



Environmental Compliance

Global Excellence, Local Expertise



PRESENTATION OUTLINE

Who We Are

Waste Introduction

Environmental Compliance in Europe

Environmental Compliance in the USA

Does it Affect You?

CKH Support





2000⁺
clients



180⁺
employees



8
locations



250⁺
firm network



WHO WE ARE

We are a CPA-led advisory firm, offering powerful financial solutions to individuals and corporations, both public and private. We have deep roots in Atlanta, Georgia, supplemented by almost 20 years of local expertise and international experience across the globe.



WHAT WE OFFER

We prioritize our clients' goals by assembling a team that caters specifically to each client. We hand-pick our teams from our vast global contingent, so that our experts align perfectly with client needs.



ADVISORY &
CONSULTING



BUSINESS
PROCESS
SOLUTIONS



U.S. TAXES



INTERNATIONAL
STATUTORY AND
TAXES



AUDIT &
ASSURANCE



ACCOUNTING



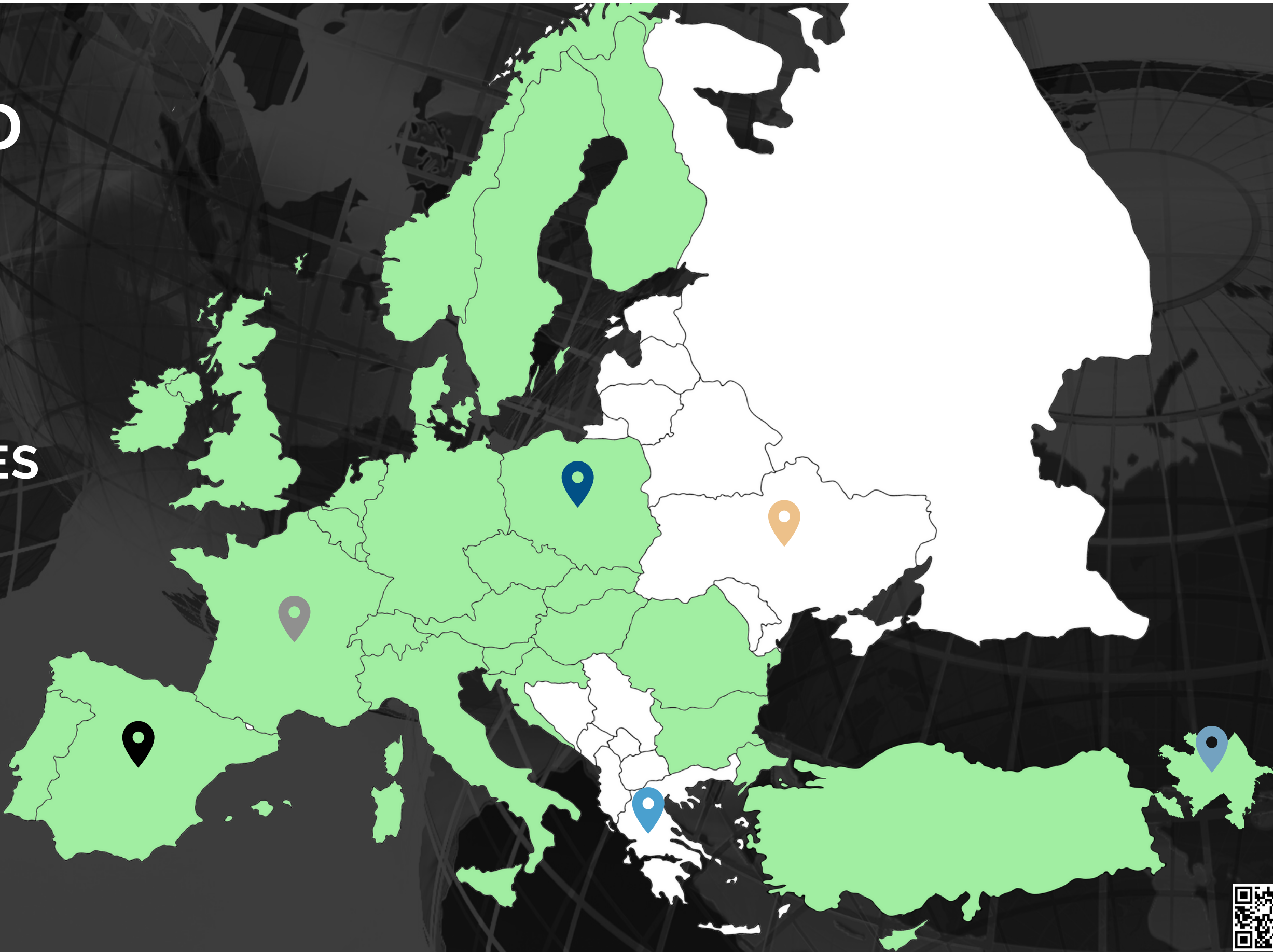
SERVICE PROXIMITY

ANY AREA MARKED
IN **GREEN** AND...

- 📍 UNITED STATES
 - CANADA
- 📍 SOUTH AFRICA
 - UNITED ARAB EMIRATES
 - SAUDI ARABIA

OUR OFFICES

- | | |
|---------------------------|--------------------|
| 📍 ATLANTA, UNITED STATES | 📍 BAKU, AZERBAIJAN |
| 📍 CAPE TOWN, SOUTH AFRICA | 📍 KYIV, UKRAINE |
| 📍 FRANKFURT, GERMANY | 📍 POZNAN, POLAND |
| 📍 BARCELONA, SPAIN | 📍 ATHENS, GREECE |



WASTE INTRODUCTION



EU

For over a decade, companies in Europe have been increasingly exposed to costs associated with the management of household packaging waste and detailed environmental packaging disclosures.



USA

Now we are seeing those environmental packaging waste obligations coming to the US. Initially, we saw measures that were relatively limited in scope. However, we are now seeing a dramatic increase in the scope of this US obligations and proposals.



WASTE INTRODUCTION



NEW DEVELOPMENTS IN THE US

State Developments:

The California **Plastic Pollution Prevention and Packaging Producer Responsibility Act** enacted June 2022 becomes effective January 2024 requiring 65% of all packaging in the state to be recyclable or compostable by 2032. Similar enactments in Maine and Oregon.

Federal Development:

Also, new legislation was introduced in the US Congress for a federal **Break Free from Plastic Pollution Act** requiring producers of packaging to implement a waste and recycling program.



ENVIRONMENTAL COMPLIANCE IN EUROPE

Waste Framework Directive (2008)

Sets the basic concepts and definitions related to waste management. It introduces the Polluter Pays principle and the Extended Producer Responsibility (EPR).

Waste compliance obligations might be met either directly by the producers of the waste via individual system of waste management or by registering with and reporting / paying eco-fees to Producer Responsibility Organizations ("PRO").

Batteries (2006), Waste from Electrical and Electronic Equipment ("WEEE") (2012) and Packaging Waste (2018) Directives

Set rules regarding the placing on the market products resulting in the respective waste.

Main types of waste covered:

- Packaging
- WEEE
- Batteries

The European Green Deal (2020)

Provides the overall EU strategy to move from a linear to a circular economy model.

EU Plastic Tax (2021)

Contribution paid to the EU by EU Member States on non-recycled plastic packaging led to further introduction of local Plastic Packaging taxes (PPT).

Recent trends:

- PPT on single-use plastic (UK, Spain, Italy) introduced upon introduction of EU Plastic Tax.
- EPR developments (France, Germany) including stricter rules on online marketplaces.



ENVIRONMENTAL COMPLIANCE IN THE US



Prior Measures

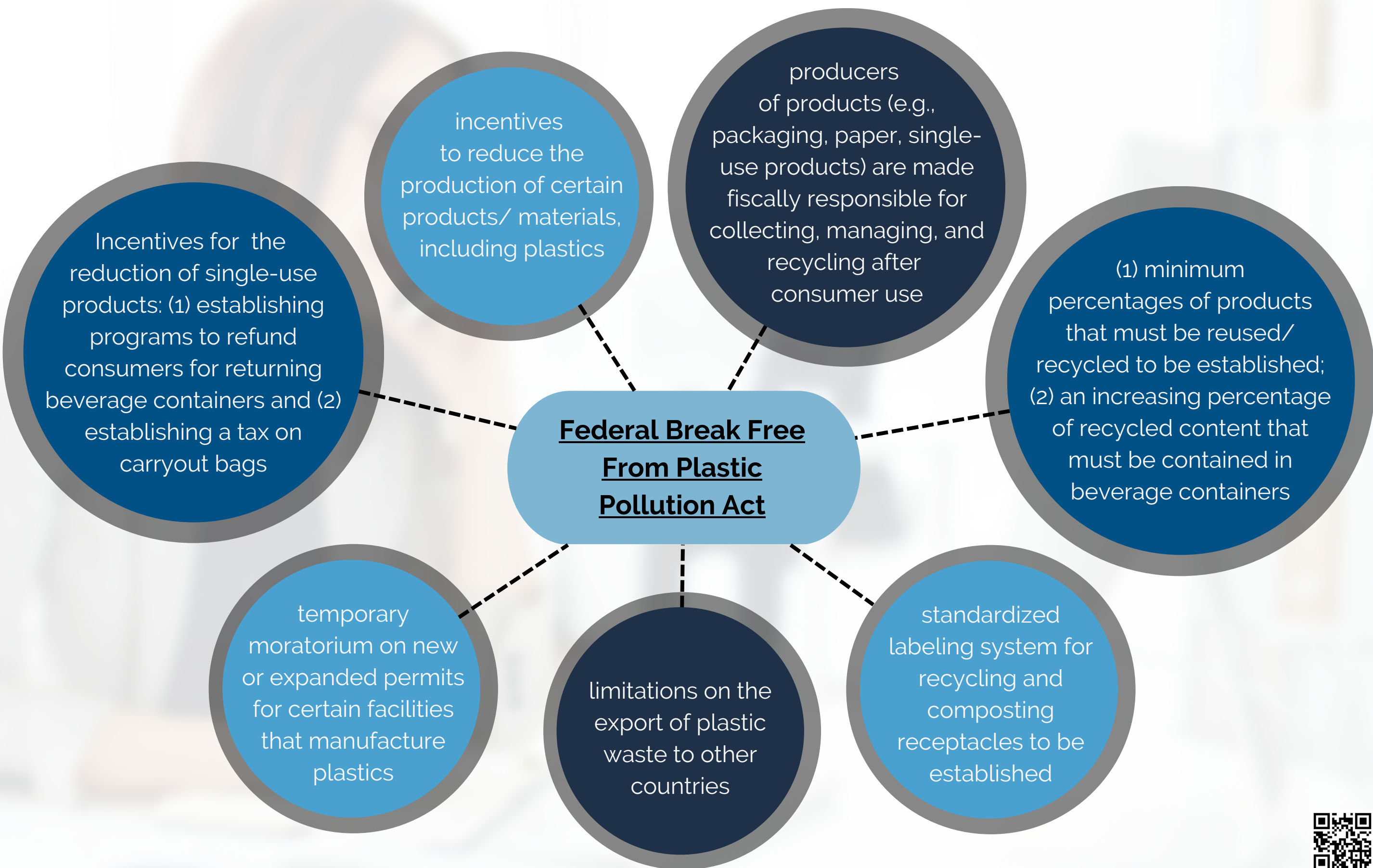
- **Federal** – Fair Packaging and Labelling Act (1966)
- **California** - Electronic Waste Recycling Act, Cell Phone Recycling Act and Rechargeable Battery Recycling Act (2004)
- **Maine** - Electronic Waste Producer Responsibility Act (2005)
- **Oregon** - Electronics recycling program (2007)

2022 Measures

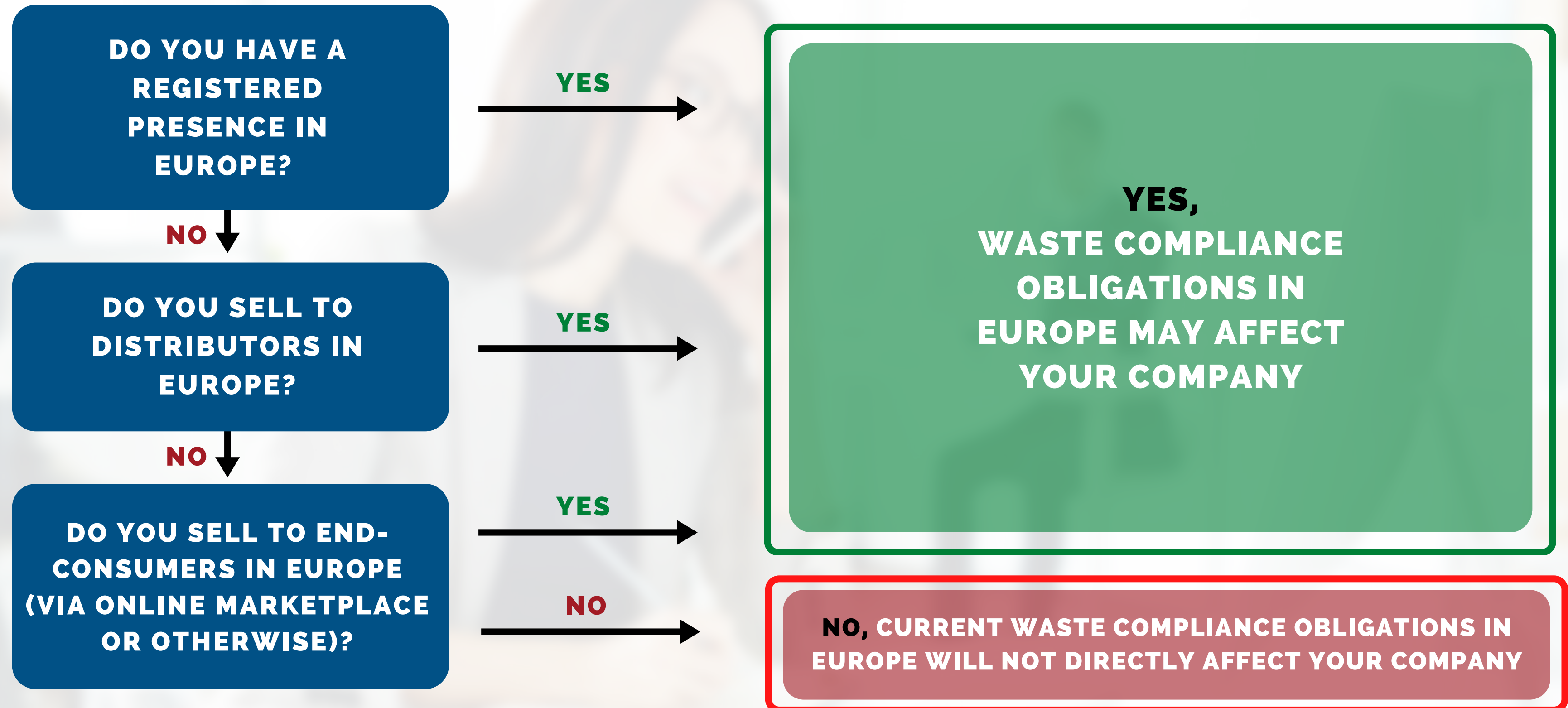
- **US Federal Plastic and Packaging Tax** proposal with sweeping implications on plastic and packaging production, use, and recycling affecting manufacturers, importers, and distributors of plastic and other packaging
- **ME and OR measures** requiring manufacturers of single-use packaging to be responsible for its recycling and disposal in ME (mid-2024) and OR (mid-2025)
- **CA measure** establishing new fees and regulatory framework for single-use plastic and packaging:
 - **Plastic Pollution Prevention and Packaging Producer Responsibility Act** enacted June 2022
 - Require compliance obligation beginning January 2024
 - All covered materials offered in California is to be recycled at 30% by 2028; 40% by 2030; and 65% by 2032
 - Covered materials include single-use packaging that is routinely recycled, disposed of, or discarded after its contents have been used.



ENVIRONMENTAL COMPLIANCE IN THE US



DOES IT AFFECT YOU?



CKH Support

WASTE COMPLIANCE

Our Approach

Our team of waste specialists are equipped to address business specific needs by helping to meet obligations in different jurisdictions, finding answers to technical questions the application of specific rules, and interpreting business obligations in a most cost-efficient way.



COMPLIANCE
REVIEW/RISK
ASSESSMENT



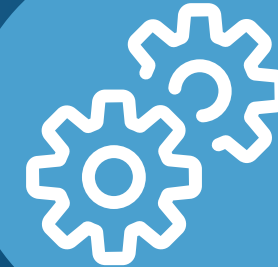
FINDINGS AND
RECOMMENDATIONS



ISSUES
MITIGATION



OUTSOURCED
COMPLIANCE
SUPPORT



MONITOR AND
ADVICE ON
TECHNICAL ISSUES



NEW
DEVELOPMENTS
SUPPORT



REQUIREMENTS FOR WASTE COMPLIANCE

STEP 1

Packaging
Component Details

- *by selling units (SKU)*
- *by material type (plastic, paperboard, cardboard, foil, etc.)*
- *by level (primary, secondary, tertiary)*

STEP 2

Packaging
Database

- *embedded reporting functionality*
- *utilization of periodic sales data*
- *produces jurisdictional compliance reports*

STEP 3

Participation in
Authorized Packaging
Schemes

- *evaluation*
- *registration*
- *periodic reporting*
- *audit*

STEP 4

Monitoring Packaging
Waste Requirements

- *incremental changes (planned and unplanned)*
- *new developments*



COST COMPETITIVE MODEL

"The Sweet Spot" - US Corporations with a presence in the EMEA region



- Access to Talent for Continuous Development
- European Time Zone and Language Proficiency
- Familiarity with Local Nuance and Regulation
- Centralized Function: Allows for Process Refinement and Automation
- Dedicated Teams Acting as an Extension to Your Team
- Sensitivity to Dynamic Work Cultures

 **TIME ZONE ADVANTAGE**





“We aim to provide
the greatest value
through the best
experience.”

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