



EARTH5R

FREE GUIDE

EARTH5R GUIDES · NO. 04

Plastic Waste and EPR Guide

What India's plastic rules require of brands, how to comply without surprises, and how to go beyond compliance with packaging redesign and community recovery. For packaging, compliance, CSR and ESG teams.

Plastic used to be a CSR topic. Since 2022 it has been a compliance obligation with targets, certificates and penalties.

Every producer, importer and brand owner that puts plastic packaging on the Indian market now has an Extended Producer Responsibility (EPR) target, rising recycling and recycled-content minimums, and environmental compensation if it falls short.

This guide explains the rules in plain language, updated for the March 2026 amendment. It then shows what companies can do beyond compliance: redesign packaging, raise recycled content and fund community recovery that reaches the plastic EPR does not.

It draws on the gazette notifications, answers to Parliament, the reports of eight companies in the Above Average band of TERRA, Earth5R's ESG intelligence platform, and ten years of Earth5R plastic data from 8.5 million field data points, including the Mithi River project.

How to use it

Chapters 1 to 6 explain the rules. Chapters 7 to 11 show the choices beyond compliance and who does them well. Chapters 12 to 16 are the tools: a compliance plan, a recovery programme, claims rules, indicators and a checklist, with a free Excel tracker and Word policy.

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Not legal advice. This guide summarises the Plastic Waste Management Rules, 2016 and the EPR Guidelines as amended up to 31 March 2026. Check the current text and CPCB portal guidance before you file.

Why plastic is now a business risk

Four kinds of exposure, and none of them can be managed by a cleanup day.

Four exposures

- **Compliance.** EPR targets apply to every tonne of plastic packaging you place on the market. Shortfalls attract environmental compensation, and paying it does not remove the obligation.
- **Cost.** Minimum recycling and recycled-content shares rise every year until 2028-29. Certificates, recycled resin and redesign all cost money, and prices move with demand.
- **Reputation.** Brands whose packaging turns up in rivers, drains and beaches are visible in ways a compliance report is not.
- **Disclosure.** BRSR asks listed companies how much plastic they reclaim and how their waste is recovered. Investors increasingly compare those numbers with public claims.



Sorting multilayer wrappers after a lake cleanup in Mumbai. Multilayer packaging is the fastest-growing plastic stream in Earth5R's field data.

The shift in one line. Before 2022, plastic recovery was voluntary and often funded from CSR. Since the EPR Guidelines, it is a legal duty, measured in tonnes and certificates. CSR still has a role, but a different one (Chapter 7).

The companies that handle this well treat plastic as a portfolio: comply fully and on time, cut the plastic they use, and invest in recovery where the rules do not reach. The rest of this guide shows how.

Plastic and EPR in India by numbers

The scale of the system your packaging enters, from official data and Earth5R's own field records.

EARTH5R · PLASTIC AND EPR IN INDIA

Plastic is now a compliance issue

EPR has turned packaging into a legal obligation with targets, certificates and penalties.

41.4 lakh t

plastic waste generated in India, 2022-23

60,128

producers, importers and brand owners registered for EPR

207 lakh t

plastic packaging waste recycled under EPR since 2022

3,012

registered plastic waste processors

8.6 lakh

single-use plastic inspections since July 2022

₹19.83 cr

in fines from single-use plastic enforcement

What Earth5R's field data shows, 2015 to 2025

Plastic share of city waste, 2015

21.5%

Plastic share of city waste, 2025

32.6%

Growth in multilayer packaging, 2015 to 2025

+162.8%

Growth in plastic waste, 2015 to 2025

+134.6%

Earth5R, Plastic Waste Management and EPR Intelligence, 2015-2025 (8.5 million field data points across 36 states and UTs).

National figures: Lok Sabha Starred Question 435, 23 March 2026 (plastic waste generated, EPR registrations, recycling under EPR, enforcement).

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earth5r.org/guides/plastic-waste-epr-guide

EPR is working at scale. About 207 lakh tonnes of plastic packaging waste have been recycled since the EPR Guidelines came into force in 2022, with 60,128 PIBOs and 3,012 processors registered.

Multilayer is the problem stream. In Earth5R's data, multilayer packaging grew 162.8% between 2015 and 2025, faster than any other plastic stream.

Enforcement is real. Since July 2022, single-use plastic enforcement has meant 8,61,908 inspections, 1,989 tonnes seized and ₹19.83 crore in fines.

Sources: Lok Sabha Starred Question 435, 23 March 2026; Earth5R, Plastic Waste Management and EPR Intelligence, 2015-2025.

EPR in one page

Who is covered, what they must do, and how certificates move between processors and brands.

Question	What the rules say
Who is obligated?	Producers, importers and brand owners (PIBOs) of plastic packaging, and plastic waste processors (PWPs). Brand owners that are micro or small enterprises are excluded.
Registration	On the CPCB centralised EPR portal. PIBOs in more than two states register with CPCB; others with their State Pollution Control Board. No business without registration.
What counts	Plastic packaging placed on the market, plus pre-consumer plastic waste, in four categories: I rigid; II flexible (single or multilayer plastic, sheets, carry bags, sachets, pouches); III multilayered with at least one non-plastic layer; IV compostable plastic sheets and carry bags.
The target	100% of Q1 from 2023-24, where Q1 is the category-wise average of the last two years' packaging plus pre-consumer waste. It was 25% in 2021-22 and 70% in 2022-23.
How it is met	Through EPR certificates generated by registered processors for recycling, end-of-life disposal or reuse, issued on the portal in the PIBO's name. Processors cannot issue certificates above their installed capacity.
Recycling vs end-of-life	Only plastic that cannot be recycled may go to end-of-life disposal. Since March 2026, end-of-life means energy recovery including co-processing in cement or steel, waste-to-energy, waste-to-oil and road construction.
Annual returns	Processors by 30 April; PIBOs by 30 June, on the portal.

Certificates, not tonnes of your own. A brand does not have to collect its own packaging. It must hold enough valid certificates, category by category. That makes processor due diligence the heart of EPR risk.



A local recycler in Mumbai. Most plastic still moves through informal collectors before it reaches a registered processor.

Source: Plastic Waste Management Rules, 2016, Schedule II (EPR Guidelines, G.S.R. 133(E), 16 February 2022), as amended by G.S.R. 237(E), 31 March 2026.

The targets

Three kinds of target rise each year: how much must be recycled, how much recycled plastic must go back into packaging, and how much rigid packaging must be reused.

EARTH5R · EPR TARGETS

EPR targets for plastic packaging

Recycling and recycled-content minimums by category and year.

Minimum recycling, as % of the EPR target

Minimum recycling	2024-25	2025-26	2026-27	2027-28 on
Cat I rigid	50%	60%	70%	80%
Cat II flexible	30%	40%	50%	60%
Cat III multilayer	30%	40%	50%	60%
Cat IV compostable*	50%	60%	70%	80%

* Category IV: processing through industrial composting.

Mandatory recycled plastic in packaging

Recycled content	2025-26	2026-27	2027-28	2028-29 on
Cat I rigid	30%	40%	50%	60%
Cat II flexible	10%	10%	20%	20%
Cat III multilayer	5%	5%	10%	10%

EPR Guidelines, Schedule II, PWM Rules (G.S.R. 133(E), 2022), as amended by G.S.R. 237(E), 31 March 2026. Reuse targets also apply to rigid packaging. Not legal advice.

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Reuse targets for rigid packaging (Category I, brand owners)

Pack size	2025-26	2026-27	2027-28	2028-29 on
0.9 to under 4.9 litres or kg	10%	15%	20%	25%
4.9 litres or more, drinking water	70%	75%	80%	85%
4.9 litres or kg or more, other products	10%	10%	15%	15%

Relief added in 2026. Recycled-content and reuse targets do not apply where FSSAI, CDSCO or the Central Insecticides Board prohibits them. A 2025-26 shortfall on food-contact recycled content and rigid reuse may be carried forward for three years, clearing at least a third each year.

Sources: EPR Guidelines (2022) and G.S.R. 237(E), 31 March 2026. Minimum recycling excludes end-of-life disposal. Importers cannot count recycled content already in imported material.

Labelling, bans and penalties

What must be on the pack, what cannot be sold at all, and what a shortfall costs.

Labelling

- Name and EPR registration number generated on the portal, on the packaging. Phased in from July 2024 for rigid packaging and January 2025 for other formats.
- Since 2025 (rule 11(1A)), this information may instead be given through a barcode or QR code, a product brochure or a unique number. This is an option, not a requirement.
- Compostable and biodegradable plastics carry specific labels, such as "compostable only under industrial composting".
- Since 2026, recycled plastic packaging must follow IS 14534:2023 marking, and FSSAI marking for food contact.

Single-use plastic ban (from 1 July 2022)

Ear buds with plastic sticks, balloon sticks, plastic flags, candy and ice-cream sticks, polystyrene for decoration, plates, cups, glasses, cutlery, straws, trays, wrapping films around sweet boxes, invitation cards and cigarette packets, plastic or PVC banners under 100 micron, and stirrers. Carry bags must be at least 120 micron (from 31 December 2022).

Sources: G.S.R. 571(E), 12 August 2021; G.S.R. 73(E), 23 January 2025; G.S.R. 237(E), 31 March 2026; CPCB guidelines on environmental compensation, 4 April 2024; Lok Sabha Starred Question 435, 23 March 2026.

Environmental compensation

Instance	Rate per tonne of shortfall
First	₹5,000
Second	₹10,000
Third	₹20,000

Applies to shortfalls in recycling, end-of-life, recycled content and reuse. If the shortfall is later made up, compensation is refunded at 75% within one year, 60% within two and 40% within three; after that it is forfeited. Paying does not remove the obligation.

Enforcement is under way. CPCB issued show-cause notices to PIBOs on 25 November 2024, 30 December 2024 and 11 March 2026 for EPR shortfalls and missing returns. A 2025 amendment added penalties under section 15 of the Environment (Protection) Act.

What changed, 2021 to 2026

The Plastic Waste Management Rules, 2016 have been amended almost every year. The changes that matter most for brands:

Notification	What it changed
G.S.R. 571(E), 12 Aug 2021	Single-use plastic items banned from 1 July 2022; carry bags 75 micron from September 2021 and 120 micron from December 2022
G.S.R. 133(E), 16 Feb 2022	EPR Guidelines for plastic packaging inserted as Schedule II: categories, targets, certificates, centralised portal, environmental compensation
G.S.R. 522(E), July 2022	Definitions added, including end-of-life disposal, plastic packaging, processors, pre- and post-consumer waste, reuse
G.S.R. 807(E), Oct 2023	Narrower "producer" definition, export exemption, labelling phased in from July 2024 (rigid) and January 2025 (others)
G.S.R. 201(E), Mar 2024	Manufacturers of compostable and biodegradable plastics brought under EPR; labelling rules for these materials
G.S.R. 73(E), 23 Jan 2025	Option to give label information by barcode or QR code (rule 11(1A)); penalties under section 15 of the Environment (Protection) Act (rule 19)
G.S.R. 237(E), 31 Mar 2026	End-of-life disposal redefined (co-processing, waste-to-energy, waste-to-oil, road construction); recycled plastic marking under IS 14534:2023; enforcement roles for local bodies and panchayats; registered environment auditors; exemptions where food and drug regulators prohibit recycled content or reuse; three-year carry-forward for 2025-26 shortfalls; reuse table split for drinking water

What to do. Name one owner for the rules, subscribe to CPCB and MoEFCC notifications, and write "amendments apply automatically" into your plastic policy. Earth5R's free Plastic Packaging Policy template includes this.

Sources: gazette notifications as listed; summaries of the 2023 and 2024 amendments are from legal commentary and should be checked against the official text.

EPR is not CSR: comply, redesign, recover

Three different jobs, funded from three different places. Mixing them up is the most common and most expensive mistake.

Job	What it means	Paid from	What it achieves
1. Comply	Meet the EPR target, category by category, with valid certificates; file returns; label packs	Operating or compliance budget	Licence to operate; no compensation
2. Redesign	Less plastic per pack, mono-material formats, refill and reuse, more recycled content	Product, packaging and capex budgets	Lower obligation and cost over time; better recyclability
3. Recover	Community collection, segregation training, support for waste pickers, river and coastal recovery	CSR (Schedule VII items (i), (iv), (x), (xi)) or wider ESG budgets	Plastic out of the environment where EPR does not reach; livelihoods; trust

Why CSR cannot pay for EPR

Under Rule 2(1)(d) of the Companies (CSR Policy) Rules, as amended in January 2021, CSR does not include "activities carried out for fulfilment of any other statutory obligations under any law in force in India". EPR is a statutory obligation under rules made under the Environment (Protection) Act, so EPR costs cannot be booked as CSR.

The reverse also matters: plastic recovered by a CSR programme counts towards EPR only if it moves through registered processors and the portal in line with the rules. Keep the two ledgers separate.



Recovered PET bottles at the Mithi River, Mumbai, 2021.

Where CSR fits best. Multilayer and low-value plastic, informal waste pickers, rivers, beaches and dense settlements: the places where the market and the rules alone do not deliver.

The Mithi River: a packaging company recovering river plastic

Huhtamäki, the global packaging company, funded a €0.6 million project delivered by Earth5R with United Nations Technology Innovation Labs, RiverRecycle and the Municipal Corporation of Greater Mumbai. October 2020 to November 2024.

11,100 t

waste removed from the river

4,440 t

plastic recovered for recycling or pyrolysis

10,000

families and 500 businesses trained

6,660 t

CO₂e avoided (estimate; no credits claimed)

How the plastic was handled

A solar-powered recovery unit caught about 10 tonnes of floating waste a day, around 4 tonnes of it plastic. On the bank it was segregated, washed, dried and shredded. High-value plastic went to recycling. Low-value plastic that recycling cannot take went through EU-approved pyrolysis into industrial-grade oil. In the catchment, residents were paid for segregated plastic.

What it teaches a plastic strategy

- **Fund the fraction nobody wants.** The daily rate held only because low-value film and multilayer plastic had a route. Under the 2026 definition, waste-to-oil counts as end-of-life disposal, not recycling.
- **Recovery and prevention together.** A machine in the river and training in the catchment, funded as one programme.
- **Claims discipline.** Avoided emissions were reported as estimates, and no carbon or plastic credits were claimed from this project.



Recovered material sorted on the bank of the Mithi, Mumbai.



The solar-powered recovery unit, from above.

Source: [Earth5R Mithi River case study](#). UNESCO India featured the project as a Technology for Impact case study.

Ten years of Earth5R plastic data

What 8.5 million field data points across 36 states and union territories say about plastic from 2015 to 2025.

**21.5% →
32.6%**

plastic's share of city waste,
2015 to 2025

+162.8%

growth in multilayer
packaging waste

62.9%

average dependence on the
informal sector

**40.4% →
66.2%**

national segregation rate,
2015 to 2025

1

Packaging drives the growth.

Packaging makes up over 81% of plastic waste in mature urban centres in Earth5R's data. E-commerce and food delivery are pushing it up fastest.

2

Risk is local.

Earth5R's EPR risk multipliers range from 1.02 in Delhi to 1.60 in Ladakh. The same pack carries very different recovery risk depending on where it is sold.

3

The informal sector is the system.

Nearly two thirds of recovery depends on informal collectors. Any credible plastic strategy has to include them, safely and fairly.

4

Habits take weeks, not days.

Behaviour change needed 20 to 38 days of reinforced engagement to stick, and participation decayed by more than 25% in 14 states without it. One-off awareness drives do not change segregation.

Source: Earth5R, Plastic Waste Management and EPR Intelligence: A Decade of Forensic Sustainability Evidence (2015-2025), Report No. PWM-2025-001.

Best cases from TERRA: plastic and waste

What six companies in the Above Average band of TERRA, Earth5R's ESG intelligence platform, report about plastic and waste.

Company	What their reports show	Worth copying
Hindustan Unilever	Plastic neutral since 2021: collects and processes more plastic than it uses in packaging. 8,37,000 tonnes collected and processed cumulatively by 2025, against a 2025 packaging footprint of about 1,28,000 tonnes. Meets plastic EPR by buying credits from processors through the CPCB portal. 25 brands use recycled plastic. Project Circular Bharat runs 7 material recovery facilities and has reached 8.5 lakh+ citizens and 35,000 Safai Mitras.	Public targets on virgin plastic (30% less by 2026, 40% by 2028, 2019 base) alongside compliance
Dalmia Bharat	Co-processes municipal and industrial plastic waste in its cement kilns, reporting "recycling more than 11 times the plastic used in our packaging" (FY2024-25). Around 55 lakh polypropylene bags made from reprocessed post-industrial plastic in use; all plastic scrap sold to CPCB EPR-certified recyclers.	Using its own industrial process as a recovery route
ABB India	276.07 tonnes of plastic waste in 2024, of which 154.67 tonnes recycled, including packaging recycled under EPR. CII certification for single-use-plastic-free premises.	Reporting plastic separately in BRSR, with the EPR share explained
HCLTech	All Indian campuses free of single-use plastics; campuses certified TRUE Zero Waste. Work with RiverRecycle on the Yamuna prevents about 15 tonnes of debris a month from entering the river.	Own operations first, then river recovery
Tata Steel	EPR registration as brand owner and importer for plastic packaging; reports an 81% reduction in waste sent to landfill in FY2024-25.	Registering every role it plays in the plastic chain
Infosys	Diverted 98% of waste from landfill (FY2024-25); TRUE zero waste certification for three campuses.	Certified zero-waste campuses as proof points

Sources: HUL plastics web page and BRSR 2024-25; Dalmia Bharat Integrated Annual Report 2024-25; ABB India BRSR 2024; HCLTech Sustainability Report FY25; Tata Steel BRSR 2024-25 and circular economy web page; Infosys ESG Report 2024-25. Figures as published by each company. Inclusion implies no partnership or endorsement. TERRA bands reflect overall ESG assessment, not plastic performance alone.

Five lessons from the leaders

1

Separate compliance from ambition, and report both.

HUL reports EPR compliance and plastic neutrality, but also sets targets to cut virgin plastic and to make all packaging reusable, recyclable or compostable (2030 for rigid, 2035 for flexible). Compliance keeps you legal; reduction targets show direction.

2

Say how you meet EPR.

HUL's BRSR states plainly that EPR is met by purchasing credits from registered processors through the CPCB portal. Being clear about the route, credits or own collection, makes the numbers credible.

3

Use what your industry already does.

Cement kilns can take plastic that recyclers cannot, as Dalmia Bharat's co-processing shows. The question for every company is which part of its own value chain can become a recovery route.

4

Put your own house in order.

HCLTech, Infosys and ABB India all hold third-party certifications for single-use-plastic-free or zero-waste sites. It is hard to ask customers to change while your own canteen uses disposable cutlery.

5

Disclose the detail.

ABB India reports plastic waste and plastic recycled separately in BRSR and notes that the recycled figure includes EPR packaging. Precise, qualified numbers are harder to challenge than round claims.



Studying wrappers by brand and material after a Powai Lake cleanup, Mumbai. Brand audits show whose packaging reaches water bodies.

Design it out

Every gram you do not put on the market is a gram you never have to recover, certify or report.



Five redesign moves

01 Lightweight

Cut grams per pack without losing protection. It lowers the EPR base directly.

02 Go mono-material

Replace multilayer laminates with single-polymer (PP or PE) structures recyclers can process.

03 Refill and reuse

Rigid packs in the 0.9 to 4.9 litre range now carry reuse targets. Design for them.

04 Use recycled plastic

Plan recycled content by category ahead of the statutory curve, within food-safety rules.

05 Label clearly

Registration number, polymer and recycled-content marking under IS 14534:2023.

Case: a mono-material pouch validated by Earth5R

In February 2026 Earth5R published its validation of SEMPACK, a conical, mono-material (PP/PE) flexible pouch developed in France and patented in more than 30 countries.

68.5%

lower CO₂ than PET bottles
(food market)

74%

lighter than PE bottles

99%

product restitution for
liquids

100%

recyclable mono-material

Source: [Earth5R SEMPACK case study](#), February 2026. Figures as reported in the case study.

The core insight. India cannot clean its way out of plastic pollution. It has to design its way out. Recovery programmes deal with yesterday's packaging; redesign decides tomorrow's.

A 12-step EPR compliance plan

The order matters: most shortfalls start with poor packaging data in step 1.

01 Map every SKU

Pack weight, category (I to IV), polymer, units sold and states. Earth5R's free EPR tracker has an SKU register.

02 Register

On the CPCB portal, in every role you play: producer, importer, brand owner.

03 Calculate the obligation

Q1 by category, then minimum recycling, maximum end-of-life, recycled content and reuse.

04 Choose processors carefully

Check registration, category, installed capacity, GST and transport records; visit large ones.

05 Buy or generate certificates through the year

Not all in March, when prices and risks peak.

06 Plan recycled content

Rigid packaging first; check food-contact rules.

07 Label packs

Registration number on pack, or the barcode/QR option.

08 File returns

By 30 June; confirm your processors filed by 30 April.

09 Size the risk

Model environmental compensation on any shortfall and report it to the board.

10 Redesign

Set grams-per-pack, mono-material and reuse targets with packaging and R&D.

11 Recover beyond compliance

Fund community recovery through CSR or ESG budgets, kept separate from EPR.

12 Report

BRSR Principle 2 (plastic reclaimed) and Principle 6 (waste), with claims backed by data.



Recovering plastic from the Mithi River bank, Mumbai.

A community plastic recovery programme

How to fund recovery that reaches the plastic EPR does not, as CSR or ESG work that stands on its own.

01 Pick a place, not a slogan

A ward, settlement, market, river stretch or beach, with a baseline waste audit.

02 Start with segregation

Door-to-door training in homes, shops and societies. Plan for 20 to 38 days of reinforcement, not one drive.

03 Work with waste pickers

Train, equip and pay them; link them to social protection schemes and bank accounts.

04 Put a price on sorted plastic

Buy-back for segregated material, with transparent digital payments.

05 Give every fraction a route

Recyclers for PET and HDPE; co-processing or other end-of-life routes for multilayer and film.

06 Measure and hand over

Weights by type, receipts, income paid, and a local operator or cooperative to run it after year one.



Collecting plastic-filled ecobricks from municipal school children for school gardens, Mumbai.

The Dharavi lesson. Dharavi's informal recycling economy already sorts and processes plastic at scale. Earth5R's Dharavi model builds on it: source segregation, collection and upcycling led by residents, especially women and waste pickers, rather than replacing it.

See [Earth5R's Dharavi model](#) and the [River Revival Playbook](#) for budgets and charters.

Claims: what you can and cannot say

Plastic claims are now checked against EPR data, BRSR tables and field evidence. Keep the gap between narrative and data small.

Claims you can support

- "We met 100% of our EPR obligation for FY [year]", with the category split and the route (certificates or own collection).
- "[X] tonnes of plastic reclaimed", with year, category and method, matching BRSR.
- "Contains [X]% recycled plastic", when marked under IS 14534:2023 and verifiable.
- "Our [site] is certified single-use-plastic free", with the certifier named.
- "Our CSR programme recovered [X] tonnes and paid ₹[Y] to waste pickers", with records.

Claims to avoid or qualify

- "Plastic neutral" without saying what was counted, how, and whether certificates or own collection were used.
- "Recyclable" for formats Indian recyclers do not in practice accept.
- "Biodegradable" or "compostable" without the conditions required on the label.
- Counting CSR recovery towards EPR, or EPR spend as CSR.
- Presenting avoided emissions as carbon credits, or netting them against your own emissions.

Narrative-data divergence. TERRA, Earth5R's ESG intelligence platform, measures the gap between what listed companies say and what their data shows. On plastic, the most common gaps are neutrality claims without a stated method, and recycling claims that do not match BRSR tables.



Segregating beach waste by type at Juhu, Mumbai, 2023. Every claim should trace back to data like this.

Measuring and reporting

An indicator bank for the three jobs, and where each number goes.

Job	Indicator	Where it is reported
Comply	Plastic packaging placed on the market, by category (t)	EPR annual return; BRSR Principle 2
	EPR obligation met, by category and route (%)	EPR return; board report
	Plastic reclaimed as % of packaging	BRSR Principle 2, Leadership Indicator 5
	Certificates bought or generated; processors used	Internal register; audit
Redesign	Grams of plastic per unit of product	Sustainability report
	Recycled content by category (%)	EPR return; sustainability report
	Share of packaging reusable, recyclable or compostable (%)	Sustainability report
	Multilayer packaging eliminated (t)	Sustainability report
Recover	Plastic recovered by type through CSR or ESG programmes (t)	CSR annual report; BRSR Principle 8
	Households and businesses segregating at source (%)	Programme reports
	Income paid to waste pickers and residents (₹)	Programme reports; BRSR Principle 8
	Estimated avoided emissions (1.5 t CO ₂ e per tonne of plastic recycled)	Sustainability report, never as credits
Own operations	Plastic waste generated and recovered by route (t)	BRSR Principle 6, Essential Indicator 9

One source of truth. Earth5R's free EPR Compliance Tracker (Excel) links an SKU register, the category obligation, a certificate log and a status sheet with indicative compensation, so the same numbers feed the return, the board and BRSR.

Checklist for boards and CXOs

Twelve questions to ask your packaging, compliance and sustainability teams this quarter.

- ☐ Are we registered on the CPCB portal in every role we play, and is the number on our packs?
- ☐ Do we have an SKU-level register of plastic by category, reconciled with sales?
- ☐ What is our obligation this year by category, and how much is already covered by certificates?
- ☐ Who are our processors, and how did we check their registration and capacity?
- ☐ Are we buying certificates through the year, not in March?
- ☐ What is our plan for recycled content in each category, within food-safety rules?
- ☐ Which rigid packs carry reuse targets, and what is the plan?
- ☐ Did we and our processors file returns on time?
- ☐ What would environmental compensation cost us on today's shortfall?
- ☐ What are our grams-per-pack and mono-material targets?
- ☐ Is our community recovery work funded and reported separately from EPR?
- ☐ Can every plastic claim we make be traced to data in our return or BRSR?

Need help beyond compliance? Earth5R designs and measures community plastic recovery, river and coastal programmes and packaging validation, delivered with partner NGOs in 144 Indian cities, and tracks narrative-data divergence through TERRA. [See Earth5R plastic waste and EPR work.](#)

Glossary of plastic and EPR terms

Brand owner. A person or company that sells a commodity under a registered brand or trademark.

Categories I to IV. Rigid; flexible (including single or multilayer plastic, sheets, carry bags, sachets, pouches); multilayered with a non-plastic layer; compostable plastic sheets and carry bags.

Centralised EPR portal. CPCB's online system for registration, certificates and annual returns.

Co-processing. Using waste as fuel or raw material in industrial processes such as cement kilns. An end-of-life route under the rules.

End-of-life disposal. Energy recovery including co-processing, waste-to-energy, waste-to-oil and road construction. Only for plastic that cannot be recycled.

Environmental compensation. Payment levied for EPR shortfalls: ₹5,000, ₹10,000 or ₹20,000 per tonne for the first, second and third instance.

EPR. Extended Producer Responsibility: the duty of producers, importers and brand owners to ensure their plastic packaging is recovered and processed.

EPR certificate. A portal record issued by a registered processor for tonnes recycled, reused or sent to end-of-life, in a PIBO's name.

Informal sector. Waste pickers, collectors and small dealers outside formal contracts, who handle most recovery in India.

Multilayer packaging. Packaging with at least one plastic layer and at least one non-plastic layer (Category III).

PCR plastic. Post-consumer recycled plastic, made from waste collected after use.

PIBO. Producer, importer or brand owner.

Plastic neutral. A company claim that it recovers at least as much plastic as it uses in packaging. Meaningful only with the method stated.

Pre-consumer plastic waste. Waste generated before the product reaches the consumer, included in the EPR base.

PWP. Plastic waste processor: an entity that recycles plastic or carries out end-of-life disposal, registered on the portal.

Q1. The category-wise average of plastic packaging placed on the market in the two previous years, plus pre-consumer waste.

Templates, infographics and how to share this guide

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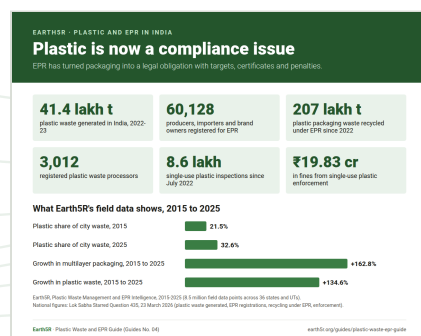
Resource	What it is	Download
EPR Compliance Tracker (Excel)	SKU register, category obligation for the chosen year, certificate log, status with indicative compensation, calendar	earth5r.org/guides/plastic-waste-epr-guide
Plastic Packaging Policy (Word)	A ten-section policy: commitments, EPR compliance, processor due diligence, community recovery, claims, governance, reporting	Same page
Infographic: plastic and EPR in India	Waste generated, registrations, recycling under EPR, enforcement, Earth5R field trends	Same page, with embed code
Infographic: EPR targets	Minimum recycling and recycled content by category and year	Same page, with embed code
Infographic: 12 steps to EPR compliance	From SKU mapping to BRSR reporting	Same page, with embed code

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EARTH5R - EPR TARGETS
EPR targets for plastic packaging
Recycling and recycled content minimums by category and year.

Minimum recycling, as % of the EPR target	2024-25	2025-26	2026-27	2027-28 on
Cat I rigid	50%	60%	70%	80%
Cat II flexible	30%	40%	50%	60%
Cat III multilayer	30%	40%	50%	60%
Cat IV compostable*	50%	60%	70%	80%

*Categories IV: encompass through industrial composting

Mandatory recycled plastic in packaging	2025-26	2026-27	2027-28	2028-29 on
Cat I rigid	30%	40%	50%	60%
Cat II flexible	10%	10%	20%	20%
Cat III multilayer	5%	5%	10%	10%

EPR Guidelines, Section 5, PPM Rules (G.S.R. 1353), 2022, as amended by G.S.R. 10193, 27 March 2025. Recycled targets also apply to rigid packaging. Not repeat advice.

Earth5R - Plastic Waste and EPR Guide (Guides No. 04)

EARTH5R - EPR COMPLIANCE
12 steps to plastic EPR compliance
From SKU mapping to BRSR reporting

- 1 Map every SKU: packaging weight by category (I to IV) and state
- 2 Register on the CPCB centralised EPR portal
- 3 Calculate your obligation for the year, category by category
- 4 Contract registered processors; check capacity and GST records
- 5 Buy or generate EPR certificates for recycling, reuse and end-of-life
- 6 Plan recycled content by category, starting with rigid packaging
- 7 Label packaging with your EPR registration number
- 8 File the annual return by 30 June
- 9 Budget for environmental compensation risk on any shortfall
- 10 Redesign: mono-material, lighter, refillable
- 11 Run community recovery beyond compliance, as CSR or ESG work
- 12 Report in BRSR: plastic reclaimed, waste recycled, claims backed by data

Earth5R - Plastic Waste and EPR Guide (Guides No. 04)

Where plastic meets people



Trainers and waste collectors on the Mithi riverside, Mumbai, 2021.



Benches and desks made from recycled plastic for a municipal school, Mumbai, 2024.



A waste audit at Powai Lake, every item counted, 2023.



Paying a woman by cheque for the paper bags she made, replacing plastic in local shops.



Women folding newspaper into paper bags during livelihood training.



A ragpicker collecting floating plastic on the Yamuna, Delhi, 2018.

More photographs of Earth5R's CSR work with partner NGOs: earth5r.org/csr-ngo-work-gallery. All photographs © Earth5R.



EARTH5R

WORK WITH EARTH5R

Go beyond compliance, with data to prove it

Earth5R is a Mumbai-based environmental organisation working across 144 Indian cities and internationally. We design and measure community plastic recovery, river and coastal programmes and packaging validation, deliver them with partner NGOs, and track narrative-data divergence through TERRA.

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