collection and processing of glass packaging. Revenue from glass (cullet has a positive value and can, therefore, be sold) is included in this figure. Verpact also offers a suitable collection system for companies with packaging separated at source that resembles household waste. Given that cullet represents value, recyclers do not receive compensation for commercially collected glass.
- 6. Value chain costs for paper and/or cardboard packaging: these costs primarily relate to registration fees that Verpact pays to local authorities for reporting the amount of waste paper and cardboard collected and processed. Paper and cardboard represent value, which covers the collection and processing costs within the value chain.
- 7. Value chain costs for plastic packaging: these are costs for the collection compensation paid to local authorities for separation at source and post-collection separation, and for the storage, transfer, transport, sorting, and processing of sorted plastic packaging. In the case of post-collection separation, there are also costs for the post-collection separation facilities. Verpact also offers a suitable collection system for companies that have packaging similar to household waste that has been separated at source. The relatively high costs for plastic packaging are not only due to the weight but also because the processing of sorted plastic does largely not deliver value. The net collection and processing costs in 2024 amounted to €268 million.

The EU Single-Use Plastics Directive came into effect on 3 July 2021. This SUP Directive also includes, as of 5 January 2023, producer responsibility for reimbursing the costs of cleaning up, transporting, and processing plastic packaging covered by this Directive in litter. The costs for cleaning up, transporting, and processing plastic packaging covered by the SUP Directive in litter amounted to €30 million in 2024.

The amendment to the Packaging Management Decree effective 1 January 2023 means that Verpact must also offer a collection system for packaging used and released in public spaces. Until 2023, local authorities and some other area managers were financially responsible for public waste bins. The costs involved in collecting and recycling waste from public waste bins amounted to €17 million for plastic in 2024.

8. Value chain costs for beverage cartons: these include the collection compensation paid to local authorities for separation at source and post-collection separation, as well as the costs for the storage, transfer, transport, sorting, and processing of sorted beverage cartons. In the case of post-collection separation, this also includes the costs of the post-collection separation facilities. Verpact also offers a suitable collection system for companies with packaging separated at source that resembles household waste. Seeing as the 2023 recycling target was not met, Verpact had to make additional investments in 2024. We expect to continue to need additional investments in the future to make the value chain more robust and meet the rising standards. Value chain costs for beverage cartons amounted to €35 million in 2024.

The amendment to the Packaging Management Decree effective 1 January 2023 means that Verpact must also offer a collection system for packaging used and released in public spaces. Until 2023, local authorities and some other area managers were financially responsible for public waste bins. The costs involved in collecting and processing waste from public waste bins amounted to €2 million for beverage cartons in 2024.

- 9. Value chain costs for aluminium packaging: these costs include the collection compensation paid for the storage, transfer, transport, sorting, and processing of sorted aluminium. The introduction of the deposit refund system has resulted in fewer aluminium packaging items that represent value remaining in the household waste flow, resulting in a net increase in value chain costs. The costs amounted to €4 million in 2024.
- 10. Value chain costs for other metal packaging: these costs include the collection compensation paid for the storage, transfer, transport, sorting, and processing of sorted metal. These costs amounted to €13 million in 2024.
- **11.** Value chain costs for the deposit refund system: these include compensation paid to collection points, costs of transport and processing, and the costs of operating the deposit refund system. See the financial figures of Statiegeld Nederland for more detailed notes.
- **12. Verpact's implementation costs**: these costs include costs of personnel and the organisation, IT, monitoring, knowledge sharing, campaigns, communication, etc. These also include the implementation costs of Statiegeld Nederland, including the costs of the action plan.
- **13.** Although Verpact is a foundation, the Dutch Tax and Customs Administration classifies the System Contribution and the implementation costs as equity. Therefore, the balance is subject to **corporate income tax**.
- 14. Verpact is a non-profit foundation and does not aim to accumulate capital. However, an annual deficit or surplus arises due to the difference between the actual net costs incurred for collection, processing, and marketing for each material type in a calendar year and the Waste Management Contribution for Packaging for each material type received in the same calendar year. Deficits and surpluses are offset over the next three calendar years after the surplus or deficit has been determined. For 2024, a net amount of €87 million was offset against past surpluses and deficits. Verpact is not liable for corporate income tax on this amount.
- **15.** The **balance** is added to Verpact's equity to ensure continuity.

Financial figures for Statiegeld Nederland

Verpact is responsible for carrying out the operational activities of *Statiegeld Nederland*, which is why Verpact prepares consolidated figures. In this section, we will provide notes to the figures for *Statiegeld Nederland*.

A deposit refund system is an effective way to conserve valuable raw materials, but it is also a costly system. To ensure that consumers can return their packaging, a nationwide network of collection points is needed. The system is financed from the producer contribution and unclaimed deposits.

After being returned, a container for which the consumer paid a deposit goes on a journey to be recycled into a raw material for new cans and bottles. To facilitate this, collection points receive compensation for emptying and cleaning the collection machine, which compensation covers their personnel and logistics costs. Funds are also needed to pay for the sorting and counting facilities and for automation. In addition, significant additional funds are being invested in new collection points where consumers can get their deposit back and in developing and running consumer campaigns.

The costs are financed, as in other European countries, from two cash flows: the producer contribution and unclaimed deposits.

To further boost collection, we will continue to invest in the deposit refund system over the coming years. To this end, additional collection points are created and the deposit refund system is optimised, as detailed in the action plan. Investments for 2025 are estimated at over €100 million. The costs of the deposit refund system will continue to increase in the coming years. The estimated costs for 2025 are almost €215 million. For 2025, revenues, including unclaimed deposits, are estimated at €180 million, resulting in an estimated deficit of €35 million for 2025.

Below is an overview of *Statiegeld Nederland's* finances for the period from 1 January to 31 December 2024.

Statiegeld Nederland's figures

Incoming		Outgoing	
1 - Producer contributions received	33	5 - Compensation paid to collection points	98
2 - Deposit packaging not returned	139	6 - Transport and processing	57
3 - Other revenue	21	7 - Costs for investments in deposit refund system	30
		8 - Other costs	20
4 - Balance of offset against surpluses and deficits	12		
Total	205	Total	205

Notes

- 1. To finance the deposit refund system, producers of beverage bottles and cans pay a **mandatory producer contribution** for each container with a deposit sold in the Netherlands. In 2024, the producer contribution was €0.016 for each large plastic bottle, €0.014 for each small plastic bottle, and €0.002 for each can.
- 2. Deposit packaging not returned: As with all deposit refund systems under development, deposits that were not claimed back by consumers are invested in the further rollout of the system. Since the deposit refund system is an expensive system, we request an additional contribution from producers, in addition to these unclaimed deposits, to fund the deposit refund system. These funds are used to improve the current infrastructure of the deposit refund system and - in line with the action plan - to rapidly scale up the number of collection points. In 2024, there was €139 million in unclaimed deposits. This, along with the contribution from producers, was spent on, among other things, the purchase of new collection machines, which are also known as 'reverse vending machines'. By 2024, over €75 million worth of new collection machines were purchased and installed on loan at collection points. In addition to depreciation costs for the collection machines (€30 million), compensation paid to collection points (€98 million) and transport and processing costs (€57 million) are major expenditures that are financed from unclaimed deposits. We also incurred costs for campaigns, IT, and the implementation of the action plan to further increase collection. Revenue from unclaimed deposits will decrease in the future, given the rising collection rates for depositrefundable packaging.
- 3. Other revenue includes proceeds from collected materials and interest income. The returned packaging with a deposit has value as a raw material for new packaging. Since the packaging enters the deposit refund system after collection and is processed, producers and importers receive the material or its value (after deducting organisational costs) back from Statiegeld Nederland on a pro rata basis.
- **4.** An annual **deficit or surplus** arises due to the difference between the actual net costs incurred for collection and processing, and the revenue received in the same calendar

year. The $\ensuremath{\in} 12$ million deficit for 2024 will be settled over the next three calendar years in accordance with the prescribed system.

- **5.** The **collection points receive compensation** towards their costs, such as personnel, maintenance, and energy costs. This compensation was determined in 2021 based on the cost estimates at that time. Seeing as costs have risen since then and the amount of packaging to be processed has increased eightfold, an external firm was commissioned to conduct a cost study in 2024 (as agreed in 2021). This study revealed that the costs of collection points have increased in recent years due to, among other things, higher energy, personnel, and cleaning costs (partly due to the residues left in cans). The compensation structure for collection points was, therefore, adjusted accordingly. This resulted in a one-time adjustment of €14 million paid to the collection points in 2024 to compensate for their increased costs.
- 6. Transport and processing include the costs of transporting returned deposit packaging to counting and sorting facilities, the costs of counting and sorting facilities, and offsetting the material value.
- 7. Deposit refund system investment costs: to make it more attractive for potential collection points to accept packaging with a deposit, Statiegeld Nederland will pay for the collection machines starting in 2024. New collection points will, therefore, not have to make any investments themselves, while existing collection points have already invested in machines to some extent. For the affected collection points, payments received were offset against outstanding payments on a one-off basis between 2021 and 2023, ensuring they are now in the same position as new collection points. This settlement amounted to €28 million. In 2024, Statiegeld Nederland purchased over €75 million worth of new machines and placed them on loan at collection points. These purchased collection machines will be deprecated over several years.
- **8.** The **other costs** include costs incurred for campaigns, IT, and implementing the action plan to further increase collection.

Statiegeld Nederland's balance sheet

Balance sheet as at 31 December 2024			
1 - Intangible fixed assets	119	6 - Equity	-
2 - Tangible fixed assets	6	7 - Provisions	19
3 - Inventories	1	8 - Deposit obligation	138
4 - Receivables	138	9 - Liabilities to be settled, value chains	74
5 - Cash and cash equivalents	121	10 - Other current liabilities	154
Total	385	Total	385

Notes

- 1. Intangible fixed assets: these are prepaid amounts for investments in collection points that are reimbursed by Statiegeld Nederland. This compensation amounted to €117 million in 2024. In addition, there were investments in the software package. This amounted to €2 million at the end of 2024.
- 2. Tangible fixed assets: this primarily concerns investments in Statiegeld Nederland's counting and sorting centres, amounting to €5 million.
- **3. Inventories**: this concerns packaging in the form of returnable bags/big bags used for the transport of returned deposit packaging.
- **4. Receivables**: this relates to deposits that were invoiced and deposits that are yet to be invoiced, and producer contributions for the last months of 2024.
- **5. Cash and cash equivalents**: this covers Statiegeld Nederland's (short-term) liabilities.
- **6.** Deficits and surpluses are invested in the deposit refund system. Therefore, Statiegeld Nederland's income and expenses balance is nil, and **no equity is accrued**.
- 7. **Provisions**: at year-end, an estimate is made of how much packaging with a deposit that has been placed on the market will still be returned in the new year. This results in an

expected outflow of funds for the collection compensation to retailers, for which a provision has been created. This concerns an amount of €19 million.

- 8. Deposit obligation: this represents the balance of outstanding deposits minus the deposits refunded on returned items. At year-end, an adjustment was made for deposits on packaging that is not expected to be returned. This adjustment concerns the unclaimed deposits already recognised in the incoming flows and amounted to €139 million. This amount was used to maintain and further optimise the deposit refund system. See the notes to Verpact's consolidated figures for more information.
- 9. An annual **deficit or surplus** arises due to the difference between the actual net costs incurred for collection and processing, and the revenue received in the same calendar year. The $\[\in \]$ 74 million will be invested in the deposit refund system over the next three calendar years, in accordance with the prescribed system.
- **10. Other current liabilities**: these include outstanding invoices from collection points for investments in the deposit system and the recalibration of the collection compensation.

Verpact's financial figures (not including Statiegeld Nederland)

The table below is based on provisional figures. Amounts $x \in 1,000,000$. For notes to each item, see below the table.

Verpact's figures without Statiegeld Nederland

Incoming		Outgoing	
1 - Waste management contributions received	482	4 - Value chain costs for glass packaging	28
2 - System contributions received packaging	30	5 - Value chain costs for paper and/or cardboard	1
3 - Other revenue	14	6 - Value chain costs for plastic packaging	313
		7 - Value chain costs for beverage cartons	37
		8 - Value chain costs for aluminium packaging	4
		9 - Value chain costs for ferrous metal packaging	13
		10 - Implementation costs	23
		11 - Corporate income tax	2
		12 - Offset against surpluses and deficits	99
Total	526	Total	520
		13 - Balance	6

Notes

- 1. Waste management contribution: Verpact's revenue consists of waste management contributions received from companies that market packaged products. This waste management contribution is calculated based on the number of kilogrammes of packaging a company markets, broken down by material type. The contribution is different for each material type, based on the costs incurred for the collection and recycling of the packaging material in question. The waste management contribution is, therefore, based on the total cost per material type to collect and recycle the material. Any proceeds from recycled material are also included in the fee calculation.
- 2. **System contribution**: in addition to the waste management contribution, we charge for a contribution at the same rate for general system costs for each material type. This is the system contribution. These general system costs include costs for monitoring, litter prevention, and knowledge sharing. The 2024 system contribution per kilogramme of packaging has remained the same, despite the increased statutory work.
- **3. Other revenue**: other revenue relates to the sale of sorted packaging materials and interest income.
- **4. Value chain costs for glass packaging**: the costs for glass packaging primarily relate to compensation paid to local authorities for the collection and processing of glass packaging.

Revenue from the glass (cullet has a positive value and can, therefore, be sold) is included in this figure. Verpact also offers a suitable collection system for companies with packaging separated at source that resembles household waste. Given that cullet represents value, recyclers do not receive compensation for commercially collected glass.

- **5.** Value chain costs for paper and cardboard packaging: these costs primarily relate to registration fees that Verpact pays to local authorities for reporting the amount of waste paper and cardboard collected and processed.
- 6. Value chain costs for plastic packaging: these are costs for the collection compensation paid to local authorities for separation at source and post-collection separation, and for the storage, transfer, transport, sorting, and processing of sorted plastic packaging. In the case of post-collection separation, there are also costs for the post-collection separation facilities. Verpact also offers a suitable collection system for companies with packaging separated at source that resembles household waste. The relatively high costs for plastic packaging are not only due to the weight but also because the processing of sorted plastic does largely not deliver value. The net collection and processing costs in 2024 amounted to €266 million.

The EU Single-Use Plastics Directive came into effect on 3 July 2021. This SUP Directive also includes, as of 5 January 2023, producer responsibility for reimbursing the costs of cleaning up, transporting, and processing plastic packaging covered by this Directive in litter. The costs for cleaning up, transporting, and processing plastic packaging covered by the SUP Directive in litter amounted to €30 million in 2024.

The amendment to the Packaging Management Decree effective 1 January 2023 means that Verpact must also offer a collection system for packaging used and released in public spaces. Until 2023, local authorities and some other area managers were financially responsible for public waste bins. The costs involved in collecting and recycling waste from public waste bins amounted to €17 million in 2024.

7. Value chain costs for beverage cartons: these include the collection compensation paid to local authorities for separation at source and post-collection separation, as well as the costs for the storage, transfer, transport, sorting, and processing of sorted beverage cartons. In the case of post-collection separation, this also includes the costs of the post-collection separation facilities. Verpact also offers a suitable collection system for companies with packaging separated at source that resembles household waste. Seeing as the 2023 recycling target was not met, Verpact had to make additional investments in 2024. We expect to continue to need additional investments in the future to make the value chain more robust and meet the rising standards. Value chain costs for beverage cartons amounted to €35 million in 2024.

The amendment to the Packaging Management Decree effective 1 January 2023 means that Verpact must also offer a collection system for packaging used and released in public spaces. Until 2023, local authorities and some other area managers were financially responsible for public waste bins. The costs involved in collecting and recycling waste from public waste bins amounted to €2 million in 2024.

- **8.** Value chain costs for aluminium packaging: these costs include the collection compensation paid for the storage, transfer, transport, sorting, and processing of sorted aluminium. The introduction of the deposit refund system has resulted in fewer aluminium packaging items that represent value remaining in the household waste flow, resulting in a net increase in value chain costs. The costs amounted to €4 million in 2024.
- **9.** Value chain costs for other metal packaging: these are costs for the collection compensation paid for separation at source and post-collection separation and costs for the storage, transfer, transport, sorting, and processing of sorted metal. These costs amounted to €13 million in 2024.
- **10.** Verpact's **implementation costs** relate to the costs of personnel and the organisation, IT, monitoring, knowledge sharing, campaigns, communication, etc.
- **11.** Although Verpact is a foundation, the Dutch Tax and Customs Administration classifies the System Contribution and the implementation costs as equity. Therefore, the balance is subject to **corporate income tax**.
- **12.** Verpact is a non-profit foundation and does not aim to accumulate capital. However, an annual **deficit or surplus** will arise due to the difference between the actual net costs incurred for collection, processing, and marketing for each material type in a calendar year and the Waste Management Contribution for Packaging for each material type received in the same calendar year. Deficits and surpluses are offset over the next three calendar years after the surplus or deficit has been determined. For 2024, a net amount of €99 million has been offset against past surpluses and deficits.
- **13.** The **balance** is added to Verpact's equity to ensure continuity.

