



## TERMS OF REFERENCE FOR AUDITS RELATING TO THE SINGLE-PLASTIC BEVERAGE BOTTLES PLACED ON THE MARKET AND THEIR RECYCLED CONTENT

The independent auditor as approved by the Environment and Resources Authority is to certify the share of recycled plastic content in all PET bottles placed on the national market as reported by a producer to the Environment and Resources Authority in a given year. Particularly, the auditor is to certify:

1. The weight of the plastic parts of PET beverage bottles placed on the market;
2. That the percentage of recycled content in any part of a PET plastic bottle as reported matches with the percentage that is stated in the pertinent declaration/s of compliance (DoC) in field 2.1.4 of part B of Annex III to Regulation (EU) 2022/1616<sup>1</sup>;

<sup>1</sup> Such regulation applies to any recycled plastic material and articles intended to come into contact with foods, which are to be identified by a unique number and shall be accompanied by a declaration of compliance (DoC), which form/template that must be used for drawing up the said declaration of compliance can be found in Annex III of the said Regulation. Particularly, Part B of Annex III is to be completed by converters.

3. That the collected data on the weight of recycled plastic in beverage bottles has been calculated by multiplying for each part of each PET bottle the percentage of its recycled plastic content with its weight and adding up the results.